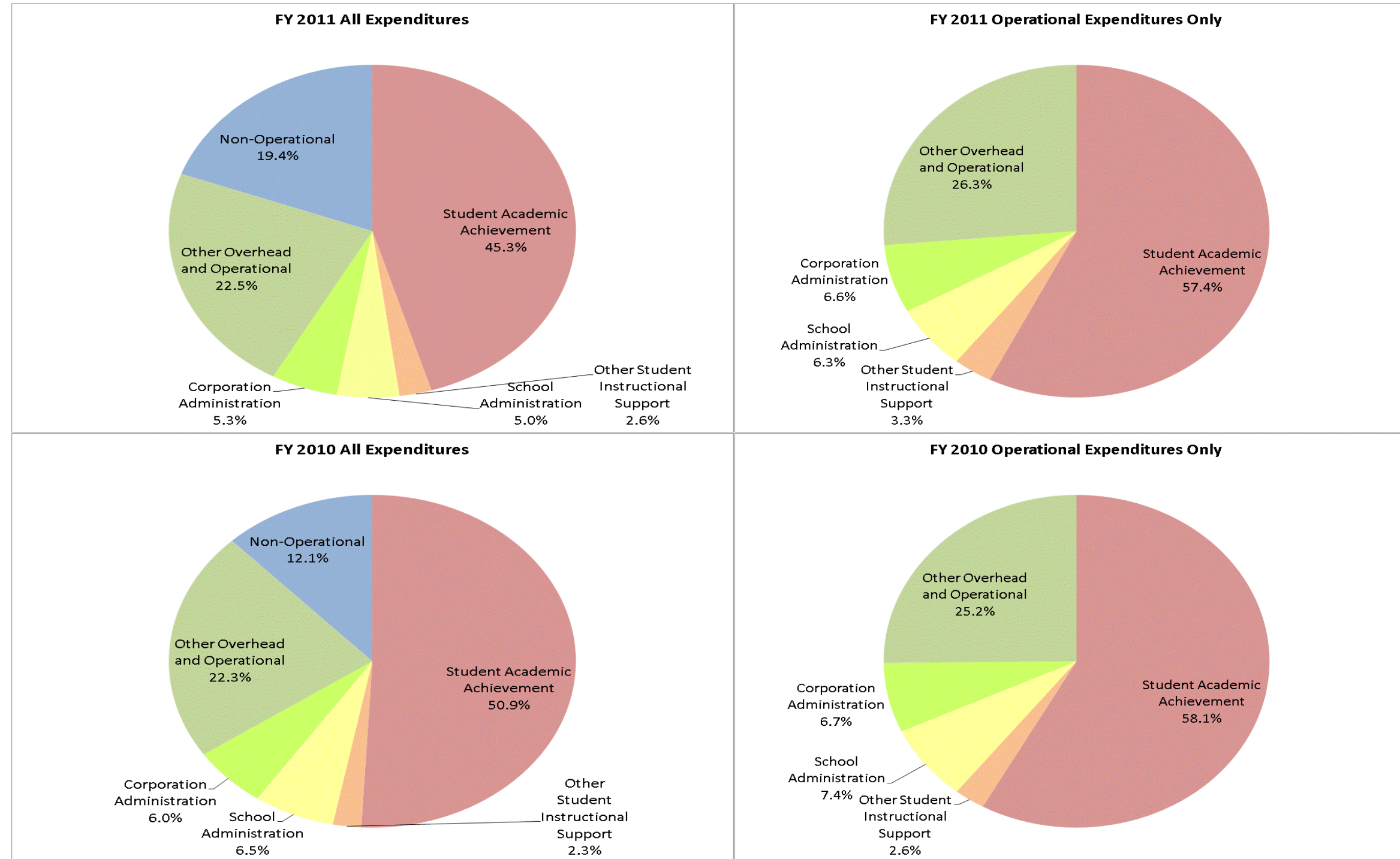


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Union-North United School Corp (7215)**

Union-North United School Corp (7215)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$5,219,233	53.9%	\$5,995,979	56.8%	\$6,323,101	50.9%	\$5,459,301	45.3%
Student Instructional Support	\$795,653	8.2%	\$865,313	8.2%	\$1,082,288	8.7%	\$906,484	7.5%
Overhead and Operational	\$2,150,976	22.2%	\$2,573,014	24.4%	\$3,515,964	28.3%	\$3,345,937	27.8%
Nonoperational	\$1,510,727	15.6%	\$1,114,880	10.6%	\$1,507,521	12.1%	\$2,339,162	19.4%
<b>Grand Total</b>	<b>\$9,676,589</b>		<b>\$10,549,186</b>		<b>\$12,428,874</b>		<b>\$12,050,884</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.2%	65.0%	59.6%	52.8%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Union-North United School Corp (7215)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten			\$333,487	\$247,276			-26%
	11100 Regular Programs; Elementary	\$1,908,401	\$1,806,970	\$2,239,002	\$2,049,957	7%	13%	-8%
	11200 Regular Programs; Middle/Junior High	\$546,540	\$707,223	\$1,162,547	\$1,047,366	92%	48%	-10%
	11300 Regular Programs; High School	\$1,064,663	\$1,005,962	\$1,364,697	\$906,289	-15%	-10%	-34%
	11350 Regular Programs; High School; Academic Honors Diploma			\$3,327	\$14,569			338%
	11420 Vocational Education; Agriculture B	\$54,664	\$50,167	\$39,027	\$33,576	-39%	-33%	-14%
	11450 Vocational Education; Consumer and Homemaking	\$60,106	\$123,776	\$46,584	\$49,094	-18%	-60%	5%
	11590 Other Vocational Education Programs	\$2,637	\$16,001	\$5,457		-100%	-100%	-100%
	11610 Regular Programs; Alternative Education Programs; Elementary		\$13,120				-100%	
	12110 Gifted And Talented; Gifted and Talented	\$10,343	\$4,741			-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$3,593	\$2,318	\$1,596	\$1,026	-71%	-56%	-36%
	12350 Physical Impairment; Homebound	\$257	\$4,638	\$3,033		-100%	-100%	-100%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$506	\$948	\$1,195	\$100	-80%	-89%	-92%
	12520 Culturally Different; Compensatory	\$4,688				-100%		
	12610 Learning Disability	\$3,971	\$4,950	\$4,264	\$4,340	9%	-12%	2%
	12710 Equal Opportunity At Risk	\$28,218	\$921			-100%	-100%	
	12810 Special Education Preschool	\$7,831	\$38,193	\$16,450		-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$4,228				-100%		
	14200 Summer School Programs; Middle/Junior High School	\$1,124				-100%		
	14300 Summer School Programs; High School	\$20,145	\$11,027	\$11,596		-100%	-100%	-100%
	15100 Enrichment Programs; Non-Credit	\$10,664				-100%		
	16100 Remediation Testing	\$74,094	\$53,739	\$113,909	\$57,763	-22%	7%	-49%
	16200 Preventive Remediation	\$1,770	\$2,476	\$4,936	\$4,901	177%	98%	-1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,824	\$9,130	\$22,679	\$30,589	> 500%	235%	35%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$8,151	\$14,419	\$12,339	\$1,000	-88%	-93%	-92%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$492,403	\$576,608	\$508,612	\$616,984	25%	7%	21%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other		\$3,512	\$16,532	\$30,315		> 500%	83%
	22110 Improvement of Instruction; Service Area Direction		\$5,051	\$61,072	\$17,922		255%	-71%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,362	\$5,756	\$5,549	\$5,942	-43%	3%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$26,311	\$20,143	\$4,430	\$13,132	-50%	-35%	196%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$21,968	\$13,990			-100%	-100%	
	22220 Library/Media Services; School Library	\$85,491	\$75,290	\$132,287	\$124,532	46%	65%	-6%
	22230 Library/Media Services; Audiovisual	\$21,320	\$18,070	\$21,429	\$7,397	-65%	-59%	-65%
	22250 Library/Media Services; Computer Assisted Instruction Services			\$20,491	\$8,714			-57%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$3,295			\$24,305	> 500%		
	22360 Instruction, Related Technology; Network Support		\$231,996				-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$21,377	\$34,459	\$75,260	\$127,774	498%	271%	70%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$28,551	\$42,838	\$91,318	\$8,947	-69%	-79%	-90%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks				\$25,491			
	26497 2007 Account Code - Teachers Retirement Fund	\$165,901	\$230,765					
<b>Student Academic Achievement Total</b>		<b>\$4,697,396</b>	<b>\$5,129,195</b>	<b>\$6,323,101</b>	<b>\$5,459,301</b>	<b>16%</b>	<b>6%</b>	<b>-14%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction		\$3,315				-100%	
	21210 Guidance Services; Service Area Direction	\$1,644				-100%		
	21220 Guidance Services; Counseling Services	\$76,846	\$119,443	\$214,040	\$222,258	189%	86%	4%
	21230 Guidance Services; Appraisal Services	\$13,870	\$4,107		\$622	-96%	-85%	
	21240 Guidance Services; Information Services	\$10,787	\$7,545	\$1,168	\$10,674	-1%	41%	> 500%
	21250 Guidance Services; Records Maintenance	\$8,389	\$8,780	\$1,467	\$9,728	16%	11%	> 500%
	21320 Health Services; Medical Services	\$55				-100%		
	21340 Health Services; Nurse Services	\$28,016	\$26,291	\$63,069	\$61,752	120%	135%	-2%
	21390 Health Services; Other Health Services		\$1,950		\$3,480		78%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$698	\$134	\$3	\$604	-14%	352%	> 500%
	21910 Other Support Services, Students; Service Area Direction		\$319				-100%	
	24100 Office of The Principal	\$370,042	\$417,328	\$645,490	\$502,012	36%	20%	-22%
	24900 Other Support Services, School Administration	\$193,310	\$131,153	\$157,050	\$95,354	-51%	-27%	-39%
<b>Student Instructional Support Total</b>		<b>\$703,659</b>	<b>\$720,364</b>	<b>\$1,082,288</b>	<b>\$906,484</b>	<b>29%</b>	<b>26%</b>	<b>-16%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Union-North United School Corp (7215)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$26,969	\$37,478	\$37,978	\$30,767	14%	-18%	-19%
	23150 Board of Education; Legal Services	\$2,796	\$24,807	\$7,563	\$25,690	> 500%	4%	240%
	23160 Board of Education; Promotion Expenses	\$1,214	\$2,669		\$1,750	44%	-34%	
	23190 Board of Education; Other Governing Body Services			\$51,249				-100%
	23210 Executive Administration; Office of The Superintendent	\$171,836	\$171,375	\$337,776	\$201,267	17%	17%	-40%
	23220 Executive Administration; Community Relations			\$144	\$700			386%
	23230 Executive Administration; Staff Relations and Negotiations				\$500			
	25150 Fiscal Services; Payroll Services	\$24,586	\$28,049	\$51,251	\$60,307	145%	115%	18%
	25160 Fiscal Services; Financial Accounting	\$26,052	\$30,455	\$61,037	\$71,479	174%	135%	17%
	25191 Other Fiscal Services; Refund of Revenue	\$2,114	\$864	\$38,609	\$62,067	> 500%	> 500%	61%
	25193 Other Fiscal Services; Printed Forms	\$2,557	\$1,635	\$1,395	\$6,694	162%	309%	380%
	25196 Other Fiscal Services; Cash Change	\$410	\$706	\$500	\$450	10%	-36%	-10%
	25199 Other Fiscal Services; Other	\$756	\$48			-100%	-100%	-100%
	25300 Printing, Publishing, and Duplicating Services	\$500	\$3,417	\$3,262		-100%	-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$22,466	\$520			-100%	-100%	
	25750 Personnel Services; Health Services	\$255	\$364		\$752	195%	107%	
	25790 Personnal Services; Other Professional Services			\$43,963	\$5,695			-87%
	25850 Administrative Technology Services; Network Support				\$6,576			
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$11,736	\$9,728			-17%
	25890 Other Technology Services			\$95,649	\$153,318			60%
	25920 Ditch Assessments	\$88	\$189	\$176	\$88	0%	-53%	-50%
	25990 Other Support Services, Central	\$5				-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$772,727	\$903,425	\$1,145,291	\$1,089,578	41%	21%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,499	\$8,545	\$18,455	\$24,196	-30%	183%	31%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$36,481	\$77,167	\$166,817	\$163,309	348%	112%	-2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$400	\$256					
	26499 2007 Account Code - Other	\$28,430	\$196					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,146	\$7,333	\$13,616	\$15,664	119%	114%	15%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,315				-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,732	\$53,973	\$72,298	\$22,346	-34%	-59%	-69%
	27010 Student Transportation; Service Area Direction	\$4,000		\$43,060	\$45,931	> 500%		7%
	27100 Student Transportation; Vehicle Operation	\$41,621	\$71,295	\$77,400	\$79,733	92%	12%	3%
	27200 Student Transportation; Monitoring Services		\$1,523	\$3,391	\$4,757		212%	40%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$50,812	\$73,448	\$116,026	\$135,923	168%	85%	17%
	27400 Student Transportation; Purchase of School Buses	\$42,133		\$34,844	\$40,404	-4%		16%
	27500 Student Transportation; Insurance on Buses	\$6,655	\$8,297	\$16	\$17,748	167%	114%	> 500%
	27600 Student Transportation; Insurance on Pupils	\$219	\$176		\$937	328%	432%	
	27700 Student Transportation; Contracted Transportation Services	\$389,288	\$465,392	\$529,496	\$544,174	40%	17%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$138,686	\$206,181	\$314,021	\$292,160	111%	42%	-7%
	31400 Food Services Operations; Food Purchases	\$160,871	\$203,702	\$238,946	\$231,250	44%	14%	-3%
<b>Overhead and Operational Total</b>		<b>\$2,031,616</b>	<b>\$2,383,485</b>	<b>\$3,515,964</b>	<b>\$3,345,937</b>	<b>65%</b>	<b>40%</b>	<b>-5%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$350	\$4,683	\$597	\$389	11%	-92%	-35%
	33200 Community Recreation	\$5,628	\$10,493	\$21,722	\$10,518	87%	0%	-52%
	33400 Athletic Coaches	\$126,875	\$142,157	\$140,955	\$135,478	7%	-5%	-4%
	33990 Other Community Services; Other	\$2,805	\$500			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$11,919	\$23,593		\$1,519	-87%	-94%	
	45100 Building Acquisition, Construction and Improvements	\$104,117	\$175,418	\$82,495	\$50,057	-52%	-71%	-39%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees				\$1,118,493			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$2,075	\$26,643	\$29,121		> 500%	9%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,779	\$11,287	\$11,436	\$12,906	20%	14%	13%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment				\$3,240			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,257	\$33,980	\$15,210	\$42,561	-80%	25%	180%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,812				-100%		
	51100 Debt Services; Principal on Debt; Bonds		\$263,167	\$988,000	\$658,028		150%	-33%
	52100 Debt Services; Interest on Debt; Bonds		\$411,259	\$171,160	\$225,194		-45%	32%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$4,272	\$49,304	\$51,657		> 500%	5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$880,584				-100%		
	54200 Common School Fund; Principal	\$125,054				-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$1,100				-100%		

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Union-North United School Corp (7215)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Nonoperational Total</b>		<b>\$1,492,280</b>	<b>\$1,082,884</b>	<b>\$1,507,521</b>	<b>\$2,339,162</b>	<b>57%</b>	<b>116%</b>	<b>55%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$67,348	\$112,805					
	26492 2007 Account Code - Social Security	\$388,346	\$413,694					
	26493 2007 Account Code - Workmen's Compensation	\$13,554	\$38,868					
	26494 2007 Account Code - Group Insurance	\$282,326	\$495,360					
	26496 2007 Account Code - Unemployment Compensation	\$64	\$1,638					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$170,894					
<b>Prorated By Fund Total</b>		<b>\$751,638</b>	<b>\$1,233,259</b>					