School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Baugo Community Schools (2260)

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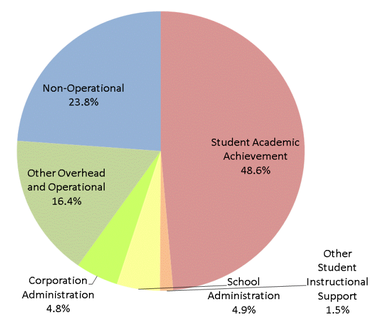
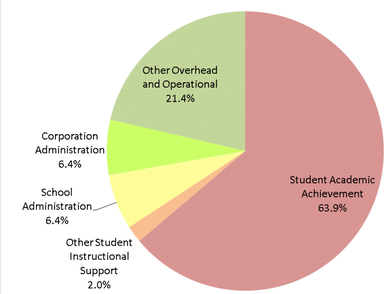
Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2010	FY10 % of Total Exp
Student Academic Achievement	$6,133,628	50.4%	$9,538,326	49.9%	$9,125,483	45.3%	$9,682,264	48.6%
Student Instructional Support	$745,427	6.1%	$1,002,273	5.2%	$1,185,767	5.9%	$1,259,984	6.3%
Overhead and Operational	$2,509,625	20.6%	$3,790,290	19.8%	$4,554,616	22.6%	$4,225,550	21.2%
Nonoperational	$2,783,391	22.9%	$4,800,429	25.1%	$5,268,666	26.2%	$4,746,715	23.8%
Grand Total	$12,172,070		$19,131,319		$20,134,532		$19,914,512	

	FY2000	FY2006	FY2009	FY2010
Student Instructional Expenditures (Academic Achievement plus Support)	56.5%	55.1%	51.2%	54.9%

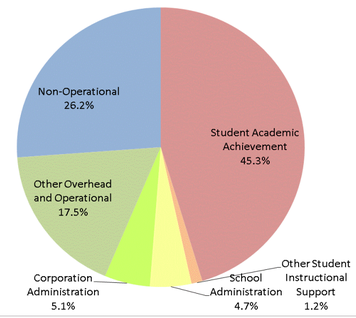
All Expenditures FY 10



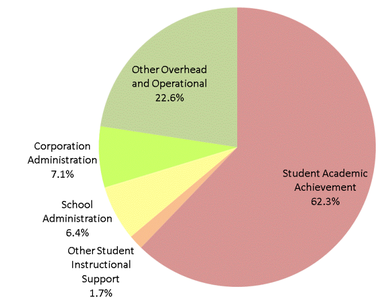
Operational Expenditures Only FY10



All Expenditures FY 09



FY 09 Operational Expenditures Only



Office of Management and Budget
3/15/2011

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Baugo Community Schools (2260)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	$0	$0	$158,984	$320,484			102%
	11100 Regular Programs; Elementary	$1,628,762	$2,188,513	$3,360,971	$3,225,223	98%	47%	-4%
	11200 Regular Programs; Middle/Junior High	$845,457	$822,466	$1,183,508	$1,115,702	32%	36%	-6%
	11300 Regular Programs; High School	$1,126,342	$1,330,144	$2,047,084	$1,994,560	77%	50%	-3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	$0	$0	$0	$57,107			
	11430 Vocational Education; Distributive Education	$40,369	$53,474	$61,087	$60,608	50%	13%	-1%
	11450 Vocational Education; Consumer and Homemaking	$0	$0	$58,613	$68,893			18%
	11460 Vocational Education; Occupational Home Economics	$47,262	$55,716	$0	$0	-100%	-100%	
	11590 Other Vocational Education Programs	$0	$7,099	$4,300	$3,000		-58%	-30%
	12110 Gifted And Talented; Gifted and Talented	$62,778	$62,099	$54	$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	$0	$0	$30,893	$21,650			-30%
	12210 Mental Disabilities; Mild Mental Disabilities	$270,412	$553,994	$660,674	$891,466	230%	61%	35%
	12350 Physical Impairment; Homebound	$373	$2,511	$9,756	$2,016	441%	-20%	-79%
	12710 Equal Opportunity At Risk	$155,302	$173,465	$179,606	$191,185	23%	10%	6%
	12900 Other Special Programs	$10,575	$0	$85,325	$16,632	57%		-81%
	14300 Summer School Programs; High School	$43,656	$17,189	$49,096	$2,500	-94%	-85%	-95%
	16100 Remediation Testing	$85,503	$69,488	$0	$0	-100%	-100%	
	16200 Preventive Remediation	$0	$0	$33,360	$42,137			26%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	$3,759	$0	$18,657	$15,434	311%		-17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	$78,592	$98,952	$184,068	$132,443	69%	34%	-28%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	$313,360	$647,487	$0	$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	$0	$0	$467,387	$982,359			110%
	22120 Improvement of Instruction; Instruction and Curriculum Development	$0	$3,023	$0	$0		-100%	
	22130 Improvement of Instruction; Instructional Staff Training	$2,195	$3,658	$322	$15,440	> 500%	322%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	$148	$0	$0	$0	-100%		
	22220 Library/Media Services; School Library	$110,042	$125,644	$141,171	$143,795	31%	14%	2%
	22230 Library/Media Services; Audiovisual	$13,210	$5,355	$3,917	$2,240	-83%	-58%	-43%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	$0	$0	$83,922	$92,317			10%
	22360 Instruction, Related Technology; Network Support	$0	$153,566	$112,316	$114,832		-25%	2%
	22400 Academic Student Assessment	$0	$0	$0	$1,859			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$106,101	$136,859	$0	$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	$53,520	$0	$173,764	$129,793	143%		-25%
	25570 Textbooks for Rent or Resale; Materials and Supplies	$10,857	$25,877	$16,646	$38,590	255%	49%	132%
	26497 2007 Account Code - Teachers Retirement Fund	$208,348	$330,383	$0	$0			
Student Academic Achievement Total		**$5,216,922**	**$6,866,962**	**$9,125,483**	**$9,682,264**	**86%**	**41%**	**6%**
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	$0	$1,813	$20,431	$17,770		> 500%	-13%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	$0	$0	$0	$25,000			
	21220 Guidance Services; Counseling Services	$69,877	$122,814	$111,851	$131,571	88%	7%	18%
	21340 Health Services; Nurse Services	$35,066	$79,942	$116,522	$119,768	242%	50%	3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	$75,967	$999	$0	$0	-100%	-100%	
	24100 Office of The Principal	$428,479	$579,503	$836,197	$863,289	101%	49%	3%
	24900 Other Support Services, School Administration	$3,000	$0	$100,767	$102,586	> 500%		2%
Student Instructional Support Total		**$612,389**	**$785,072**	**$1,185,767**	**$1,259,984**	**106%**	**60%**	**6%**
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$10,000	$10,120	$0	$0	-100%	-100%	
	23150 Board of Education; Legal Services	$1,359	$12,354	$23,625	$54,675	> 500%	343%	131%
	23160 Board of Education; Promotion Expenses	$2,484	$1,969	$0	$0	-100%	-100%	
	23190 Board of Education; Other Governing Body Services	$3,530	$5,040	$19,330	$20,225	473%	301%	5%
	23210 Executive Administration; Office of The Superintendent	$94,154	$137,475	$595,752	$449,976	378%	227%	-24%
	23220 Executive Administration; Community Relations	$25,711	$15,397	$722	$258	-99%	-98%	-64%
	23230 Executive Administration; Staff Relations and Negotiations	$22,000	$27,730	$24,893	$31,517	43%	14%	27%
	23290 Executive Administration; Other Executive Administration Services	$3,177	$2,373	$33,000	$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	$28,292	$68,208	$147,367	$190,075	> 500%	179%	29%
	25120 Fiscal Services; Service Area Direction	$103,077	$146,075	$13,362	$21,010	-80%	-86%	57%
	25140 Fiscal Services; Receiving and Disbursing Funds	$0	$0	$49,403	$48,720			-1%
	25150 Fiscal Services; Payroll Services	$24,077	$43,674	$30,386	$30,250	26%	-31%	0%
	25160 Fiscal Services; Financial Accounting	$0	$979	$31,637	$34,888		> 500%	10%

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	25191 Other Fiscal Services; Refund of Revenue	$5,047	$9,587	$10,532	$20,491	306%	114%	95%
	25192 Other Fiscal Services; Petty Cash	$4,489	$400	$655	$656	-85%	64%	0%
	25193 Other Fiscal Services; Printed Forms	$3,252	$1,434	$1,572	$924	-72%	-36%	-41%
	25195 Other Fiscal Services; Bank Account Service Charge	$56	$1,243	$1,807	$3,300	> 500%	165%	83%
	25300 Printing, Publishing, and Duplicating Services	$1,357	$2,744	$2,304	$891	-34%	-68%	-61%
	25720 Personnel Services; Recruitment and Placement	$0	$0	$0	$434			
	25750 Personnel Services; Health Services	$9,927	$11,946	$11,353	$4,133	-58%	-65%	-64%
	25890 Other Technology Services	$0	$0	$30,137	$40,096			33%
	25920 Ditch Assessments	$0	$0	$5,284	$5,986			13%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	$37,295	$43,279	$162,490	$113,319	204%	162%	-30%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$699,560	$1,172,231	$1,225,539	$1,162,803	66%	-1%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$12,961	$7,715	$9,667	$4,292	-67%	-44%	-56%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$206,698	$242,732	$227,181	$188,471	-9%	-22%	-17%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$452	$1,118	$0	$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	$6,917	$11,060	$10,200	$12,505	81%	13%	23%
	26700 Operation and Maintenance of Plant Services; Insurance	$41,077	$139,512	$143,116	$159,234	288%	14%	11%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	$0	$0	$31,127	-$3,529			-111%
	27010 Student Transportation; Service Area Direction	$92,000	$30,284	$60,495	$84,131	-9%	178%	39%
	27100 Student Transportation; Vehicle Operation	$60,522	$160,320	$210,616	$223,592	269%	39%	6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$50,260	$54,677	$73,419	$88,863	77%	63%	21%
	27400 Student Transportation; Purchase of School Buses	$35,000	$133,000	$197,507	$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	$4,717	$476	$0	$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	$398,340	$548,487	$562,402	$563,509	41%	3%	0%
	27900 Student Transportation; Other Student Transportation Services	$25	$0	$0	$0	-100%		
	31100 Food Services Operations; Service Area Direction	$25,493	$32,034	$50,124	$54,901	115%	71%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	$126,393	$187,192	$285,621	$315,470	150%	69%	10%
	31400 Food Services Operations; Food Purchases	$157,971	$182,789	$252,573	$274,714	74%	50%	9%
	31900 Other Food Services	$33,422	$15,297	$19,418	$24,772	-26%	62%	28%
Overhead and Operational Total		**$2,331,091**	**$3,460,952**	**$4,554,616**	**$4,225,550**	**81%**	**22%**	**-7%**
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	$0	$0	$0	$16,824			
	33200 Community Recreation	$0	$0	$42,037	$41,940			0%
	33400 Athletic Coaches	$185,402	$228,867	$193,761	$193,574	4%	-15%	0%
	33940 Child Care Services	$8,000	$0	$0	$0	-100%		
	33990 Other Community Services; Other	$0	$0	$3,585	$3,530			-2%
	43000 Facilities Acquisition and Construction; Professional Services	$0	$0	$0	$22,248			
	45100 Building Acquisition, Construction and Improvements	$376,070	$43,080	$456,759	$448,831	19%	> 500%	-2%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	$63,000	$434,498	$237,398	$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$133,235	$194,101	$319,133	$244,379	83%	26%	-23%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	$0	$0	$0	$12,116			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$427,187	$341,865	$237,748	$221,146	-48%	-35%	-7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$41,977	$18,962	$79,195	$5,727	-86%	-70%	-93%
	51100 Debt Services; Principal on Debt; Bonds	$240,000	$1,572,879	$180,000	$115,000	-52%	-93%	-36%
	52100 Debt Services; Interest on Debt; Bonds	$76,485	$145,071	$46,593	$172,859	126%	19%	271%
	52200 Debt Services; Interest on Debt; Temporary Loans	$0	$45,914	$89,524	$21,146		-54%	-76%
	53100 Debt Services; Lease Rental; Buildings ; Principal	$1,049,759	$1,556,590	$1,777,500	$1,732,500	65%	11%	-3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	$0	$75,810	$1,491,573	$1,422,005		> 500%	-5%
	54200 Common School Fund; Principal	$135,484	$77,190	$103,882	$65,648	-52%	-15%	-37%
	59100 Other Debt Services Obligations; Registrars Fee	$0	$1,050	$8,478	$5,495		423%	-35%
	59200 Other Debt Services Obligations; Bank Fee	$2,000	$0	$0	$1,750	-13%		
	60700 Nonprogramed Charges; Scholarships	$5,600	$2,500	$1,500	$0	-100%	-100%	-100%
Nonoperational Total		**$2,744,197**	**$4,738,377**	**$5,268,666**	**$4,746,715**	**73%**	**0%**	**-10%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$74,714	$109,909	$0	$0			
	26492 2007 Account Code - Social Security	$451,516	$576,343	$0	$0			
	26494 2007 Account Code - Group Insurance	$641,590	$1,320,939	$0	$0			
	26496 2007 Account Code - Unemployment Compensation	$0	$3,050	$0	$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	$99,652	$1,269,715	$0	$0			
Prorated By Fund Total		**$1,267,471**	**$3,279,956**	**$0**	**$0**			