

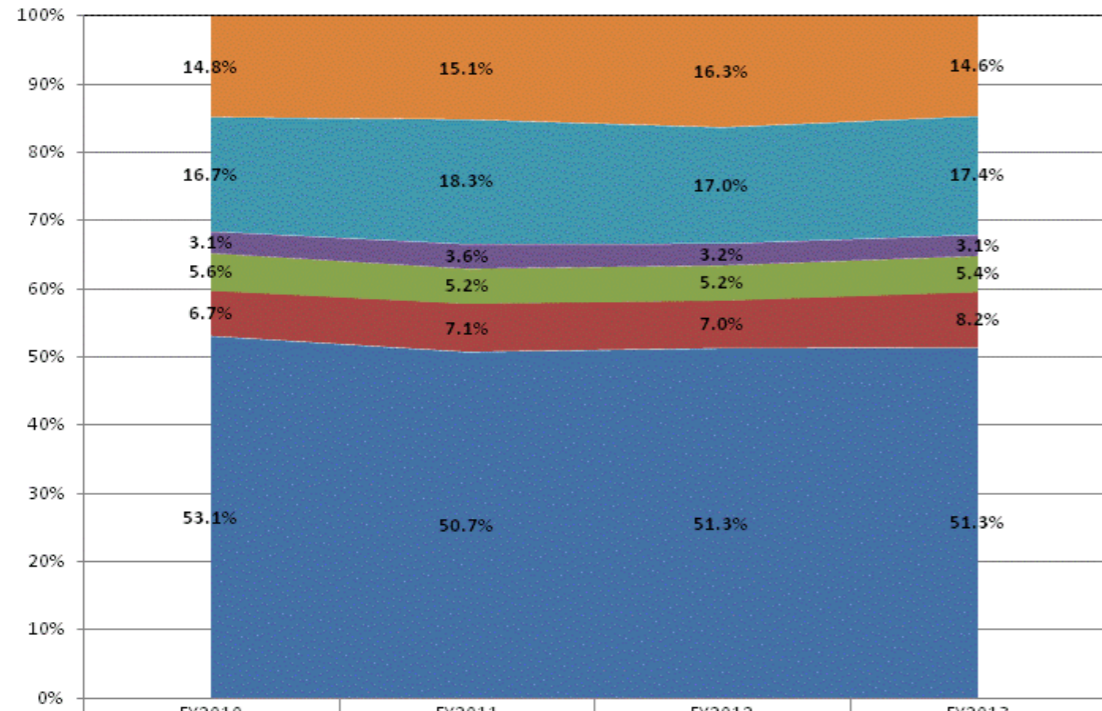
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union Co-Clg Corner Joint Sch Dist (7950)**

Union Co-Clg Corner Joint Sch Dist (7950)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$10,288,059	57.3%	\$9,570,865	51.9%	\$9,772,542	51.3%	\$9,944,797	51.3%
Student Instructional Support	\$1,983,299	11.1%	\$1,957,808	10.6%	\$2,333,843	12.2%	\$2,633,075	13.6%
Overhead and Operational	\$3,308,928	18.4%	\$3,733,855	20.3%	\$3,845,047	20.2%	\$3,957,251	20.4%
Nonoperational	\$2,367,408	13.2%	\$3,174,095	17.2%	\$3,103,955	16.3%	\$2,835,263	14.6%
Grand Total	\$17,947,694		\$18,436,623		\$19,055,387		\$19,370,387	

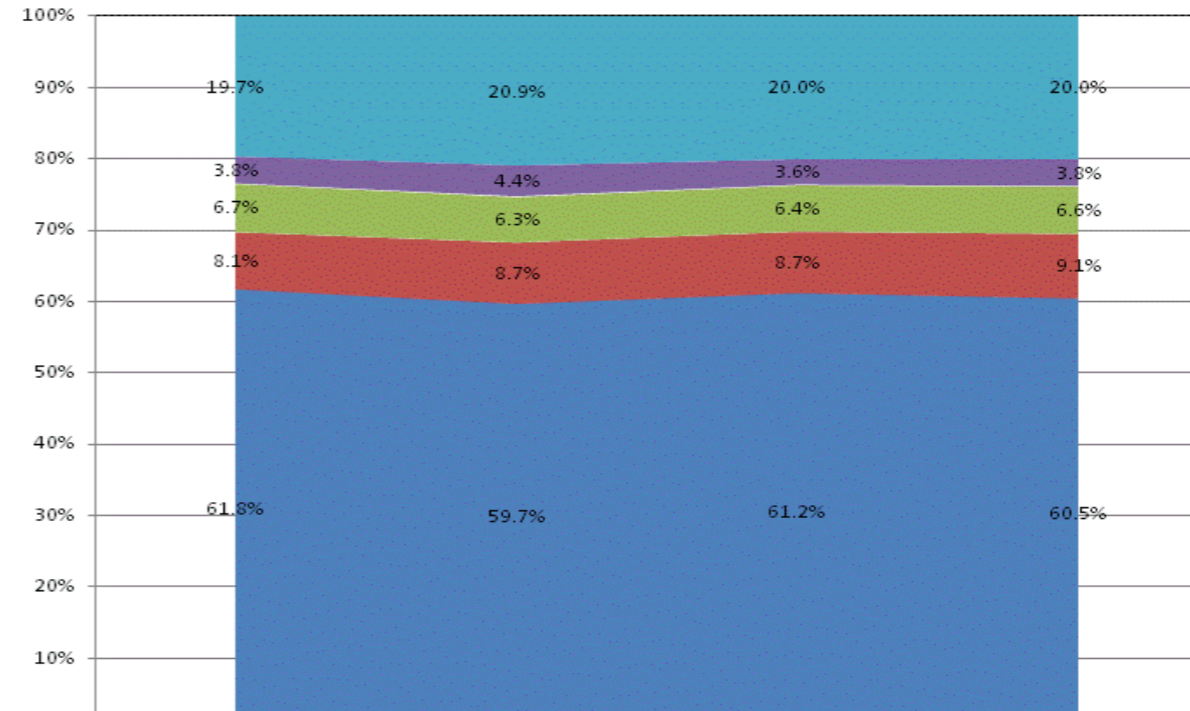
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	68.4%	62.5%	63.5%	64.9%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	14.8%	15.1%	16.3%	14.6%
Other Overhead and Operational	16.7%	18.3%	17.0%	17.4%
Corporation Administration	3.1%	3.6%	3.2%	3.1%
School Administration	5.6%	5.2%	5.2%	5.4%
Other Student Instructional Support	6.7%	7.1%	7.0%	8.2%
Student Academic Achievement	53.1%	50.7%	51.3%	51.3%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	19.7%	20.9%	20.0%	20.0%
Corporation Administration	3.8%	4.4%	3.6%	3.8%
School Administration	6.7%	6.3%	6.4%	6.6%
Other Student Instructional Support	8.1%	8.7%	8.7%	9.1%
Student Academic Achievement	61.8%	59.7%	61.2%	60.5%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$5,181	\$170,637	\$50,136	\$157,343	> 500%	-8%	214%
11100 Regular Programs; Elementary	\$2,247,692	\$2,888,498	\$3,100,715	\$3,055,761	36%	6%	-1%
11200 Regular Programs; Middle/Junior High	\$1,000,937	\$1,166,548	\$1,038,482	\$1,074,207	7%	-8%	3%
11300 Regular Programs; High School	\$1,294,519	\$1,785,219	\$1,709,314	\$1,815,270	40%	2%	6%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$5,025	\$3,375	N/A	N/A	-33%
11410 Vocational Education; Agriculture A	\$0	\$24,657	\$71,752	\$77,755	N/A	215%	8%
11450 Vocational Education; Consumer and Homemaking	\$0	\$22,792	\$64,885	\$69,123	N/A	203%	7%
11480 Vocational Education; Industrial Education A	\$0	\$0	\$157	\$0	N/A	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$9,311	\$33,906	\$0	\$0	-100%	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$303,932	\$279,750	\$327,523	\$275,309	-9%	-2%	-16%
12220 Mental Disabilities; Moderate Mental Disabilities	\$53,552	\$72,506	\$109,017	\$108,217	102%	49%	-1%
12230 Mental Disabilities; Severe Mental Disabilities	\$154,194	\$88,277	\$111,162	\$133,122	-14%	51%	20%
12330 Physical Impairment; Visual Impairment	\$33,592	\$38,436	\$42,622	\$57,723	72%	50%	35%
12340 Physical Impairment; Hearing Impairment	\$36,613	\$22,886	\$62,883	\$59,803	63%	161%	-5%
12350 Physical Impairment; Homebound	\$12,229	\$9,724	\$6,940	\$938	-92%	-90%	-86%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$292,218	\$384,513	\$282,616	\$375,539	29%	-2%	33%
12510 Culturally Different; Communication Disorders	\$148,923	\$415,130	\$29,617	\$89,785	-40%	-78%	203%
12610 Learning Disability	\$563,118	\$752,955	\$675,638	\$725,584	29%	-4%	7%
12710 Equal Opportunity At Risk	\$49,476	\$54,496	\$59,979	\$63,961	29%	17%	7%
12810 Special Education Preschool	\$232,245	\$130,620	\$105,706	\$222,120	-4%	70%	110%
12900 Other Special Programs	\$0	\$0	-\$522	\$0	N/A	N/A	N/A
14100 Summer School Programs; Elementary	\$2,246	\$8,201	\$0	\$844	-62%	-90%	N/A
14200 Summer School Programs; Middle/Junior High School	\$4,947	\$7,404	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$30,261	\$31,966	\$28,158	\$34,845	15%	9%	24%
16100 Remediation Testing	\$69,272	\$63,854	\$36,491	\$33,494	-52%	-48%	-8%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$229,139	\$137,481	\$130,143	\$104,578	-54%	-24%	-20%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$459,585	\$365,795	\$516,039	\$332,488	-28%	-9%	-36%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$5,432	\$0	\$0	N/A	-100%	N/A
18000 Payments to Governmental Units Outside State	\$0	\$0	\$124,733	\$191,533	N/A	N/A	54%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$263	\$600	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$129,942	\$165,423	\$142,108	\$158,002	22%	-4%	11%
22230 Library/Media Services; Audiovisual	\$2,368	\$584	\$1,486	\$1,695	-28%	190%	14%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$239,529	\$332,327	\$508,305	\$581,752	143%	75%	14%
22360 Instruction, Related Technology; Network Support	\$17,965	\$0	\$143	\$0	-100%	N/A	-100%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$1,247	\$557	N/A	N/A	-55%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$119,967	\$27,970	\$308,596	\$19,636	-84%	-30%	-94%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$77,713	\$82,280	\$121,445	\$120,439	55%	46%	-1%
26497 2007 Account Code - Teachers Retirement Fund	\$800,568	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,621,497	\$9,570,865	\$9,772,542	\$9,944,797	15%	4%	2%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$122,238	\$151,470	\$181,923	\$153,656	26%	1%	-16%
21320 Health Services; Medical Services	\$2,518	\$2,373	\$3,922	\$4,489	78%	89%	14%
21340 Health Services; Nurse Services	\$105,720	\$130,025	\$134,682	\$140,811	33%	8%	5%
21390 Health Services; Other Health Services	\$92,509	\$35,163	\$0	\$1,005	-99%	-97%	N/A
21420 Psychological Testing	\$196,378	\$181,718	\$221,582	\$260,739	33%	43%	18%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$24,920	\$253,890	\$278,507	N/A	> 500%	10%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$656	\$0	\$0	N/A	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$63,132	\$71,242	\$91,087	N/A	44%	28%

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21720 Physical Therapy Services; Physical Therapy Services	\$0	\$38,226	\$28,295	\$40,277	N/A	5%	42%
21810 Special Education Administration; Service Area Direction	\$360,981	\$409,489	\$444,141	\$625,054	73%	53%	41%
21890 Special Education Administration; Other Special Education Administration	\$351	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$635,323	\$826,364	\$908,035	\$955,553	50%	16%	5%
24900 Other Support Services, School Administration	\$80,148	\$94,271	\$86,131	\$81,897	2%	-13%	-5%
Student Instructional Support Total	\$1,596,166	\$1,957,808	\$2,333,843	\$2,633,075	65%	34%	13%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$29,675	\$42,786	\$50,456	\$52,488	77%	23%	4%
23150 Board of Education; Legal Services	\$16,333	\$34,852	\$17,717	\$16,503	1%	-53%	-7%
23160 Board of Education; Promotion Expenses	\$4,910	\$2,929	\$3,096	\$1,514	-69%	-48%	-51%
23210 Executive Administration; Office of The Superintendent	\$294,723	\$466,100	\$461,272	\$445,575	51%	-4%	-3%
25191 Other Fiscal Services; Refund of Revenue	\$17,737	\$1,089	\$2,517	\$2,066	-88%	90%	-18%
25192 Other Fiscal Services; Petty Cash	\$351	\$629	\$75	\$62	-82%	-90%	-17%
25193 Other Fiscal Services; Printed Forms	\$4,579	\$11,865	\$13,356	\$12,470	172%	5%	-7%
25850 Administrative Technology Services; Network Support	\$0	\$12,917	\$54,733	\$63,364	N/A	391%	16%
25910 Judgments	\$0	\$16,000	\$0	\$0	N/A	-100%	N/A
25940 Settlements	\$0	\$2,500	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$159,956	\$148,859	\$135,006	\$139,305	-13%	-6%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$904,044	\$1,279,354	\$1,271,080	\$1,241,498	37%	-3%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,431	\$58,352	\$16,699	\$60,605	> 500%	4%	263%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$60,005	\$23,727	\$42,080	\$19,494	-68%	-18%	-54%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$356	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,133	\$924	\$310	\$0	-100%	-100%	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$50	\$0	\$77	\$77	54%	N/A	0%
26700 Operation and Maintenance of Plant Services; Insurance	\$186,166	\$84,655	\$108,043	\$167,406	-10%	98%	55%
27010 Student Transportation; Service Area Direction	\$28,888	\$44,814	\$55,395	\$56,852	97%	27%	3%
27100 Student Transportation; Vehicle Operation	\$96,608	\$234,108	\$425,658	\$473,129	390%	102%	11%
27200 Student Transportation; Monitoring Services	\$15,462	\$32,145	\$29,884	\$36,612	137%	14%	23%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$85,656	\$94,418	\$149,452	\$193,847	126%	105%	30%
27400 Student Transportation; Purchase of School Buses	\$52,068	\$55,538	\$162,486	\$144,872	178%	161%	-11%
27500 Student Transportation; Insurance on Buses	\$5,880	\$9,966	\$19,134	\$21,204	261%	113%	11%
27700 Student Transportation; Contracted Transportation Services	\$375,962	\$295,335	\$20,404	\$0	-100%	-100%	-100%
27910 Student Transportation; Bus Driver Training	\$0	\$595	\$968	\$381	N/A	-36%	-61%
31200 Food Services Operations; Food Preparation and Dispensing	\$556,565	\$778,449	\$805,064	\$807,921	45%	4%	0%
31900 Other Food Services	\$0	\$950	\$86	\$7	N/A	-99%	-92%
Overhead and Operational Total	\$2,904,536	\$3,733,855	\$3,845,047	\$3,957,251	36%	6%	3%
Nonoperational							
33200 Community Recreation	\$0	\$0	\$200	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$114,488	\$120,667	\$153,203	\$145,444	27%	21%	-5%
33930 Latch Key Kid Program	\$4,000	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$958	\$313	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,100	\$11,195	-\$98,781	-\$225	-120%	-102%	N/A
45100 Building Acquisition, Construction and Improvements	\$141,160	\$519,783	\$757,750	\$155,798	10%	-70%	-79%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$46,880	\$0	\$0	N/A	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$88,053	\$64,650	\$60,056	\$67,143	-24%	4%	12%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$184,563	\$191,314	\$71,792	\$197,506	7%	3%	175%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$14,170	\$41,037	\$500	N/A	-96%	-99%
51100 Debt Services; Principal on Debt; Bonds	\$65,345	\$135,182	\$132,218	\$134,015	105%	-1%	1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$167,339	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$2,549	\$16,511	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,732,138	\$1,886,093	\$1,986,479	\$2,135,083	23%	13%	7%
60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$2,334,854	\$3,174,095	\$3,103,955	\$2,835,263	21%	-11%	-9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$178,526	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$680,049	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$27,282	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,573,925	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$6,946	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$23,914	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,490,641	\$0	\$0	\$0	N/A	N/A	N/A