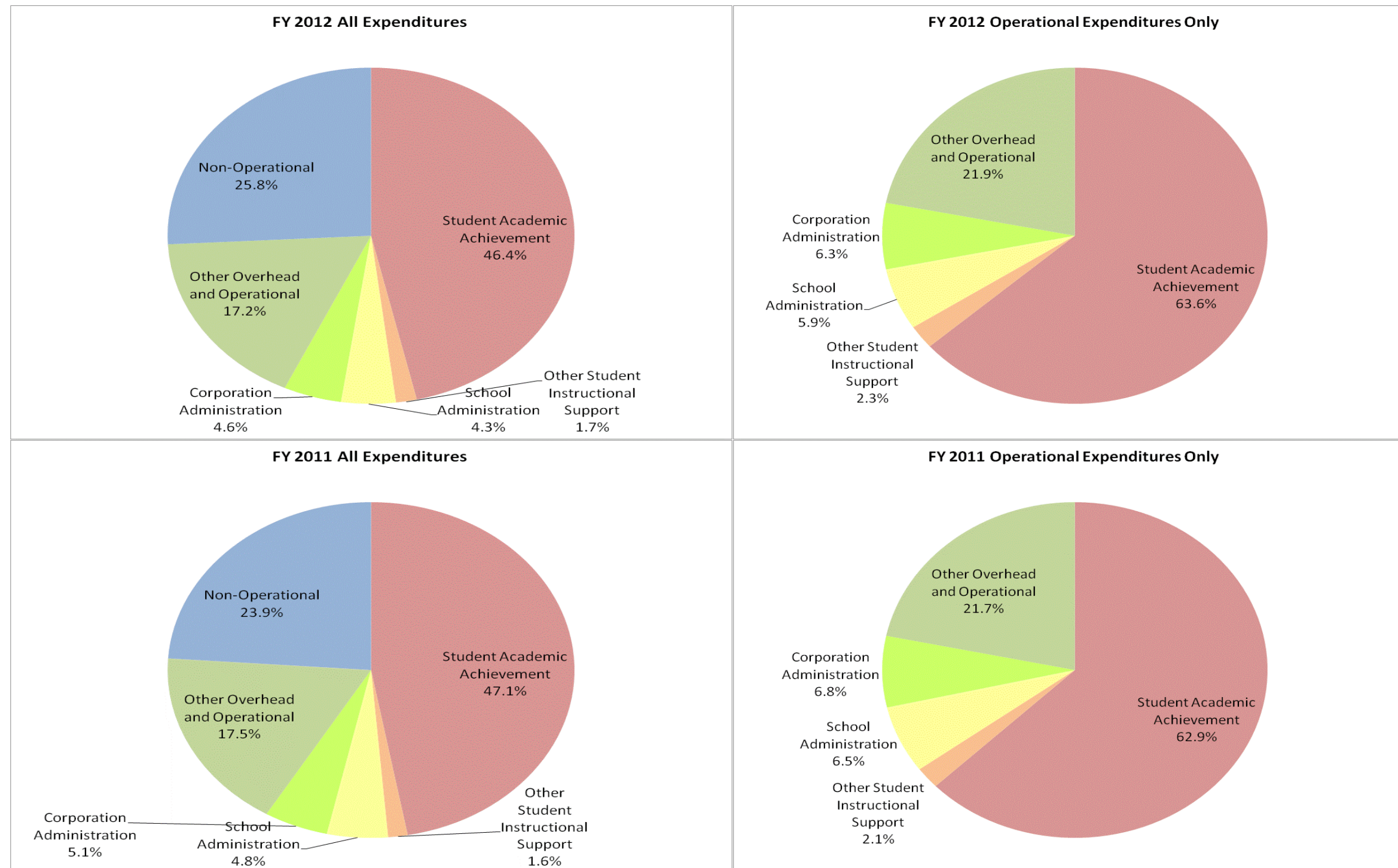


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Baugo Community Schools (2260)**

Baugo Community Schools (2260)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$9,538,326 | 49.9% | \$9,125,483 | 45.3% | \$9,149,091 | 47.1% | \$9,567,755 | 46.4% |
| Student Instructional Support | \$1,002,273 | 5.2% | \$1,185,767 | 5.9% | \$1,240,966 | 6.4% | \$1,235,460 | 6.0% |
| Overhead and Operational | \$3,790,290 | 19.8% | \$4,554,616 | 22.6% | \$4,389,974 | 22.6% | \$4,501,059 | 21.8% |
| Nonoperational | \$4,800,429 | 25.1% | \$5,268,666 | 26.2% | \$4,641,471 | 23.9% | \$5,324,206 | 25.8% |
| Grand Total | \$19,131,319 | | \$20,134,532 | | \$19,421,502 | | \$20,628,480 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|------------------------------------------------------------------------|---------|---------|---------|---------|
| | 55.1% | 51.2% | 53.5% | 52.4% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Baugo Community Schools (2260)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------------------|----------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$158,984 | \$280,528 | \$292,325 | | 84% | 4% |
| | 11100 Regular Programs; Elementary | \$2,188,513 | \$3,360,971 | \$2,962,954 | \$3,035,502 | 39% | -10% | 2% |
| | 11200 Regular Programs; Middle/Junior High | \$822,466 | \$1,183,508 | \$944,150 | \$911,166 | 11% | -23% | -3% |
| | 11300 Regular Programs; High School | \$1,330,144 | \$2,047,084 | \$1,737,225 | \$1,637,255 | 23% | -20% | -6% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$0 | \$160,013 | \$171,920 | | | 7% |
| | 11430 Vocational Education; Distributive Education | \$53,474 | \$61,087 | \$70,747 | \$88,577 | 66% | 45% | 25% |
| | 11450 Vocational Education; Consumer and Homemaking | \$0 | \$58,613 | \$0 | \$0 | | -100% | |
| | 11460 Vocational Education; Occupational Home Economics | \$55,716 | \$0 | \$0 | \$0 | -100% | | |
| | 11590 Other Vocational Education Programs | \$7,099 | \$4,300 | \$2,000 | \$2,000 | -72% | -53% | 0% |
| | 12110 Gifted And Talented; Gifted and Talented | \$62,099 | \$54 | \$0 | \$0 | -100% | -100% | |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$30,893 | \$45,523 | \$8,860 | | -71% | -81% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$553,994 | \$660,674 | \$984,631 | \$1,006,584 | 82% | 52% | 2% |
| | 12350 Physical Impairment; Homebound | \$2,511 | \$9,756 | \$3,796 | \$9,272 | 269% | -5% | 144% |
| | 12710 Equal Opportunity At Risk | \$173,465 | \$179,606 | \$192,171 | \$217,354 | 25% | 21% | 13% |
| | 12900 Other Special Programs | \$0 | \$85,325 | \$0 | \$0 | | -100% | |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$0 | \$0 | \$5,760 | \$1,440 | | | -75% |
| | 14100 Summer School Programs; Elementary | \$0 | \$0 | \$0 | \$22 | | | |
| | 14300 Summer School Programs; High School | \$17,189 | \$49,096 | \$0 | \$0 | -100% | -100% | |
| | 15100 Enrichment Programs; Non-Credit | \$0 | \$0 | \$22,509 | \$31,144 | | | 38% |
| | 16100 Remediation Testing | \$69,488 | \$0 | \$1,969 | \$945 | -99% | | -52% |
| | 16200 Preventive Remediation | \$0 | \$33,360 | \$153,817 | \$205,682 | | > 500% | 34% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$18,657 | \$16,999 | \$113,050 | | > 500% | > 500% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$98,952 | \$184,068 | \$137,773 | \$150,008 | 52% | -19% | 9% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$647,487 | \$0 | \$97,743 | \$24,627 | -96% | | -75% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree | \$0 | \$467,387 | \$676,635 | \$765,738 | | 64% | 13% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$0 | \$0 | \$5,638 | \$5,241 | | | -7% |
| | 22110 Improvement of Instruction; Service Area Direction | \$0 | \$0 | \$27,569 | \$0 | | | -100% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$3,023 | \$0 | \$93,966 | \$83,166 | > 500% | | -11% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$3,658 | \$322 | \$2,678 | \$6,000 | 64% | > 500% | 124% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$0 | \$0 | \$54,047 | | | |
| | 22220 Library/Media Services; School Library | \$125,644 | \$141,171 | \$130,835 | \$127,065 | 1% | -10% | -3% |
| | 22230 Library/Media Services; Audiovisual | \$5,355 | \$3,917 | \$187 | \$0 | -100% | -100% | -100% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$83,922 | \$0 | \$57,881 | | -31% | |
| | 22330 Instruction, Related Technology; Systems Analysis and Planning | \$0 | \$0 | \$0 | \$49,751 | | | |
| | 22360 Instruction, Related Technology; Network Support | \$153,566 | \$112,316 | \$193,090 | \$183,509 | 19% | 63% | -5% |
| | 22400 Academic Student Assessment | \$0 | \$0 | \$5,844 | \$4,027 | | | -31% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$136,859 | \$0 | \$0 | \$0 | -100% | | |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$0 | \$0 | \$590 | \$0 | | | -100% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$173,764 | \$151,733 | \$275,085 | | 58% | 81% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$25,877 | \$16,646 | \$40,017 | \$48,512 | 87% | 191% | 21% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$330,383 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$6,866,962 | \$9,125,483 | \$9,149,091 | \$9,567,755 | 39% | 5% | 5% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$1,813 | \$20,431 | \$41,383 | \$76,065 | > 500% | 272% | 84% |
| | 21220 Guidance Services; Counseling Services | \$122,814 | \$111,851 | \$141,574 | \$144,754 | 18% | 29% | 2% |
| | 21340 Health Services; Nurse Services | \$79,942 | \$116,522 | \$117,327 | \$119,227 | 49% | 2% | 2% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$999 | \$0 | \$0 | \$0 | -100% | | |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser | \$0 | \$0 | \$1,085 | \$946 | | | -13% |
| | 24100 Office of The Principal | \$579,503 | \$836,197 | \$836,060 | \$789,401 | 36% | -6% | -6% |
| | 24900 Other Support Services, School Administration | \$0 | \$100,767 | \$103,538 | \$105,067 | | 4% | 1% |
| Student Instructional Support Total | | \$785,072 | \$1,185,767 | \$1,240,966 | \$1,235,460 | 57% | 4% | 0% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$10,120 | \$0 | \$0 | \$0 | -100% | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Baugo Community Schools (2260)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---------------------------------------|---------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 23150 Board of Education; Legal Services | \$12,354 | \$23,625 | \$22,730 | \$26,695 | 116% | 13% | 17% |
| | 23160 Board of Education; Promotion Expenses | \$1,969 | \$0 | \$0 | \$1,999 | 2% | | |
| | 23190 Board of Education; Other Governing Body Services | \$5,040 | \$19,330 | \$18,976 | \$18,158 | 260% | -6% | -4% |
| | 23210 Executive Administration; Office of The Superintendent | \$137,475 | \$595,752 | \$441,228 | \$440,729 | 221% | -26% | 0% |
| | 23220 Executive Administration; Community Relations | \$15,397 | \$722 | \$260 | \$10,276 | -33% | > 500% | > 500% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$27,730 | \$24,893 | \$30,780 | \$31,497 | 14% | 27% | 2% |
| | 23290 Executive Administration; Other Executive Administration Services | \$2,373 | \$33,000 | \$0 | \$0 | -100% | -100% | |
| | 25110 Fiscal Services; Office of The Business Manager | \$68,208 | \$147,367 | \$248,378 | \$195,796 | 187% | 33% | -21% |
| | 25120 Fiscal Services; Service Area Direction | \$146,075 | \$13,362 | \$30,633 | \$32,397 | -78% | 142% | 6% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$49,403 | \$47,562 | \$52,285 | | 6% | 10% |
| | 25150 Fiscal Services; Payroll Services | \$43,674 | \$30,386 | \$27,640 | \$24,993 | -43% | -18% | -10% |
| | 25160 Fiscal Services; Financial Accounting | \$979 | \$31,637 | \$30,253 | \$27,251 | > 500% | -14% | -10% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$9,587 | \$10,532 | \$4,102 | \$8,433 | -12% | -20% | 106% |
| | 25192 Other Fiscal Services; Petty Cash | \$400 | \$655 | \$350 | \$250 | -38% | -62% | -29% |
| | 25193 Other Fiscal Services; Printed Forms | \$1,434 | \$1,572 | \$1,060 | \$1,405 | -2% | -11% | 33% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$1,243 | \$1,807 | \$4,885 | \$2,635 | 112% | 46% | -46% |
| | 25196 Other Fiscal Services; Cash Change | \$0 | \$0 | \$155 | \$155 | | | 0% |
| | 25300 Printing, Publishing, and Duplicating Services | \$2,744 | \$2,304 | \$995 | \$0 | -100% | -100% | -100% |
| | 25750 Personnel Services; Health Services | \$11,946 | \$11,353 | \$2,027 | \$4,621 | -61% | -59% | 128% |
| | 25820 Administrative Technology Services; Systems Analysis And Planning | \$0 | \$0 | \$0 | \$5,560 | | | |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$2,000 | \$0 | | | -100% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$800 | \$0 | | | -100% |
| | 25890 Other Technology Services | \$0 | \$30,137 | \$37,642 | \$12,633 | | -58% | -66% |
| | 25920 Ditch Assessments | \$0 | \$5,284 | \$1,148 | \$2,608 | | -51% | 127% |
| | 25990 Other Support Services, Central | \$0 | \$0 | \$39,457 | \$53,811 | | | 36% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$43,279 | \$162,490 | \$119,587 | \$152,425 | 252% | -6% | 27% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,172,231 | \$1,225,539 | \$1,094,770 | \$1,045,861 | -11% | -15% | -4% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$7,715 | \$9,667 | \$4,400 | \$9,855 | 28% | 2% | 124% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$242,732 | \$227,181 | \$195,958 | \$337,783 | 39% | 49% | 72% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,118 | \$0 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$11,060 | \$10,200 | \$14,041 | \$12,652 | 14% | 24% | -10% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$139,512 | \$143,116 | \$129,258 | \$144,728 | 4% | 1% | 12% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan | \$0 | \$31,127 | \$0 | \$0 | | -100% | |
| | 27010 Student Transportation; Service Area Direction | \$30,284 | \$60,495 | \$82,481 | \$102,249 | 238% | 69% | 24% |
| | 27100 Student Transportation; Vehicle Operation | \$160,320 | \$210,616 | \$186,721 | \$249,425 | 56% | 18% | 34% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$0 | \$3,733 | \$7,216 | | | 93% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$54,677 | \$73,419 | \$87,440 | \$140,156 | 156% | 91% | 60% |
| | 27400 Student Transportation; Purchase of School Buses | \$133,000 | \$197,507 | \$232,704 | \$126,835 | -5% | -36% | -45% |
| | 27500 Student Transportation; Insurance on Buses | \$476 | \$0 | \$0 | \$0 | -100% | | |
| | 27700 Student Transportation; Contracted Transportation Services | \$548,487 | \$562,402 | \$550,952 | \$415,115 | -24% | -26% | -25% |
| | 27900 Student Transportation; Other Student Transportation Services | \$0 | \$0 | \$5,566 | \$16,246 | | | 192% |
| | 31100 Food Services Operations; Service Area Direction | \$32,034 | \$50,124 | \$53,752 | \$63,056 | 97% | 26% | 17% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$187,192 | \$285,621 | \$297,917 | \$312,655 | 67% | 9% | 5% |
| | 31400 Food Services Operations; Food Purchases | \$182,789 | \$252,573 | \$276,905 | \$320,023 | 75% | 27% | 16% |
| | 31900 Other Food Services | \$15,297 | \$19,418 | \$60,730 | \$90,592 | 492% | 367% | 49% |
| Overhead and Operational Total | | \$3,460,952 | \$4,554,616 | \$4,389,974 | \$4,501,059 | 30% | -1% | 3% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$0 | \$0 | \$5,176 | \$505 | | | -90% |
| | 33200 Community Recreation | \$0 | \$42,037 | \$8,198 | \$0 | | -100% | -100% |
| | 33300 Civic Services | \$0 | \$0 | \$495 | \$0 | | | -100% |
| | 33400 Athletic Coaches | \$228,867 | \$193,761 | \$178,276 | \$178,382 | -22% | -8% | 0% |
| | 33990 Other Community Services; Other | \$0 | \$3,585 | \$4,465 | \$4,645 | | 30% | 4% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$0 | \$23,087 | \$133,002 | | | 476% |
| | 45100 Building Acquisition, Construction and Improvements | \$43,080 | \$456,759 | \$57,016 | \$1,500 | -97% | -100% | -97% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$434,498 | \$237,398 | \$0 | \$0 | -100% | -100% | |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$0 | \$49,562 | | | |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$194,101 | \$319,133 | \$279,425 | \$263,082 | 36% | -18% | -6% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$132,463 | \$532,946 | | | 302% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Baugo Community Schools (2260)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------|----------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$341,865 | \$237,748 | \$353,006 | \$515,498 | 51% | 117% | 46% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$18,962 | \$79,195 | \$39,583 | \$45,581 | 140% | -42% | 15% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$1,572,879 | \$180,000 | \$425,000 | \$525,000 | -67% | 192% | 24% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$145,071 | \$46,593 | \$83,222 | \$74,284 | -49% | 59% | -11% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$45,914 | \$89,524 | \$16,596 | \$15,642 | -66% | -83% | -6% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,556,590 | \$1,777,500 | \$1,600,000 | \$1,620,000 | 4% | -9% | 1% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$75,810 | \$1,491,573 | \$1,368,500 | \$1,304,700 | > 500% | -13% | -5% |
| | 54200 Common School Fund; Principal | \$77,190 | \$103,882 | \$57,712 | \$57,713 | -25% | -44% | 0% |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$5,050 | \$2,164 | | | -57% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$1,050 | \$8,478 | \$0 | \$0 | -100% | -100% | |
| | 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$0 | \$1,200 | \$0 | | | -100% |
| | 60700 Nonprogramed Charges; Scholarships | \$2,500 | \$1,500 | \$3,000 | \$0 | -100% | -100% | -100% |
| Nonoperational Total | | \$4,738,377 | \$5,268,666 | \$4,641,471 | \$5,324,206 | 12% | 1% | 15% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$109,909 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$576,343 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,320,939 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$3,050 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$1,269,715 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$3,279,956 | \$0 | \$0 | \$0 | | | |