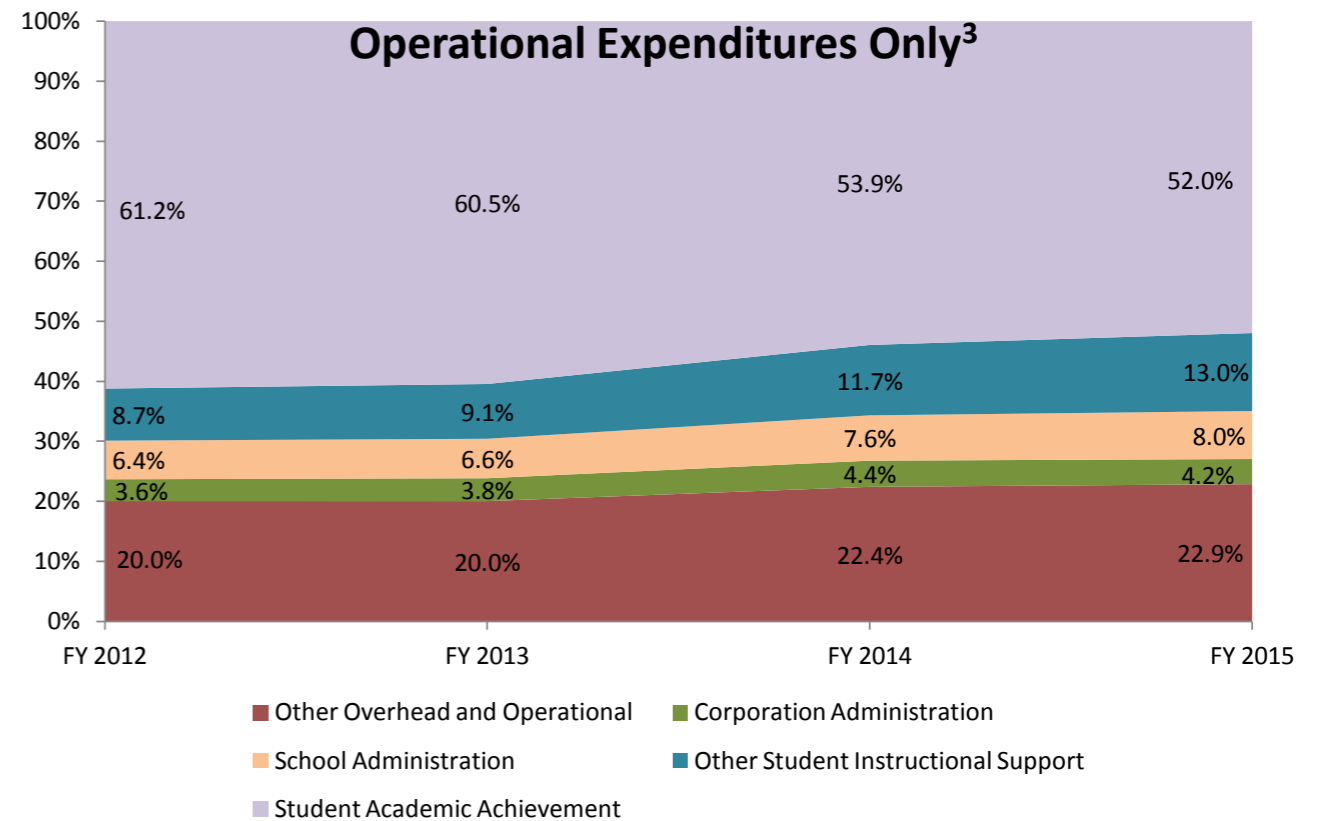
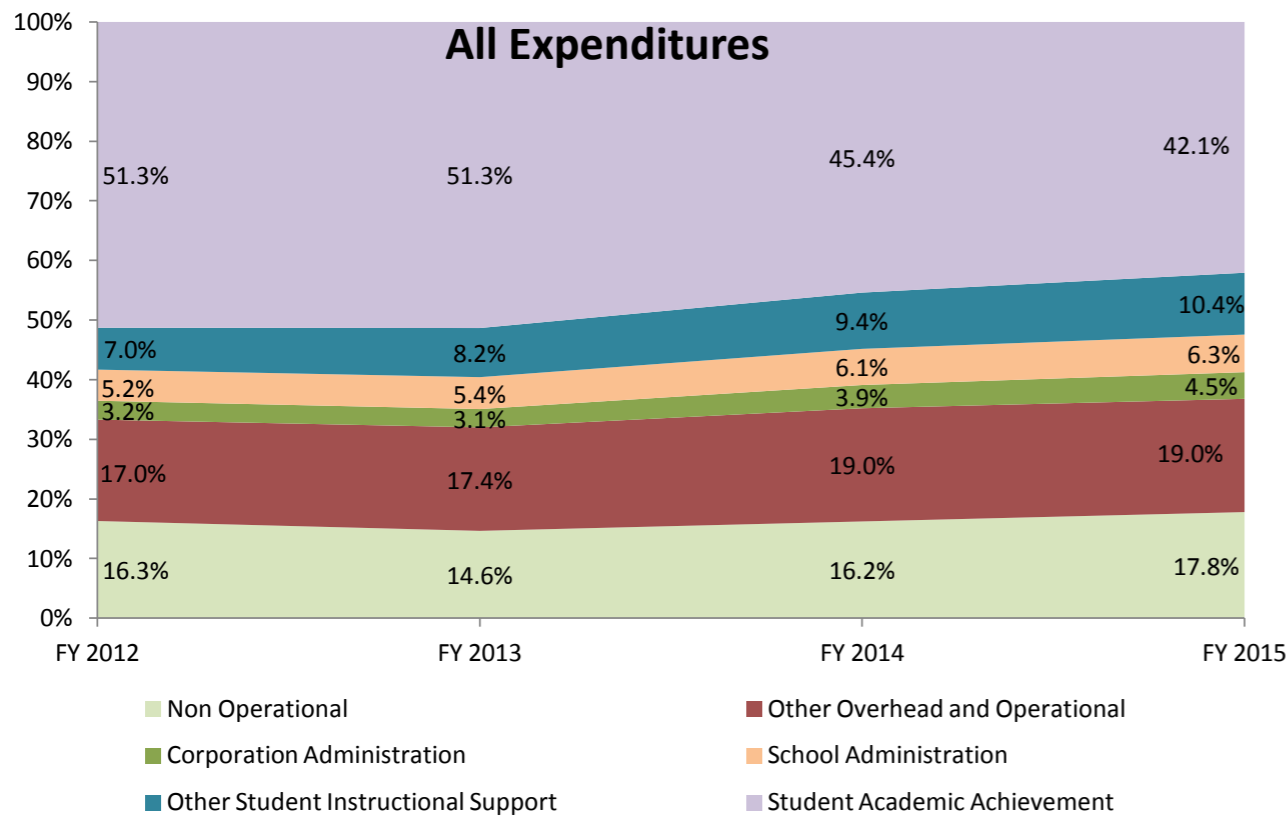


School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,288,059	57.3%	\$9,570,865	51.9%	\$9,772,542	51.3%	\$9,944,797	51.3%	\$8,333,484	45.4%	\$7,653,365	42.1%
Student Instructional Support	\$1,983,299	11.1%	\$1,957,808	10.6%	\$2,333,843	12.2%	\$2,633,075	13.6%	\$2,845,800	15.5%	\$3,034,320	16.7%
Total	\$12,271,358	68.4%	\$11,528,673	62.5%	\$12,106,385	63.5%	\$12,577,872	64.9%	\$11,179,283	60.9%	\$10,687,685	58.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,308,928	18.4%	\$3,733,855	20.3%	\$3,845,047	20.2%	\$3,957,251	20.4%	\$4,201,252	22.9%	\$4,270,143	23.5%
Non Operational	\$2,367,408	13.2%	\$3,174,095	17.2%	\$3,103,955	16.3%	\$2,835,263	14.6%	\$2,977,106	16.2%	\$3,236,595	17.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,676,336	31.6%	\$6,907,950	37.5%	\$6,949,002	36.5%	\$6,792,515	35.1%	\$7,178,358	39.1%	\$7,506,738	41.3%

Grand Total	\$17,947,694	\$18,436,623	\$19,055,387	\$19,370,387	\$18,357,642	\$18,194,423
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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.

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$5,181	\$170,637	\$206,724	\$294,752	5588.9%	72.7%	42.6%
11100	Regular Programs	Elementary	\$2,247,692	\$2,888,498	\$2,507,435	\$2,411,338	7.3%	-16.5%	-3.8%
11200	Regular Programs	Middle/Junior High	\$1,000,937	\$1,166,548	\$1,161,857	\$1,111,528	11.0%	-4.7%	-4.3%
11300	Regular Programs	High School	\$1,294,519	\$1,785,219	\$1,851,133	\$1,749,247	35.1%	-2.0%	-5.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$55,080	\$66,486	NA	NA	20.7%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$24,657	\$69,376	\$76,088	NA	208.6%	9.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$22,792	\$70,141	\$74,061	NA	224.9%	5.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$91	\$580	NA	NA	538.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,311	\$33,906	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$3,953	\$14,706	NA	NA	272.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$303,932	\$279,750	\$81,756	\$149,074	-51.0%	-46.7%	82.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$53,552	\$72,506	\$21	\$0	NA	NA	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$154,194	\$88,277	\$63,841	\$69,491	-54.9%	-21.3%	8.8%
12330	Special Programs	Physical Impairment - Visual Impairment	\$33,592	\$38,436	\$68,286	\$60,850	81.1%	58.3%	-10.9%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$36,613	\$22,886	\$9,311	\$50,120	36.9%	119.0%	438.3%
12350	Special Programs	Physical Impairment - Homebound	\$12,229	\$9,724	\$4,741	\$2,979	-75.6%	-69.4%	-37.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$292,218	\$384,513	\$13,245	\$46,723	-84.0%	-87.8%	252.8%
12510	Special Programs	Culturally Different - Communication Disorders	\$148,923	\$415,130	\$92,345	\$59,168	-60.3%	-85.7%	-35.9%
12610	Special Programs	Learning Disability	\$563,118	\$752,955	\$529,452	\$112,475	-80.0%	-85.1%	-78.8%
12710	Special Programs	Equal Opportunity At Risk	\$49,476	\$54,496	\$64,589	\$68,407	38.3%	25.5%	5.9%
12810	Special Programs	Special Education Preschool	\$232,245	\$130,620	\$216,881	\$173,767	-25.2%	33.0%	-19.9%
14100	Summer School Programs	Elementary	\$2,246	\$8,201	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$4,947	\$7,404	\$2,012	\$5,118	3.4%	-30.9%	154.3%
14300	Summer School Programs	High School	\$30,261	\$31,966	\$12,075	\$18,760	-38.0%	-41.3%	55.4%
16100	Remediation	Remediation Testing	\$69,272	\$63,854	\$12,750	\$13,407	-80.6%	-79.0%	5.2%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$229,139	\$137,481	\$153,763	\$261,255	14.0%	90.0%	69.9%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$459,585	\$365,795	\$57,833	\$0	NA	NA	NA
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$5,432	\$0	\$0	NA	NA	NA
18000	Category not Specified	Payments to Gov. Units Outside State	\$0	\$0	\$112,279	\$152,721	NA	NA	36.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$263	\$600	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$129,942	\$165,423	\$121,701	\$108,018	-16.9%	-34.7%	-11.2%
22230	Instruction	Library/Media Services - Audiovisual	\$2,368	\$584	\$2,607	\$1,420	-40.0%	143.0%	-45.5%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$239,529	\$332,327	\$507,053	\$343,834	43.5%	3.5%	-32.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$17,965	\$0	\$0	\$0	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$244	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$119,967	\$27,970	\$163,533	\$56,120	-53.2%	100.6%	-65.7%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$77,713	\$82,280	\$117,376	\$100,871	29.8%	22.6%	-14.1%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$800,568	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$8,621,497	\$9,570,865	\$8,333,484	\$7,653,365	-11.2%	-20.0%	-8.2%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$122,238	\$151,470	\$170,897	\$181,166	48.2%	19.6%	6.0%
21320	Students	Health Services - Medical Services	\$2,518	\$2,373	\$3,861	\$5,152	104.6%	117.1%	33.4%
21340	Students	Health Services - Nurse Services	\$105,720	\$130,025	\$139,774	\$136,790	29.4%	5.2%	-2.1%
21390	Students	Health Services - Other Health Services	\$92,509	\$35,163	\$2,075	\$0	NA	NA	NA
21420	Students	Psychological Services - Psychological Testing	\$196,378	\$181,718	\$306,173	\$336,926	71.6%	85.4%	10.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$24,920	\$422,039	\$501,661	NA	1913.1%	18.9%
21610	Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$656	\$0	\$0	NA	NA	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$63,132	\$99,629	\$94,135	NA	49.1%	-5.5%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$38,226	\$41,078	\$42,496	NA	11.2%	3.5%
21810	Students	Special Ed. Administration - Service Area Direction	\$360,981	\$409,489	\$546,588	\$589,265	63.2%	43.9%	7.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$351	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$635,323	\$826,364	\$1,015,060	\$1,044,284	64.4%	26.4%	2.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
24900	School Administration	Other Support Services - School Admin.	\$80,148	\$94,271	\$98,626	\$102,445	27.8%	8.7%	3.9%
Student Instructional Support Total			\$1,596,166	\$1,957,808	\$2,845,800	\$3,034,320	90.1%	55.0%	6.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$29,675	\$42,786	\$59,808	\$65,590	121.0%	53.3%	9.7%
23150	General Administration	Board of Education - Legal Services	\$16,333	\$34,852	\$10,352	\$11,696	-28.4%	-66.4%	13.0%
23160	General Administration	Board of Education - Promotion Expenses	\$4,910	\$2,929	\$11,100	\$3,360	-31.6%	14.7%	-69.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$294,723	\$466,100	\$516,799	\$424,844	44.2%	-8.9%	-17.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$17,737	\$1,089	\$2,118	\$2,426	-86.3%	122.9%	14.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$351	\$629	\$83	\$300	-14.6%	-52.4%	259.7%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$4,579	\$11,865	\$9,793	\$10,101	120.6%	-14.9%	3.1%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$35,549	\$213,401	NA	NA	500.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$12,917	\$69,645	\$81,981	NA	534.7%	17.7%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$16,000	\$0	\$0	NA	NA	NA
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$2,500	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$159,956	\$148,859	\$113,727	\$81,227	-49.2%	-45.4%	-28.6%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$904,044	\$1,279,354	\$1,368,559	\$1,417,876	56.8%	10.8%	3.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$6,431	\$58,352	\$60,199	\$50,208	680.7%	-14.0%	-16.6%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$60,005	\$23,727	\$21,680	\$37,900	-36.8%	59.7%	74.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$356	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$2,133	\$924	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$50	\$0	\$77	\$77	54.0%	NA	0.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$186,166	\$84,655	\$97,512	\$82,465	-55.7%	-2.6%	-15.4%
27010	Student Transportation	Service Area Direction	\$28,888	\$44,814	\$57,043	\$57,776	100.0%	28.9%	1.3%
27100	Student Transportation	Vehicle Operation	\$96,608	\$234,108	\$521,921	\$533,503	452.2%	127.9%	2.2%
27200	Student Transportation	Monitoring Services	\$15,462	\$32,145	\$43,873	\$41,026	165.3%	27.6%	-6.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$85,656	\$94,418	\$215,177	\$170,403	98.9%	80.5%	-20.8%
27400	Student Transportation	Purchase of School Buses	\$52,068	\$55,538	\$161,476	\$162,378	211.9%	192.4%	0.6%
27500	Student Transportation	Insurance on Buses	\$5,880	\$9,966	\$15,178	\$5,712	-2.9%	-42.7%	-62.4%
27700	Student Transportation	Contracted Transportation Services	\$375,962	\$295,335	\$0	\$0	NA	NA	NA
27910	Student Transportation	Bus Driver Training	\$0	\$595	\$367	\$646	NA	8.5%	75.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$556,565	\$778,449	\$809,216	\$815,248	46.5%	4.7%	0.7%
31900	Food Services Operations	Other Food Services	\$0	\$950	\$0	\$0	NA	NA	NA
Overhead and Operational Total			\$2,904,536	\$3,733,855	\$4,201,252	\$4,270,143	47.0%	14.4%	1.6%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$114,488	\$120,667	\$143,876	\$132,454	15.7%	9.8%	-7.9%
33600	Category not Specified	Nonpublic School Pupil Services	\$0	\$0	\$21,687	\$27,185	NA	NA	25.4%
33930	Other Community Services	Latch Key Kid Program	\$4,000	\$0	\$0	\$0	NA	NA	NA
33990	Other Community Services	Other	\$958	\$313	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$1,100	\$11,195	\$5,009	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$141,160	\$519,783	\$432,065	\$614,647	335.4%	18.3%	42.3%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$46,880	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$88,053	\$64,650	\$72,932	\$48,636	-44.8%	-24.8%	-33.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$184,563	\$191,314	\$132,833	\$145,894	-21.0%	-23.7%	9.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$14,170	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$65,345	\$135,182	\$98,818	\$132,084	102.1%	-2.3%	33.7%
51400	Principal on Debt	School Bus Loans	\$0	\$167,339	\$0	\$0	NA	NA	NA
52200	Interest on Debt	Temporary Loans	\$2,549	\$16,511	\$2,610	\$2,626	3.0%	-84.1%	0.6%
53100	Lease Rental	Buildings-Principal	\$1,732,138	\$1,886,093	\$1,793,199	\$2,028,942	17.1%	7.6%	13.1%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$274,078	\$104,128	NA	NA	-62.0%
60700	Category not Specified	Scholarships	\$500	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Non Operational Total	\$2,334,854	\$3,174,095	\$2,977,106	\$3,236,595	38.6%	2.0%	8.7%	
Prorated by Fund								
26491 NA	PERF - Academic Achievement	\$103,881	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Instructional Support	\$24,306	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$48,080	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Non Operational	\$2,259	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$470,052	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$110,618	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$90,691	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Non Operational	\$8,687	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Academic Achievement	\$19,756	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Instructional Support	\$3,889	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Overhead and Operational	\$3,152	\$0	\$0	\$0	NA	NA	NA
26493 NA	Workman's Compensation - Non Operational	\$485	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$1,050,720	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$243,109	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$259,431	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$20,665	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$4,970	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$988	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$864	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$123	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$17,181	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$4,223	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$2,174	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$335	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$2,490,641	\$0	\$0	\$0	NA	NA	NA