

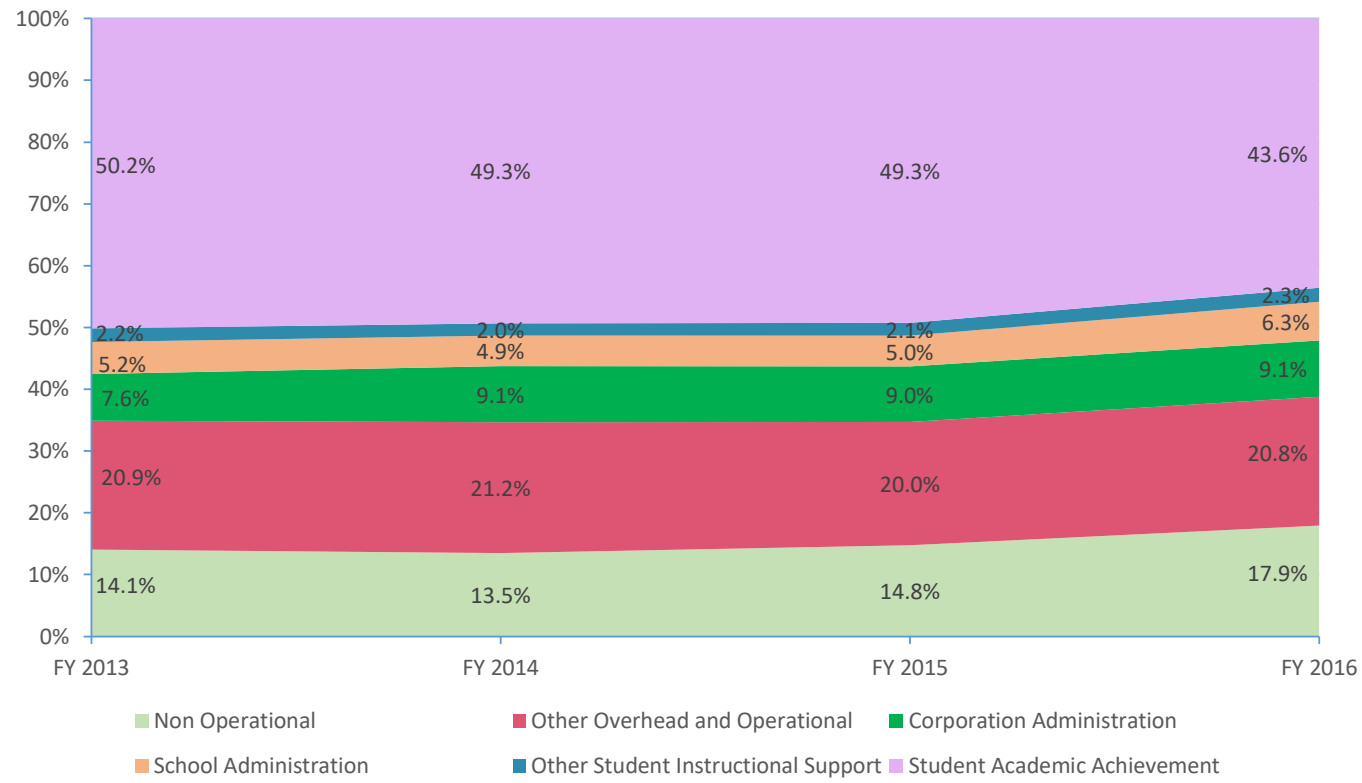
School Corporation Expenditures by Account
Biannual Financial Report Data
Union School Corporation (6795)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,221,603	54.5%	\$2,575,656	54.0%	\$2,223,514	50.2%	\$2,165,874	49.3%	\$2,127,097	49.3%	\$1,826,295	43.6%
Student Instructional Support	\$299,994	7.4%	\$291,540	6.1%	\$327,573	7.4%	\$303,993	6.9%	\$304,407	7.0%	\$357,496	8.5%
Total	\$2,521,596	61.9%	\$2,867,195	60.2%	\$2,551,087	57.5%	\$2,469,867	56.3%	\$2,431,504	56.3%	\$2,183,791	52.1%

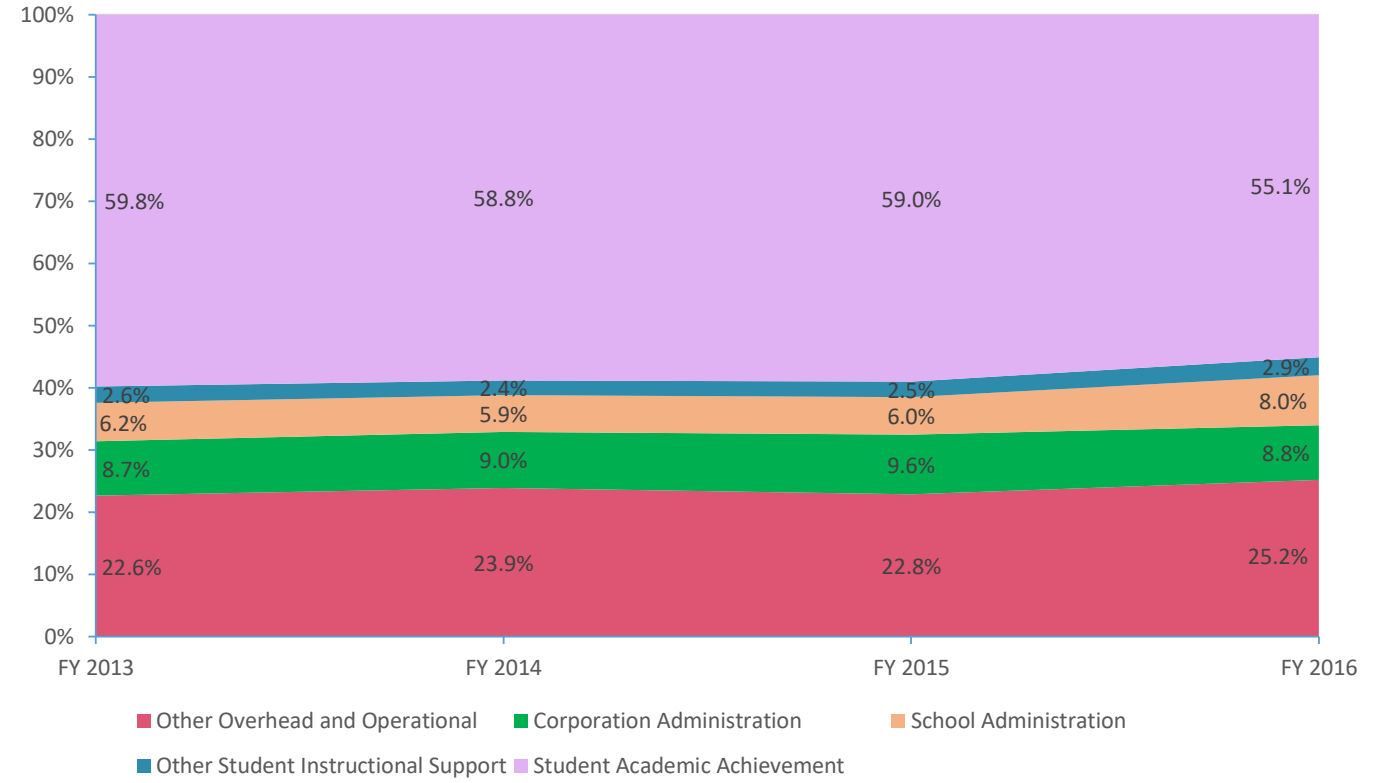
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,043,275	25.6%	\$1,247,924	26.2%	\$1,259,598	28.4%	\$1,328,331	30.3%	\$1,249,967	28.9%	\$1,255,964	30.0%
Non Operational	\$510,272	12.5%	\$651,415	13.7%	\$623,019	14.1%	\$592,160	13.5%	\$637,183	14.8%	\$751,786	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$1,553,546	38.1%	\$1,899,338	39.8%	\$1,882,617	42.5%	\$1,920,491	43.7%	\$1,887,150	43.7%	\$2,007,750	47.9%

Grand Total	\$4,075,142	\$4,766,534	\$4,433,704	\$4,390,359	\$4,318,653	\$4,191,541
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$107,467	\$50,460	\$37,839	NA	-64.8%	-25.0%
11100	Regular Programs	Elementary	\$785,641	\$875,539	\$547,618	\$454,282	-42.2%	-48.1%	-17.0%
11200	Regular Programs	Middle/Junior High	\$0	\$7,841	\$32,371	\$69,335	NA	784.2%	114.2%
11300	Regular Programs	High School	\$599,908	\$784,802	\$850,486	\$935,184	55.9%	19.2%	10.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$6,354	\$7,544	NA	NA	18.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$43,504	\$52,545	\$50,696	\$24,832	-42.9%	-52.7%	-51.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$20,957	\$46,835	\$4,243	NA	-79.8%	-90.9%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$2,883	\$9,267	\$0	NA	-100.0%	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,444	\$667	\$0	\$5,802	-56.8%	769.4%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$40,429	\$36,786	\$1,838	NA	-95.5%	-95.0%
12350	Special Programs	Physical Impairment - Homebound	\$2,197	\$2,827	\$7,906	\$3,272	49.0%	15.7%	-58.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$17,834	\$45,792	\$45,087	\$44,956	152.1%	-1.8%	-0.3%
12610	Special Programs	Learning Disability	\$0	\$0	\$34,886	\$10,191	NA	NA	-70.8%
12900	Special Programs	Other Special Programs	\$0	\$0	\$40,017	\$0	NA	NA	-100.0%
14100	Summer School Programs	Elementary	\$0	\$6,201	\$0	\$0	NA	-100.0%	NA
16100	Remediation	Remediation Testing	\$8,213	\$8,111	\$5,501	\$8,739	6.4%	7.8%	58.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$28,452	\$57,976	\$76,372	\$42,167	48.2%	-27.3%	-44.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$181,913	\$176,931	\$0	\$0	-100.0%	-100.0%	NA
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$129,791	\$135,741	\$101,428	NA	-21.9%	-25.3%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$11,083	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$40	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$14,114	\$28,343	NA	NA	100.8%
22220	Instruction	Library/Media Services - School Library	\$20,831	\$27,042	\$38,147	\$30,091	44.5%	11.3%	-21.1%
22230	Instruction	Library/Media Services - Audiovisual	\$602	\$1,000	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$40,940	\$55,356	\$84,771	\$15,285	-62.7%	-72.4%	-82.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$2,837	\$0	\$0	NA	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$40,585	\$0	\$0	NA	-100.0%	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$900	\$916	\$0	NA	-100.0%	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$9,080	\$7,107	\$925	NA	-89.8%	-87.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$29,981	\$47	\$0	\$0	-100.0%	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$41,921	\$0	\$0	NA	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$65,046	\$5,660	\$0	NA	-100.0%	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$77,799	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$1,851,298	\$2,575,656	\$2,127,097	\$1,826,295	-1.4%	-29.1%	-14.1%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$29,773	\$52,427	\$51,822	\$50,828	70.7%	-3.1%	-1.9%
21240	Students	Guidance Services - Information Services	\$1,858	\$316	\$0	\$0	-100.0%	-100.0%	NA
21310	Students	Health Services - Service Area Direction	\$28,412	\$32,501	\$37,446	\$44,176	55.5%	35.9%	18.0%
24100	School Administration	Office of The Principal	\$183,061	\$206,296	\$215,139	\$262,492	43.4%	27.2%	22.0%
Student Instructional Support Total			\$243,103	\$291,540	\$304,407	\$357,496	47.1%	22.6%	17.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$12,900	\$10,765	\$12,612	\$0	-100.0%	-100.0%	-100.0%
23150	General Administration	Board of Education - Legal Services	\$10,119	\$6,790	\$23,678	\$17,708	75.0%	160.8%	-25.2%
23160	General Administration	Board of Education - Promotion Expenses	\$1,728	\$754	\$0	\$0	-100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$45,779	\$5,477	\$2,190	NA	-95.2%	-60.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$116,292	\$131,446	\$103,908	\$74,864	-35.6%	-43.0%	-28.0%
23220	General Administration	Executive Administration - Community Relations	\$0	\$195	\$359	\$7,428	NA	3710.2%	1970.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$468	\$905	\$1,226	NA	161.7%	35.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$7,630	\$2,054	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$34,206	\$68,685	\$70,347	NA	105.7%	2.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$24,557	\$38,492	\$44,255	NA	80.2%	15.0%

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							2006 to 2016	2009 to 2016	2015 to 2016
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$10,570	\$0	\$1,022	\$0	-100.0%	NA	-100.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$1,581	\$1,561	\$1,486	NA	-6.0%	-4.8%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$6,620	\$157	\$1,145	NA	-82.7%	630.1%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$55,259	\$65,510	NA	NA	18.6%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$14,052	\$1,520	\$0	NA	-100.0%	-100.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$47,497	\$61,478	NA	NA	29.4%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$436	\$0	\$34,546	NA	7823.5%	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$733	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$312	\$0	\$0	NA	-100.0%	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$2,500	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$42	\$39	\$83	\$83	98.8%	110.7%	0.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$26,958	\$0	NA	NA	-100.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$53,350	\$95,733	\$98,069	NA	83.8%	2.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$285,975	\$337,046	\$227,653	\$253,642	-11.3%	-24.7%	11.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$9,536	\$0	\$0	NA	-100.0%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$39,916	\$15,040	\$15,294	\$12,345	-69.1%	-17.9%	-19.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$66	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$15,122	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$67,352	\$39,663	\$50,324	\$35,880	-46.7%	-9.5%	-28.7%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$200	\$190	\$0	\$0	-100.0%	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$700	\$6,497	\$397	\$189	-73.0%	-97.1%	-52.4%
27100	Student Transportation	Vehicle Operation	\$176,670	\$210,410	\$181,362	\$192,110	8.7%	-8.7%	5.9%
27200	Student Transportation	Monitoring Services	\$0	\$2,653	\$854	\$0	NA	-100.0%	-100.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$68,954	\$111,400	\$73,792	\$62,804	-8.9%	-43.6%	-14.9%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$43,200	\$47,732	NA	NA	10.5%
27900	Student Transportation	Other Student Transportation Services	\$2,631	\$1,320	\$740	\$3,394	29.0%	157.1%	358.6%
27910	Student Transportation	Bus Driver Training	\$0	\$2,171	\$242	\$0	NA	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$60,467	\$68,848	\$86,518	\$93,368	54.4%	35.6%	7.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$93,382	\$897	\$7,765	\$10,530	-88.7%	1073.8%	35.6%
31400	Food Services Operations	Food Purchases	\$0	\$104,590	\$77,190	\$63,636	NA	-39.2%	-17.6%
31900	Food Services Operations	Other Food Services	\$286	\$1,028	\$731	\$0	-100.0%	-100.0%	-100.0%
Overhead and Operational Total			\$971,000	\$1,247,924	\$1,249,967	\$1,255,964	29.3%	0.6%	0.5%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$38,109	\$69,639	\$67,933	\$54,236	42.3%	-22.1%	-20.2%
33990	Other Community Services	Other	\$496	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$20,183	\$660	\$723	\$9,714	-51.9%	1373.0%	1244.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$29,668	\$12,203	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$23,802	\$36,277	\$467	\$0	-100.0%	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$21,156	\$26,323	\$470	\$1,150	-94.6%	-95.6%	144.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$3,260	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$168,403	\$111,302	\$150,000	\$111,500	-33.8%	0.2%	-25.7%
52100	Interest on Debt	Bonds	\$0	\$30,012	\$51,091	\$27,511	NA	-8.3%	-46.2%
52200	Interest on Debt	Temporary Loans	\$11,666	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$184,600	\$180,000	\$320,000	\$502,500	172.2%	179.2%	57.0%
53150	Lease Rental	Buildings-Interest	\$0	\$185,000	\$44,650	\$45,038	NA	-75.7%	0.9%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$1,850	\$137	NA	NA	-92.6%
Non Operational Total			\$501,343	\$651,415	\$637,183	\$751,786	50.0%	15.4%	18.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$1,801	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$348	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$876	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$49	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26492 - SAA NA Social Security - 2007 Account Code	\$106,277	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$17,944	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$32,764	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$2,843	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$12,668	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$2,278	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$1,878	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$369	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$191,199	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$34,035	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$34,872	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$5,321	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$10,936	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$2,033	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,677	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$308	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$47,423	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$252	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$207	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$40	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$508,399	\$0	\$0	\$0	NA	NA	NA