

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Baugo Community Schools (2260)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$6,750,548	\$6,713,076	\$6,084,871	\$6,048,169	-10.4%	-.6%	29.32%
	Payments to Other Governmental Units Within State	\$670,112	\$1,130,236	\$934,788	\$1,058,664	58.0%	13.3%	5.13%
	Mental Disabilities	\$660,674	\$891,466	\$984,631	\$1,006,584	52.4%	2.2%	4.88%
	Textbooks for Rent or Resale	\$190,410	\$168,383	\$192,340	\$323,597	69.9%	68.2%	1.57%
	Instruction, Related Technology	\$196,238	\$207,149	\$193,090	\$291,141	48.4%	50.8%	1.41%
	Equal Opportunity At Risk	\$179,606	\$191,185	\$192,171	\$217,354	21.0%	13.1%	1.05%
	Preventive Remediation	\$33,360	\$42,137	\$153,817	\$205,682	> 500%	33.7%	1.0%
	Improvement of Instruction	\$322	\$15,440	\$124,213	\$143,212	> 500%	15.3%	.69%
	Library/Media Services	\$145,088	\$146,035	\$131,022	\$127,065	-12.4%	-3.0%	.62%
	Vocational Education	\$119,700	\$129,501	\$70,747	\$88,577	-26.0%	25.2%	.43%
	Enrichment Programs	\$0	\$0	\$22,509	\$31,144	N/A	38.4%	.15%
	Physical Impairment	\$9,756	\$2,016	\$3,796	\$9,272	-5.0%	144.3%	.04%
	Gifted And Talented	\$30,948	\$21,650	\$45,523	\$8,860	-71.4%	-80.5%	.04%
	Academic Student Assessment	\$0	\$1,859	\$5,844	\$4,027	N/A	-31.1%	.02%
	Other Vocational Education Programs	\$4,300	\$3,000	\$2,000	\$2,000	-53.5%	.0%	.01%
	Adult/Continuing Education Programs	\$0	\$0	\$5,760	\$1,440	N/A	-75.0%	.01%
	Remediation Testing	\$0	\$0	\$1,969	\$945	N/A	-52.0%	.0%
	Summer School Programs	\$49,096	\$2,500	\$0	\$22	-100.0%	N/A	.0%
	Other Special Programs	\$85,325	\$16,632	\$0	\$0	-100.0%	N/A	.0%
	Total	\$9,125,483	\$9,682,264	\$9,149,091	\$9,567,755	4.8%	4.6%	46.38%
<i>Student Instructional Support</i>	Office of The Principal	\$836,197	\$863,289	\$836,060	\$789,401	-5.6%	-5.6%	3.83%
	Guidance Services	\$111,851	\$131,571	\$141,574	\$144,754	29.4%	2.2%	.70%
	Health Services	\$116,522	\$119,768	\$117,327	\$119,227	2.3%	1.6%	.58%
	Other Support Services, School Administration	\$100,767	\$102,586	\$103,538	\$105,067	4.3%	1.5%	.51%
	Attendance and Social Work Services	\$20,431	\$42,770	\$41,383	\$76,065	272.3%	83.8%	.37%
	Speech Pathology and Audiology Services	\$0	\$0	\$1,085	\$946	N/A	-12.8%	.0%
	Total	\$1,185,767	\$1,259,984	\$1,240,966	\$1,235,460	4.2%	-.4%	5.99%
<i>Overhead and Operational</i>	Operation and Maintenance of Plant Services	\$1,809,319	\$1,637,096	\$1,558,013	\$1,703,304	-5.9%	9.3%	8.26%
	Student Transportation	\$1,104,440	\$960,095	\$1,149,597	\$1,057,242	-4.3%	-8.0%	5.13%
	Food Services Operations	\$588,318	\$645,085	\$628,574	\$695,734	18.3%	10.7%	3.37%
	Executive Administration	\$654,367	\$481,751	\$472,267	\$482,502	-26.3%	2.2%	2.34%
	Fiscal Services	\$272,155	\$324,942	\$384,465	\$332,722	22.3%	-13.5%	1.61%
	Other Food Services	\$19,418	\$24,772	\$60,730	\$90,592	366.5%	49.2%	.44%

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Baugo Community Schools (2260)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
	Other Support Services, Central	\$0	\$0	\$39,457	\$53,811	N/A	36.4%	.26%
	Board of Education	\$42,955	\$74,900	\$41,707	\$46,852	9.1%	12.3%	.23%
	Other Fiscal Services	\$14,566	\$25,370	\$10,551	\$12,877	-11.6%	22.0%	.06%
	Other Technology Services	\$30,137	\$40,096	\$37,642	\$12,633	-58.1%	-66.4%	.06%
	Administrative Technology Services	\$0	\$0	\$2,800	\$5,560	N/A	98.6%	.03%
	Personnel Services	\$11,353	\$4,567	\$2,027	\$4,621	-59.3%	128.0%	.02%
	Ditch Assessments	\$5,284	\$5,986	\$1,148	\$2,608	-50.6%	127.2%	.01%
	Printing, Publishing, and Duplicating Services	\$2,304	\$891	\$995	\$0	-100.0%	-100.0%	.0%
	Total	\$4,554,616	\$4,225,550	\$4,389,974	\$4,501,059	-1.2%	2.5%	21.82%
<u>Nonoperational</u>								
	Debt Services	\$3,585,189	\$3,463,510	\$3,493,319	\$3,539,626	-1.3%	1.3%	17.16%
	Facilities Acquisition and Construction	\$636,076	\$505,615	\$827,564	\$1,490,109	134.3%	80.1%	7.22%
	Athletic Coaches	\$193,761	\$193,574	\$178,276	\$178,382	-7.9%	.1%	.86%
	Common School Fund	\$103,882	\$65,648	\$62,762	\$59,877	-42.4%	-4.6%	.29%
	Building Acquisition, Construction and Improvement	\$237,398	\$0	\$0	\$49,562	-79.1%	N/A	.24%
	Other Community Services	\$3,585	\$3,530	\$4,465	\$4,645	29.6%	4.0%	.02%
	Building Acquisition, Construction and Improvements	\$456,759	\$448,831	\$57,016	\$1,500	-99.7%	-97.4%	.01%
	Community Service Operations	\$0	\$16,824	\$5,176	\$505	N/A	-90.2%	.0%
	Civic Services	\$0	\$0	\$495	\$0	N/A	-100.0%	.0%
	Other Debt Services Obligations	\$8,478	\$7,245	\$1,200	\$0	-100.0%	-100.0%	.0%
	Nonprogramed Charges	\$1,500	\$0	\$3,000	\$0	-100.0%	-100.0%	.0%
	Community Recreation	\$42,037	\$41,940	\$8,198	\$0	-100.0%	-100.0%	.0%
	Total	\$5,268,666	\$4,746,715	\$4,641,471	\$5,324,206	1.1%	14.7%	25.81%
	Grand Total	\$20,134,532	\$19,914,512	\$19,421,502	\$20,628,480	2.5%	6.2%	100.0%