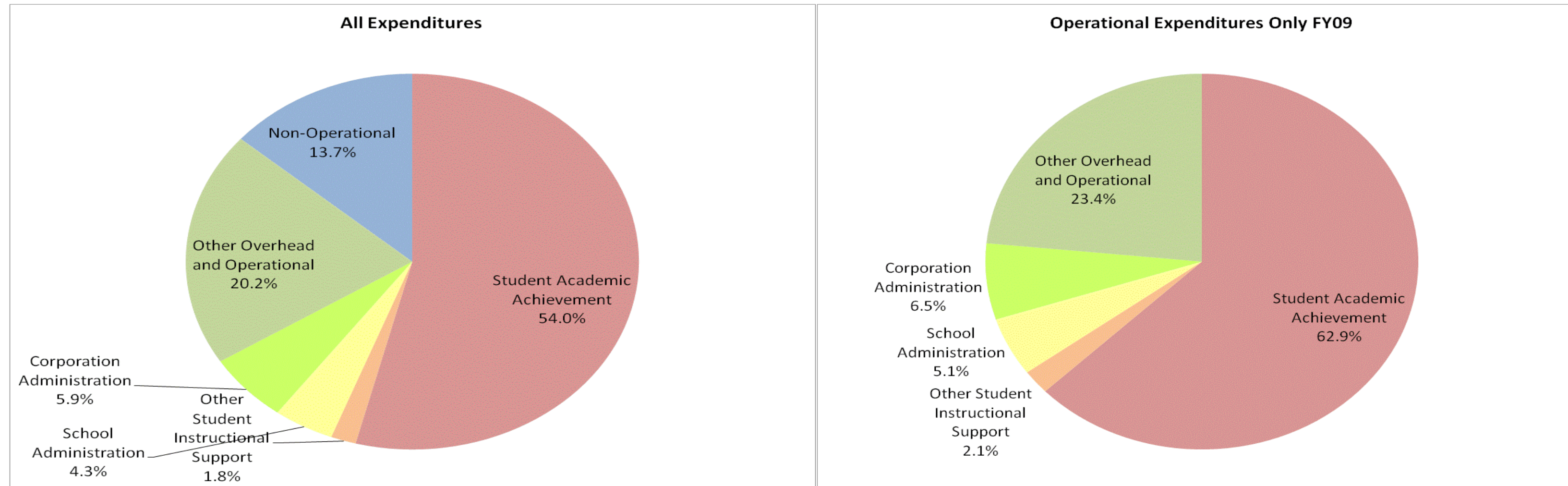# School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Union School Corporation (6795)

Union School Corporation (6795)

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	$2,127,275	56.7%	$2,221,603	54.5%	$2,314,202	53.2%	$2,575,656	54.0%
Student Instructional Support	$312,240	8.3%	$299,994	7.4%	$300,167	6.9%	$291,540	6.1%
Overhead and Operational	$886,855	23.6%	$1,043,275	25.6%	$1,080,850	24.8%	$1,247,924	26.2%
Nonoperational	$428,007	11.4%	$510,272	12.5%	$658,832	15.1%	$651,415	13.7%
Grand Total	$3,754,377		$4,075,142		$4,354,050	17%	$4,766,534	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	65.0%	61.9%	60.0%	60.2%

All Expenditures

- Non-Operational 13.7%
- Other Overhead and Operational 20.2%
- Corporation Administration 5.9%
- School Administration 4.3%
- Other Student Instructional Support 1.8%
- Student Academic Achievement 54.0%

Operational Expenditures Only FY09

- Other Overhead and Operational 23.4%
- Corporation Administration 6.5%
- School Administration 5.1%
- Other Student Instructional Support 2.1%
- Student Academic Achievement 62.9%

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	$27,908	$107,467			285%
	11100 Regular Programs; Elementary	$787,084	$785,641	$851,679	$875,539	11%	11%	3%
	11200 Regular Programs; Middle/Junior High	$3,874	$0	$4,397	$7,841	102%		78%
	11300 Regular Programs; High School	$568,152	$599,908	$736,207	$784,802	38%	31%	7%
	11450 Vocational Education; Consumer and Homemaking	$37,116	$43,504	$49,191	$52,545	42%	21%	7%
	11480 Vocational Education; Industrial Education A	$0	$0	$0	$20,957			
	11630 Regular Programs; Alternative Education Programs; High School	$0	$0	$0	$2,883			
	12110 Gifted And Talented; Gifted and Talented	$13,734	$13,444	$3,909	$667	-95%	-95%	-83%
	12150 Gifted And Talented; High Ability Student Programs	$0	$0	$11,905	$40,429			240%
	12350 Physical Impairment; Homebound	$170	$2,197	$2,132	$2,827	> 500%	29%	33%
	12510 Culturally Different; Communication Disorders	$14,198	$17,834	$12,500	$45,792	223%	157%	266%
	12520 Culturally Different; Compensatory	-$1	$0	$1,376	$0			-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	$740	$0	$0	$0	-100%		
	14100 Summer School Programs; Elementary	$0	$0	$6,943	$6,201			-11%
	14300 Summer School Programs; High School	$2,294	$0	$0	$0	-100%		
	16100 Remediation Testing	$46	$8,213	$3,540	$8,111	> 500%	-1%	129%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	$35,548	$28,452	$34,228	$57,976	63%	104%	69%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	$175,440	$181,913	$253,827	$176,931	1%	-3%	-30%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	$0	$0	$0	$129,791			
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	$0	$0	$0	$11,083			
	22110 Improvement of Instruction; Service Area Direction	$0	$40	$1,213	$0		-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	$1,200	$0	-$2,310	$0	-100%		
	22220 Library/Media Services; School Library	$56,679	$20,831	$23,372	$27,042	-52%	30%	16%
	22230 Library/Media Services; Audiovisual	$1,976	$602	$1,072	$1,000	-49%	66%	-7%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	$0	$40,940	$42,583	$55,356		35%	30%
	22360 Instruction, Related Technology; Network Support	$0	$0	$0	$2,837			
	22370 Instruction, Related Technology; Hardware Maintenance and Support	$0	$0	$1,311	$40,585			> 500%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	$0	$0	$877	$900			3%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$0	$0	$1,352	$9,080			> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	$38,606	$29,981	$19,647	$47	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	$0	$0	$89	$41,921			> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	$0	$0	$14,937	$65,046			335%
	26497 2007 Account Code - Teachers Retirement Fund	$48,274	$77,799	$45,362	$0			
Student Academic Achievement Total		$1,785,131	$1,851,298	$2,149,245	$2,575,656	44%	39%	20%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	$40,058	$29,773	$40,265	$52,427	31%	76%	30%
	21220 Guidance Services; Counseling Services	$690	$0	$0	$0	-100%		
	21240 Guidance Services; Information Services	$3,763	$1,858	$2,664	$316	-92%	-83%	-88%
	21310 Health Services; Service Area Direction	$33,805	$28,412	$31,691	$32,501	-4%	14%	3%
	24100 Office of The Principal	$172,086	$183,061	$205,062	$206,296	20%	13%	1%
Student Instructional Support Total		$250,401	$243,103	$279,681	$291,540	16%	20%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$10,000	$12,900	$10,351	$10,765	8%	-17%	4%
	23150 Board of Education; Legal Services	$0	$10,119	$10,289	$6,790		-33%	-34%
	23160 Board of Education; Promotion Expenses	$1,475	$1,728	$2,747	$754	-49%	-56%	-73%
	23190 Board of Education; Other Governing Body Services	$0	$0	$24,572	$45,779			86%
	23210 Executive Administration; Office of The Superintendent	$103,027	$116,292	$117,642	$131,446	28%	13%	12%
	23220 Executive Administration; Community Relations	$0	$0	$1,955	$195			-90%
	23230 Executive Administration; Staff Relations and Negotiations	$0	$0	$159	$468			194%
	23290 Executive Administration; Other Executive Administration Services	$5,083	$7,630	$4,730	$2,054	-60%	-73%	-57%
	25110 Fiscal Services; Office of The Business Manager	$0	$0	$8,356	$34,206			309%
	25120 Fiscal Services; Service Area Direction	$75	$0	$0	$0	-100%		
	25160 Fiscal Services; Financial Accounting	$0	$0	$6,300	$24,557			290%
	25191 Other Fiscal Services; Refund of Revenue	$4,133	$10,570	$10,344	$0	-100%	-100%	-100%
	25193 Other Fiscal Services; Printed Forms	$0	$0	$421	$1,581			276%
	25790 Personal Services; Other Professional Services	$0	$0	$291	$6,620			> 500%
	25840 Administrative Technology Services; Systems Operations	$0	$0	$5,611	$14,052			150%
	25860 Administrative Technology Services; Hardware Maintenance And Support	$0	$0	$0	$436			
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	$0	$0	$200	$733			266%
	25890 Other Technology Services	$0	$0	$17	$312			> 500%
	25910 Judgments	$0	$0	$0	$2,500			
	25920 Ditch Assessments	$39	$42	$42	$39	1%	-6%	-6%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	$0	$0	$6,557	$53,350			> 500%

School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$206,508	$285,975	$288,235	$337,046	63%	18%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$0	$0	$2,228	$9,536			328%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$43,858	$39,916	$56,641	$15,040	-66%	-62%	-73%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$262	$66	$268	$0			
	26499 2007 Account Code - Other	$0	$15,122	$2,412	$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	$3,695	$0	$0	$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	$40,948	$67,352	$46,586	$39,663	-3%	-41%	-15%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	$67	$200	$1,775	$190	184%	-5%	-89%
	27010 Student Transportation; Service Area Direction	$0	$700	$3,098	$6,497		> 500%	110%
	27100 Student Transportation; Vehicle Operation	$134,470	$176,670	$200,407	$210,410	56%	19%	5%
	27200 Student Transportation; Monitoring Services	$68	$0	$244	$2,653	> 500%		> 500%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$54,974	$68,954	$87,897	$111,400	103%	62%	27%
	27400 Student Transportation; Purchase of School Buses	$48,768	$0	$0	$0	-100%		
	27500 Student Transportation; Insurance on Buses	$8,013	$0	$6,369	$0	-100%		-100%
	27700 Student Transportation; Contracted Transportation Services	$33,485	$0	$0	$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	$2,247	$2,631	$454	$1,320	-41%	-50%	191%
	27910 Student Transportation; Bus Driver Training	$0	$0	$349	$2,171			> 500%
	31100 Food Services Operations; Service Area Direction	$11,832	$60,467	$60,712	$68,848	482%	14%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	$96,491	$93,382	$24,599	$897	-99%	-99%	-96%
	31400 Food Services Operations; Food Purchases	$322	$0	$57,398	$104,590	> 500%		82%
	31900 Other Food Services	$0	$286	$371	$1,028		260%	177%
Overhead and Operational Total		**$809,839**	**$971,000**	**$1,050,626**	**$1,247,924**	**54%**	**29%**	**19%**
Nonoperational								
	33400 Athletic Coaches	$37,208	$38,109	$48,312	$69,639	87%	83%	44%
	33990 Other Community Services; Other	$210	$496	$0	$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	$1,532	$0	$0	$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	$7,308	$20,183	$33,297	$660	-91%	-97%	-98%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	$394	$0	$0	$0	-100%		
	45100 Building Acquisition, Construction and Improvements	$54,458	$29,668	$18,678	$12,203	-78%	-59%	-35%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$4,692	$23,802	$38,014	$36,277	> 500%	52%	-5%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	$0	$0	$50	$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$58,723	$21,156	$13,959	$26,323	-55%	24%	89%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$0	$3,260	$1,471	$0		-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	$0	$168,403	$132,057	$111,302		-34%	-16%
	52100 Debt Services; Interest on Debt; Bonds	$0	$0	$0	$30,012			
	52200 Debt Services; Interest on Debt; Temporary Loans	$0	$11,666	$4,542	$0		-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	$209,453	$184,600	$272,500	$180,000	-14%	-2%	-34%
	53150 Debt Services; Lease Rental; Buildings ; Interest	$0	$0	$92,500	$185,000			100%
	54200 Common School Fund; Principal	$44,777	$0	$0	$0	-100%		
Nonoperational Total		**$418,756**	**$501,343**	**$655,379**	**$651,415**	**56%**	**30%**	**-1%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$19,847	$3,074	$2,502	$0			
	26492 2007 Account Code - Social Security	$198,617	$159,829	$70,167	$0			
	26493 2007 Account Code - Workmen's Compensation	$5,848	$17,193	$13,227	$0			
	26494 2007 Account Code - Group Insurance	$265,745	$265,427	$130,418	$0			
	26496 2007 Account Code - Unemployment Compensation	$192	$14,955	$138	$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	$0	$47,922	$2,667	$0			
Prorated By Fund Total		**$490,249**	**$508,399**	**$219,120**	**$0**			