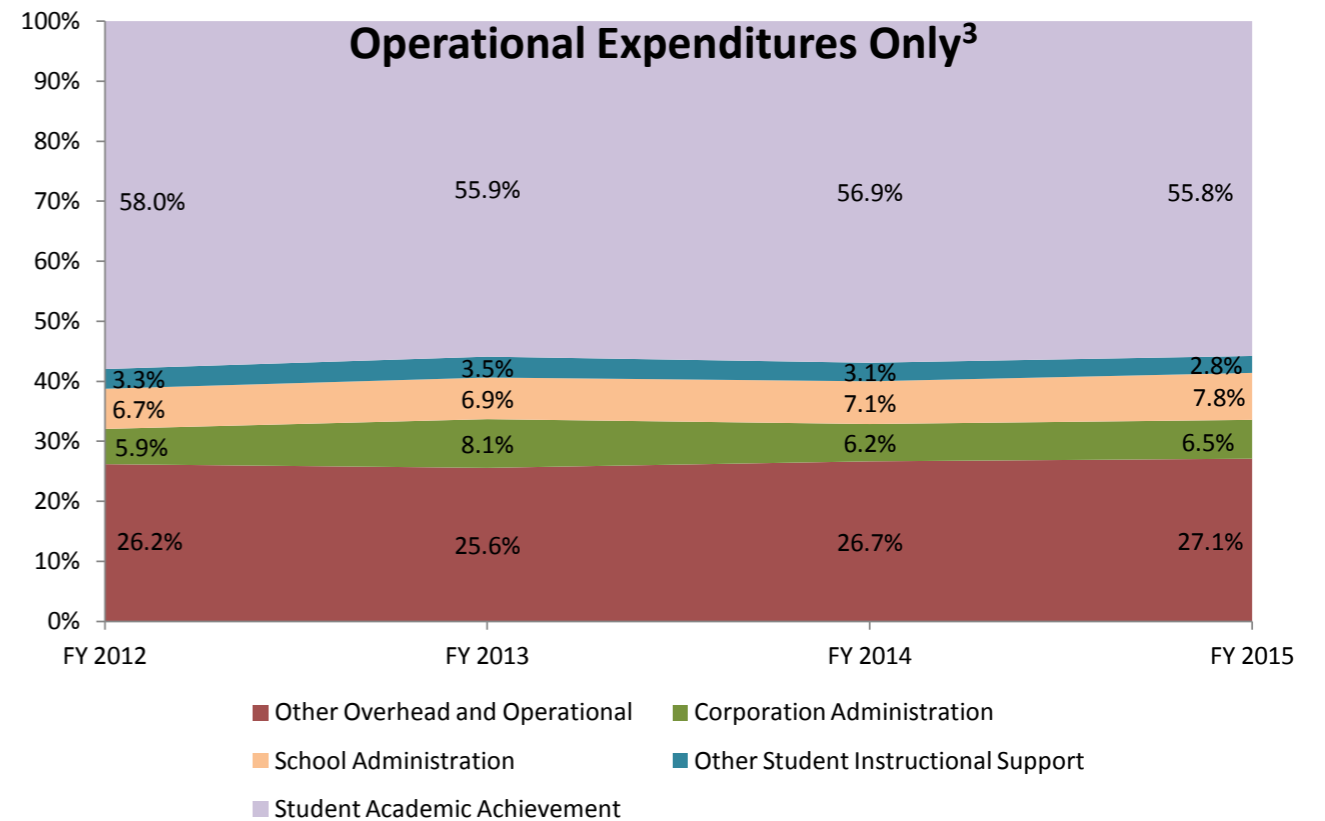
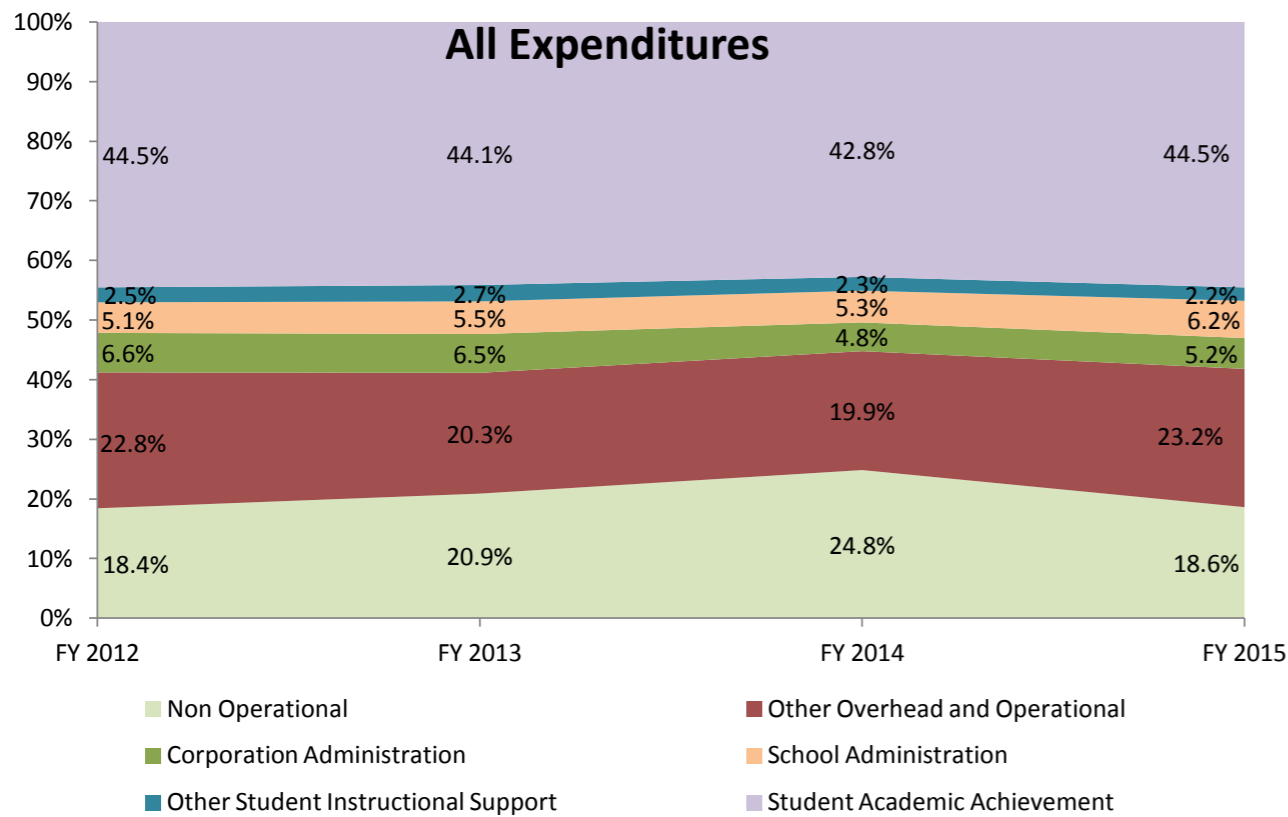


School Corporation Expenditures by Account
Biannual Financial Report Data
Union-North United School Corp (7215)

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	\$5,995,979	56.8%	\$6,290,911	47.6%	\$5,503,845	44.5%	\$5,428,996	44.1%	\$5,343,972	42.8%	\$5,151,681	44.5%
Student Instructional Support	\$865,313	8.2%	\$1,059,597	8.0%	\$944,357	7.6%	\$1,010,854	8.2%	\$954,018	7.6%	\$982,646	8.5%
Total	\$6,861,292	65.0%	\$7,350,509	55.6%	\$6,448,202	52.2%	\$6,439,850	52.3%	\$6,297,991	50.4%	\$6,134,327	53.0%

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	\$2,573,014	24.4%	\$3,214,946	24.3%	\$3,637,592	29.4%	\$3,293,406	26.8%	\$3,095,173	24.8%	\$3,281,749	28.4%
Non Operational	\$1,114,880	10.6%	\$2,662,473	20.1%	\$2,277,619	18.4%	\$2,569,268	20.9%	\$3,103,834	24.8%	\$2,153,746	18.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,687,894	35.0%	\$5,877,419	44.4%	\$5,915,211	47.8%	\$5,862,674	47.7%	\$6,199,008	49.6%	\$5,435,494	47.0%

Grand Total	\$10,549,186	\$13,227,928	\$12,363,413	\$12,302,524	\$12,496,998	\$11,569,822
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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-North United School Corp (7215)

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	\$0	\$314,705	\$214,157	\$216,417	NA	-31.2%	1.1%
11100 Regular Programs Elementary	\$1,806,970	\$2,122,542	\$1,832,408	\$1,731,424	-4.2%	-18.4%	-5.5%
11200 Regular Programs Middle/Junior High	\$707,223	\$1,007,789	\$863,104	\$810,372	14.6%	-19.6%	-6.1%
11300 Regular Programs High School	\$1,005,962	\$1,395,618	\$1,022,421	\$1,044,985	3.9%	-25.1%	2.2%
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$23,853	\$15,094	\$4,211	NA	-82.3%	-72.1%
11420 Regular Programs Vocational Education - Agriculture B	\$50,167	\$21,053	\$52,222	\$55,484	10.6%	163.5%	6.2%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$123,776	\$48,280	\$51,793	\$54,687	-55.8%	13.3%	5.6%
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$16,001	\$33,389	\$0	\$0	NA	NA	NA
11610 Regular Programs Alternative Education Programs - Elementary	\$13,120	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs Gifted and Talented - Gifted And Talented	\$4,741	\$0	\$0	\$0	NA	NA	NA
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$20,927	\$3,284	NA	NA	-84.3%
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$2,318	\$1,811	\$0	\$187	-91.9%	-89.6%	NA
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$1,965	\$5,769	NA	NA	193.6%
12350 Special Programs Physical Impairment - Homebound	\$4,638	\$3,434	\$0	\$0	NA	NA	NA
12410 Special Programs Emotional Disabilities - Full Time	\$948	\$1,200	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$4,950	\$4,847	\$1,260	\$610	-87.7%	-87.4%	-51.5%
12710 Special Programs Equal Opportunity At Risk	\$921	\$0	\$0	\$0	NA	NA	NA
12810 Special Programs Special Education Preschool	\$38,193	\$12,095	\$0	\$0	NA	NA	NA
12900 Special Programs Other Special Programs	\$0	\$0	\$4,851	\$199	NA	NA	-95.9%
14300 Summer School Programs High School	\$11,027	\$16,390	\$4,070	\$0	NA	NA	NA
16100 Remediation Remediation Testing	\$53,739	\$99,778	\$4,874	\$16,256	-69.8%	-83.7%	233.5%
16200 Remediation Preventive Remediation	\$2,476	\$6,325	\$1,984	\$2,170	-12.4%	-65.7%	9.3%
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$9,130	\$10,294	\$47,773	\$33,473	266.6%	225.2%	-29.9%
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$14,419	\$12,557	\$0	\$31,175	116.2%	148.3%	NA
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$576,608	\$768,955	\$897,133	\$890,781	54.5%	15.8%	-0.7%
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$3,512	\$30,194	\$29,685	\$0	NA	NA	NA
22110 Instruction Imp. of Instruction - Service Area Direction	\$5,051	\$52,424	\$0	\$8,978	77.8%	-82.9%	NA
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$5,756	\$704	\$0	\$0	NA	NA	NA
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$20,143	\$12,522	\$13,214	\$6,159	-69.4%	-50.8%	-53.4%
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$13,990	\$0	\$0	\$0	NA	NA	NA
22220 Instruction Library/Media Services - School Library	\$75,290	\$117,216	\$128,889	\$106,116	40.9%	-9.5%	-17.7%
22230 Instruction Library/Media Services - Audiovisual	\$18,070	\$20,232	\$704	\$262	-98.6%	-98.7%	-62.8%
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$45,926	\$0	\$0	NA	NA	NA
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$30,111	\$35,520	NA	NA	18.0%
22360 Instruction Instruc. Related Tech. - Network Support	\$231,996	\$66,674	\$0	\$0	NA	NA	NA
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$2,891	NA	NA	NA
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$34,459	\$9,380	\$43,936	\$9,782	-71.6%	4.3%	-77.7%
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$42,838	\$11,220	\$61,398	\$80,488	87.9%	617.4%	31.1%
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$19,504	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$230,765	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$5,129,195	\$6,290,911	\$5,343,972	\$5,151,681	0.4%	-18.1%	-3.6%
Student Instructional Support							
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$3,315	\$0	\$0	\$0	NA	NA	NA
21220 Students Guidance Services - Counseling Services	\$119,443	\$189,884	\$185,538	\$180,102	50.8%	-5.2%	-2.9%
21230 Students Guidance Services - Appraisal Services	\$4,107	\$5,709	\$36	\$54	-98.7%	-99.1%	50.0%
21240 Students Guidance Services - Information Services	\$7,545	\$7,295	\$33,693	\$11,089	47.0%	52.0%	-67.1%
21250 Students Guidance Services - Records Maintenance	\$8,780	\$6,698	\$372	\$529	-94.0%	-92.1%	42.1%
21340 Students Health Services - Nurse Services	\$26,291	\$58,393	\$69,048	\$68,007	158.7%	16.5%	-1.5%
21390 Students Health Services - Other Health Services	\$1,950	\$1,320	\$0	\$0	NA	NA	NA
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$134	\$186	\$47	\$82	-38.4%	-55.7%	75.2%
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$0	\$53	NA	NA	NA
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$0	\$224	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Union-North United School Corp (7215)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21910 Students	\$319	\$0	\$0	\$0	NA	NA	NA				
24100 School Administration	\$417,328	\$600,326	\$536,834	\$588,768	41.1%	-1.9%	9.7%				
24900 School Administration	\$131,153	\$189,787	\$128,450	\$133,738	2.0%	-29.5%	4.1%				
Student Instructional Support Total					\$720,364	\$1,059,597	\$954,018	\$982,646	36.4%	-7.3%	3.0%
Overhead and Operational											
23110 General Administration	\$37,478	\$36,834	\$23,184	\$23,330	-37.8%	-36.7%	0.6%				
23150 General Administration	\$24,807	\$21,241	\$17,490	\$22,152	-10.7%	4.3%	26.7%				
23160 General Administration	\$2,669	\$1,500	\$1,000	\$816	-69.4%	-45.6%	-18.4%				
23210 General Administration	\$171,375	\$260,399	\$185,325	\$192,887	12.6%	-25.9%	4.1%				
23220 General Administration	\$0	\$1,426	\$0	\$0	NA	NA	NA				
23290 General Administration	\$0	\$0	\$48,699	\$56,936	NA	NA	16.9%				
25140 Central Services	\$0	\$0	\$15,216	\$1,312	NA	NA	-91.4%				
25150 Central Services	\$28,049	\$60,021	\$36,864	\$66,505	137.1%	10.8%	80.4%				
25160 Central Services	\$30,455	\$68,579	\$65,542	\$69,745	129.0%	1.7%	6.4%				
25191 Central Services	\$864	\$1,020	\$509	\$295	-65.9%	-71.1%	-42.2%				
25193 Central Services	\$1,635	\$3,099	\$1,502	\$0	NA	NA	NA				
25196 Central Services	\$706	\$350	\$500	\$350	-50.4%	0.0%	-30.0%				
25199 Central Services	\$48	\$12	\$175	\$0	NA	NA	NA				
25300 Central Services	\$3,417	\$7,202	\$0	\$154	-95.5%	-97.9%	NA				
25400 Central Services	\$520	\$0	\$0	\$0	NA	NA	NA				
25750 Central Services	\$364	\$0	\$808	\$740	103.4%	NA	-8.4%				
25790 Central Services	\$0	\$11,991	\$37,075	\$35,720	NA	197.9%	-3.7%				
25850 Central Services	\$0	\$0	\$0	\$15,597	NA	NA	NA				
25860 Central Services	\$0	\$9,325	\$81,030	\$215	NA	-97.7%	-99.7%				
25890 Central Services	\$0	\$100,772	\$87,715	\$110,873	NA	10.0%	26.4%				
25920 Central Services	\$189	\$136	\$76	\$76	-59.6%	-43.9%	0.0%				
26200 Oper. & Maint. of Plant Serv.	\$903,425	\$1,090,790	\$948,538	\$993,395	10.0%	-8.9%	4.7%				
26300 Oper. & Maint. of Plant Serv.	\$8,545	\$6,567	\$6,503	\$10,433	22.1%	58.9%	60.4%				
26400 Oper. & Maint. of Plant Serv.	\$77,167	\$148,011	\$174,336	\$156,511	102.8%	5.7%	-10.2%				
26495 Category not Specified	\$256	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified	\$196	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv.	\$7,333	\$3,714	\$6,939	\$553	-92.5%	-85.1%	-92.0%				
26600 Oper. & Maint. of Plant Serv.	\$0	\$3,430	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv.	\$53,973	\$57,874	\$44,536	\$81,766	51.5%	41.3%	83.6%				
27010 Student Transportation	\$0	\$42,287	\$39,158	\$43,910	NA	3.8%	12.1%				
27100 Student Transportation	\$71,295	\$66,623	\$106,918	\$187,090	162.4%	180.8%	75.0%				
27200 Student Transportation	\$1,523	\$4,009	\$4,736	\$3,719	144.1%	-7.2%	-21.5%				
27300 Student Transportation	\$73,448	\$128,979	\$97,896	\$102,739	39.9%	-20.3%	4.9%				
27400 Student Transportation	\$0	\$55,398	\$0	\$157,008	NA	183.4%	NA				
27500 Student Transportation	\$8,297	\$6,034	\$5,000	\$600	-92.8%	-90.1%	-88.0%				
27600 Student Transportation	\$176	\$177	\$966	\$600	240.6%	239.1%	-37.9%				
27700 Student Transportation	\$465,392	\$492,666	\$522,241	\$387,921	-16.6%	-21.3%	-25.7%				
27900 Student Transportation	\$0	\$349	\$186	\$0	NA	NA	NA				
31200 Food Services Operations	\$206,181	\$280,077	\$290,936	\$313,015	51.8%	11.8%	7.6%				
31400 Food Services Operations	\$203,702	\$244,055	\$243,573	\$244,786	20.2%	0.3%	0.5%				
Overhead and Operational Total					\$2,383,485	\$3,214,946	\$3,095,173	\$3,281,749	37.7%	2.1%	6.0%
Non Operational											
33100 Community Service Operations	\$4,683	\$318	\$0	\$0	NA	NA	NA				
33200 Category not Specified	\$10,493	\$27,768	\$34,103	\$11,685	11.4%	-57.9%	-65.7%				
33300 Category not Specified	\$0	\$223	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Union-North United School Corp (7215)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
33400 Category not Specified Athletic Coaches	\$142,157	\$162,961	\$152,418	\$130,222	-8.4%	-20.1%	-14.6%
33990 Other Community Services Other	\$500	\$0	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$0	\$100,000	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$23,593	\$199,598	\$30,906	\$6,189	-73.8%	-96.9%	-80.0%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$175,418	\$836,734	\$0	\$0	NA	NA	NA
45300 Building Acq., Const. and Impr. Skilled Craft Employees	\$0	\$0	\$1,516,822	\$689,127	NA	NA	-54.6%
45400 Building Acq., Const. and Impr. Sports Facilities	\$2,075	\$35,567	\$399	\$8,630	315.9%	-75.7%	2065.5%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$11,287	\$18,114	\$0	\$0	NA	NA	NA
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$1,950	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$33,980	\$67,414	\$415	\$33,154	-2.4%	-50.8%	7889.8%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$10,057	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$263,167	\$175,875	\$1,230,000	\$1,115,000	323.7%	534.0%	-9.3%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$3,973	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$411,259	\$990,344	\$134,799	\$159,740	-61.2%	-83.9%	18.5%
52200 Interest on Debt Temporary Loans	\$4,272	\$35,551	\$0	\$0	NA	NA	NA
Non Operational Total	\$1,082,884	\$2,662,473	\$3,103,834	\$2,153,746	98.9%	-19.1%	-30.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$70,713	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$12,877	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$26,409	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,807	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$282,038	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$50,239	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$70,185	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$11,232	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$27,232	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,341	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$4,943	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,352	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$344,063	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$63,120	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$74,283	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$13,894	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,164	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$214	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$212	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$48	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$141,575	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$13,158	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$13,499	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,663	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,233,259	\$0	\$0	\$0	NA	NA	NA