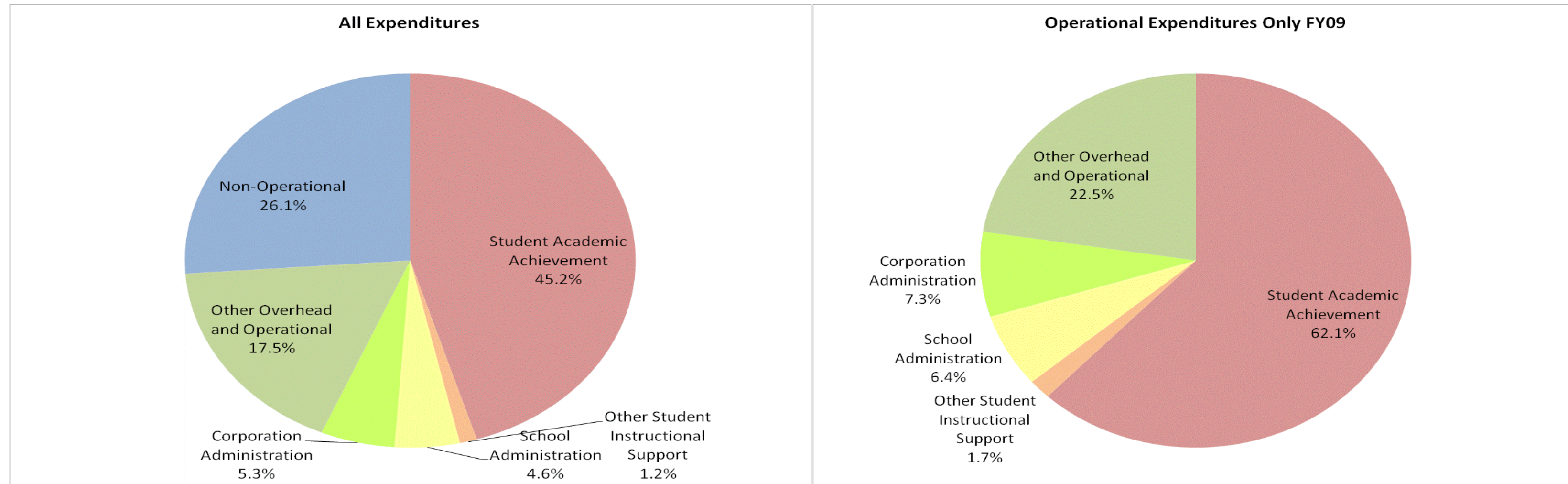


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Baugo Community Schools (2260)**

Baugo Community Schools (2260)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$5,661,698	44.3%	\$9,538,326	49.9%	\$9,192,900	47.0%	\$9,125,483	45.3%
Student Instructional Support	\$669,361	5.2%	\$1,002,273	5.2%	\$1,100,103	5.6%	\$1,185,767	5.9%
Overhead and Operational	\$2,423,006	19.0%	\$3,790,290	19.8%	\$4,373,702	22.3%	\$4,554,616	22.6%
Nonoperational	\$4,030,033	31.5%	\$4,800,429	25.1%	\$4,911,560	25.1%	\$5,268,666	26.2%
Grand Total	\$12,784,099		\$19,131,319		\$19,578,265	5%	\$20,134,532	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	49.5%	55.1%	52.6%	51.2%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Baugo Community Schools (2260)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$158,984			
	11100 Regular Programs; Elementary	\$1,551,536	\$2,188,513	\$2,840,957	\$3,360,971	117%	54%	18%
	11200 Regular Programs; Middle/Junior High	\$764,770	\$822,466	\$941,220	\$1,183,508	55%	44%	26%
	11300 Regular Programs; High School	\$1,020,883	\$1,330,144	\$1,680,338	\$2,047,084	101%	54%	22%
	11430 Vocational Education; Distributive Education	\$36,121	\$53,474	\$57,660	\$61,087	69%	14%	6%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$28,892	\$58,613			103%
	11460 Vocational Education; Occupational Home Economics	\$44,037	\$55,716	\$28,612	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$0	\$7,099	\$4,827	\$4,300			-11%
	12110 Gifted And Talented; Gifted and Talented	\$51,817	\$62,099	\$70,751	\$54	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$30,893			
	12210 Mental Disabilities; Mild Mental Disabilities	\$228,421	\$553,994	\$641,934	\$660,674	189%	19%	3%
	12350 Physical Impairment; Homebound	\$599	\$2,511	\$6,987	\$9,756	> 500%	288%	40%
	12710 Equal Opportunity At Risk	\$135,227	\$173,465	\$137,918	\$179,606	33%	4%	30%
	12900 Other Special Programs	\$16,219	\$0	\$26,829	\$85,325	426%		218%
	14300 Summer School Programs; High School	\$41,171	\$17,189	\$32,406	\$49,096	19%	186%	52%
	16100 Remediation Testing	\$69,562	\$69,488	\$33,695	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$0	\$0	\$47,630	\$33,360			-30%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$6,678	\$18,657			179%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$63,281	\$98,952	\$114,146	\$184,068	191%	86%	61%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$377,224	\$647,487	\$339,222	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$598,153	\$467,387			-22%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$3,023	\$3,872	\$0		-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$3,658	\$600	\$322		-91%	-46%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$522	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$100,260	\$125,644	\$122,690	\$141,171	41%	12%	15%
	22230 Library/Media Services; Audiovisual	\$11,390	\$5,355	\$3,302	\$3,917	-66%	-27%	19%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$83,922			
	22360 Instruction, Related Technology; Network Support	\$0	\$153,566	\$153,900	\$112,316		-27%	-27%
	22400 Academic Student Assessment	\$0	\$0	\$854	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$94,571	\$136,859	\$192,408	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,140	\$0	\$1,860	\$173,764	> 500%		> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$8,301	\$25,877	\$66,009	\$16,646	101%	-36%	-75%
	26497 2007 Account Code - Teachers Retirement Fund	\$178,649	\$330,383	\$222,282	\$0			
Student Academic Achievement Total		\$4,805,702	\$6,866,962	\$8,406,634	\$9,125,483	90%	33%	9%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$1,813	\$9,031	\$20,431		> 500%	126%
	21220 Guidance Services; Counseling Services	\$75,232	\$122,814	\$112,313	\$111,851	49%	-9%	0%
	21340 Health Services; Nurse Services	\$21,234	\$79,942	\$98,406	\$116,522	449%	46%	18%
	21390 Health Services; Other Health Services	\$0	\$0	\$33	\$0			-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$60,966	\$999	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$388,687	\$579,503	\$713,937	\$836,197	115%	44%	17%
	24900 Other Support Services, School Administration	\$3,000	\$0	\$45,967	\$100,767	> 500%		119%
Student Instructional Support Total		\$549,119	\$785,072	\$979,688	\$1,185,767	116%	51%	21%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,953	\$10,120	\$5,740	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$6,154	\$12,354	\$37,629	\$23,625	284%	91%	-37%
	23160 Board of Education; Promotion Expenses	\$1,945	\$1,969	\$0	\$0	-100%	-100%	
	23190 Board of Education; Other Governing Body Services	\$2,799	\$5,040	\$11,090	\$19,330	> 500%	284%	74%
	23210 Executive Administration; Office of The Superintendent	\$106,570	\$137,475	\$277,757	\$595,752	459%	333%	114%
	23220 Executive Administration; Community Relations	\$30,748	\$15,397	\$2,574	\$722	-98%	-95%	-72%
	23230 Executive Administration; Staff Relations and Negotiations	\$24,000	\$27,730	\$48,430	\$24,893	4%	-10%	-49%
	23290 Executive Administration; Other Executive Administration Services	\$3,745	\$2,373	\$38,244	\$33,000	> 500%	> 500%	-14%
	25110 Fiscal Services; Office of The Business Manager	\$39,746	\$68,208	\$78,583	\$147,367	271%	116%	88%
	25120 Fiscal Services; Service Area Direction	\$91,981	\$146,075	\$72,134	\$13,362	-85%	-91%	-81%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$23,127	\$49,403			114%
	25150 Fiscal Services; Payroll Services	\$23,093	\$43,674	\$51,527	\$30,386	32%	-30%	-41%
	25160 Fiscal Services; Financial Accounting	\$0	\$979	\$15,343	\$31,637		> 500%	106%
	25191 Other Fiscal Services; Refund of Revenue	\$35,399	\$9,587	\$6,088	\$10,532	-70%	10%	73%
	25192 Other Fiscal Services; Petty Cash	\$375	\$400	\$554	\$655	75%	64%	18%
	25193 Other Fiscal Services; Printed Forms	\$1,131	\$1,434	\$1,185	\$1,572	39%	10%	33%
	25195 Other Fiscal Services; Bank Account Service Charge	\$462	\$1,243	\$1,539	\$1,807	291%	45%	17%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$100	\$0			-100%
	25300 Printing, Publishing, and Duplicating Services	\$4,170	\$2,744	\$3,840	\$2,304	-45%	-16%	-40%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Baugo Community Schools (2260)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25750 Personnel Services; Health Services	\$10,186	\$11,946	\$16,637	\$11,353	11%	-5%	-32%
	25890 Other Technology Services	\$0	\$0	\$7,900	\$30,137			281%
	25920 Ditch Assessments	\$0	\$0	\$3,728	\$5,284			42%
	25950 Other Assessments	\$4,524	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$35,646	\$43,279	\$85,228	\$162,490	356%	275%	91%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$721,843	\$1,172,231	\$1,138,667	\$1,225,539	70%	5%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,995	\$7,715	\$20,533	\$9,667	-31%	25%	-53%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$193,645	\$242,732	\$389,264	\$227,181	17%	-6%	-42%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$904	\$1,118	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,772	\$11,060	\$42,495	\$10,200	77%	-8%	-76%
	26700 Operation and Maintenance of Plant Services; Insurance	\$38,164	\$139,512	\$159,451	\$143,116	275%	3%	-10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$23,965	\$31,127			30%
	27010 Student Transportation; Service Area Direction	\$30,000	\$30,284	\$39,808	\$60,495	102%	100%	52%
	27100 Student Transportation; Vehicle Operation	\$57,385	\$160,320	\$177,106	\$210,616	267%	31%	19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$45,351	\$54,677	\$78,457	\$73,419	62%	34%	-6%
	27400 Student Transportation; Purchase of School Buses	\$0	\$133,000	\$186,643	\$197,507		49%	6%
	27500 Student Transportation; Insurance on Buses	\$3,658	\$476	\$300	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$386,091	\$548,487	\$567,518	\$562,402	46%	3%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$461	\$0			-100%
	31100 Food Services Operations; Service Area Direction	\$24,463	\$32,034	\$44,318	\$50,124	105%	56%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$120,722	\$187,192	\$256,758	\$285,621	137%	53%	11%
	31400 Food Services Operations; Food Purchases	\$154,433	\$182,789	\$251,131	\$252,573	64%	38%	1%
	31900 Other Food Services	\$16,999	\$15,297	\$16,517	\$19,418	14%	27%	18%
Overhead and Operational Total		\$2,247,052	\$3,460,952	\$4,182,370	\$4,554,616	103%	32%	9%
Nonoperational								
	33200 Community Recreation	\$0	\$0	\$25,942	\$42,037			62%
	33300 Civic Services	\$9,952	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$165,340	\$228,867	\$220,350	\$193,761	17%	-15%	-12%
	33940 Child Care Services	\$21,434	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$0	\$2,795	\$3,585			28%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$249,999	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$35,790	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$1,575,772	\$43,080	\$230,846	\$456,759	-71%	> 500%	98%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$25,000	\$434,498	\$230,353	\$237,398	> 500%	-45%	3%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$106,265	\$194,101	\$179,282	\$319,133	200%	64%	78%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$467,946	\$341,865	\$342,819	\$237,748	-49%	-30%	-31%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,863	\$18,962	\$51,551	\$79,195	115%	318%	54%
	51100 Debt Services; Principal on Debt; Bonds	\$120,000	\$1,572,879	\$182,721	\$180,000	50%	-89%	-1%
	52100 Debt Services; Interest on Debt; Bonds	\$61,191	\$145,071	\$85,247	\$46,593	-24%	-68%	-45%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$34,555	\$45,914	\$69,916	\$89,524	159%	95%	28%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$941,160	\$1,556,590	\$2,446,800	\$1,777,500	89%	14%	-27%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$75,810	\$768,843	\$1,491,573		> 500%	94%
	54200 Common School Fund; Principal	\$139,636	\$77,190	\$36,070	\$103,882	-26%	35%	188%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,050	\$4,008	\$8,478		> 500%	112%
	59200 Other Debt Services Obligations; Bank Fee	\$582	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$3,100	\$2,500	\$2,500	\$1,500	-52%	-40%	-40%
Nonoperational Total		\$3,994,585	\$4,738,377	\$4,880,042	\$5,268,666	32%	11%	8%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$91,048	\$109,909	\$88,614	\$0			
	26492 2007 Account Code - Social Security	\$417,947	\$576,343	\$288,891	\$0			
	26494 2007 Account Code - Group Insurance	\$585,612	\$1,320,939	\$722,178	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,050	\$21	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$93,034	\$1,269,715	\$29,827	\$0			
Prorated By Fund Total		\$1,187,641	\$3,279,956	\$1,129,532	\$0			