

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union-North United School Corp (7215)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$186,141	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,301,335	\$1,806,970	\$1,774,265	\$1,991,353	53%	10%	12%
	11200 Regular Programs; Middle/Junior High	\$356,613	\$707,223	\$650,484	\$870,154	144%	23%	34%
	11300 Regular Programs; High School	\$814,129	\$1,005,962	\$1,085,085	\$1,240,564	52%	23%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$6,767	\$10,055	n/a	n/a	49%
	11420 Vocational Education; Agriculture B	\$25,668	\$50,167	\$34,871	\$48,678	90%	-3%	40%
	11450 Vocational Education; Consumer and Homemaking	\$45,876	\$123,776	\$91,685	\$118,643	159%	-4%	29%
	11590 Other Vocational Education Programs	\$0	\$16,001	\$15,796	\$5,076	n/a	-68%	-68%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$13,120	\$2,051	\$0	n/a	-100%	-100%
	12100 2007 Account Code - Gifted and Talented	\$12,179	\$4,741	\$0	\$0	-100%	-100%	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,939	\$2,318	\$2,188	\$1,975	2%	-15%	-10%
	12350 Physical Impairment; Homebound	\$0	\$4,638	\$5,802	\$3,976	n/a	-14%	-31%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$948	\$1,088	\$895	n/a	-6%	-18%
	12520 Culturally Different; Compensatory	\$27,429	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$2,635	\$4,950	\$4,254	\$2,690	2%	-46%	-37%
	12610 Learning Disability	\$0	\$0	\$0	\$291	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$7,642	\$921	\$561	\$0	-100%	-100%	-100%
	12810 Special Education Preschool	\$23,249	\$38,193	\$36,040	\$26,215	13%	-31%	-27%
	12900 Other Special Programs	\$1,688	\$0	\$0	\$0	-100%	n/a	n/a
	13300 Adult/Continuing Education Programs; Occupational Programs	\$120	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$7,392	\$0	\$728	\$1,485	-80%	n/a	104%
	14300 Summer School Programs; High School	\$23,233	\$11,027	\$9,935	\$12,070	-48%	9%	21%
	16100 Remediation Testing	\$28,713	\$53,739	\$49,249	\$60,854	112%	13%	24%
	16200 Preventive Remediation	\$19,570	\$2,476	\$500	\$250	-99%	-90%	-50%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$5,304	\$9,130	\$0	\$29,101	449%	219%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$9,089	\$14,419	\$21,676	\$11,972	32%	-17%	-45%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$461,898	\$576,608	\$466,117	\$792,368	72%	37%	70%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$3,512	\$0	\$12,991	n/a	270%	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$252	\$134	\$641	\$232	-8%	73%	-64%
	22220 Library/Media Services; School Library	\$94,396	\$75,290	\$87,094	\$95,364	1%	27%	9%
	22230 Library/Media Services; Audiovisual	\$7,920	\$18,070	\$18,551	\$18,803	137%	4%	1%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,853	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$269,359	\$417,328	\$474,468	\$471,943	75%	13%	-1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$43,148	\$34,459	\$46,634	\$57,015	32%	65%	22%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,151	\$42,838	\$32,792	\$41,228	> 500%	-4%	26%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$8,747	\$12,593	n/a	n/a	44%
	26497 2007 Account Code - Teachers Retirement Fund	\$178,337	\$230,765	\$233,654	\$117,368	-34%	-49%	-50%
Student Academic Achievement Total		\$3,776,116	\$5,269,721	\$5,161,723	\$6,242,345	65%	18%	21%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$1,502	\$3,315	\$0	\$0	-100%	-100%	n/a
	21220 Guidance Services; Counseling Services	\$57,039	\$119,443	\$126,475	\$167,699	194%	40%	33%
	21230 Guidance Services; Appraisal Services	\$4,543	\$4,107	\$10,750	\$7,618	68%	85%	-29%
	21240 Guidance Services; Information Services	\$10,847	\$7,545	\$7,360	\$6,890	-36%	-9%	-6%
	21250 Guidance Services; Records Maintenance	\$6,486	\$8,780	\$6,098	\$6,441	-1%	-27%	6%
	21320 Health Services; Medical Services	\$600	\$0	\$6,310	\$0	-100%	n/a	-100%
	21340 Health Services; Nurse Services	\$22,938	\$26,291	\$21,797	\$42,447	85%	61%	95%
	21390 Health Services; Other Health Services	\$0	\$1,950	\$2,220	\$1,680	n/a	-14%	-24%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$319	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$1,257	\$5,051	\$1,004	\$12,234	> 500%	142%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$28,282	\$5,756	\$4,468	\$26,821	-5%	366%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$40,959	\$20,143	\$31,792	\$4,750	-88%	-76%	-85%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,000	\$13,990	\$10,725	\$3,904	290%	-72%	-64%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$33,865	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$30,317	\$37,478	\$45,015	\$48,333	59%	29%	7%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union-North United School Corp (7215)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$142,957	\$171,375	\$184,079	\$206,484	44%	20%	12%
	23220 Executive Administration; Community Relations	\$0	\$0	\$1,364	\$221	n/a	n/a	-84%
	23290 Executive Administration; Other Executive Administration Services	\$738	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$56,753	\$131,153	\$112,070	\$121,051	113%	-8%	8%
	25750 Personnel Services; Health Services	\$9,214	\$364	\$1,676	\$0	-100%	-100%	-100%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$36,406	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$231,996	\$519,337	\$58,861	n/a	-75%	-89%
Student Instructional Support Total		\$415,432	\$789,054	\$1,092,539	\$785,705	89%	0%	-28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$18,287	\$24,807	\$16,278	\$28,857	58%	16%	77%
	23160 Board of Education; Promotion Expenses	\$2,807	\$2,669	\$199	\$1,877	-33%	-30%	> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$1,318	\$277	n/a	n/a	-79%
	25150 Fiscal Services; Payroll Services	\$17,631	\$28,049	\$30,973	\$42,807	143%	53%	38%
	25160 Fiscal Services; Financial Accounting	\$20,044	\$30,711	\$36,517	\$94,690	372%	208%	159%
	25191 Other Fiscal Services; Refund of Revenue	\$2,919	\$864	\$2,150	\$3,887	33%	350%	81%
	25193 Other Fiscal Services; Printed Forms	\$1,253	\$1,635	\$3,467	\$1,100	-12%	-33%	-68%
	25196 Other Fiscal Services; Cash Change	\$410	\$706	\$467	\$357	-13%	-49%	-24%
	25199 Other Fiscal Services; Other	\$161	\$48	\$0	\$76	-53%	58%	n/a
	25300 Printing, Publishing, and Duplicating Services	\$500	\$3,417	\$672	\$3,534	> 500%	3%	426%
	25400 Planning, Research, Development and Evaluation	\$0	\$520	\$0	\$0	n/a	-100%	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$100,650	n/a	n/a	n/a
	25920 Ditch Assessments	\$110	\$189	\$0	\$44	-60%	-77%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$29	\$100	n/a	n/a	251%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$605,384	\$903,425	\$891,472	\$957,264	58%	6%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,689	\$8,545	\$8,959	\$5,386	-38%	-37%	-40%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$30,900	\$77,167	\$76,697	\$149,796	385%	94%	95%
	26499 2007 Account Code - Other	\$10,936	\$196	\$0	\$0	-100%	-100%	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,170	\$7,333	\$4,852	\$7,573	249%	3%	56%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$75	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$42,326	\$53,973	\$87,214	\$54,952	30%	2%	-37%
	27010 Student Transportation; Service Area Direction	\$17,900	\$0	\$0	\$21,141	18%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$8,538	\$71,295	\$84,270	\$71,830	> 500%	1%	-15%
	27200 Student Transportation; Monitoring Services	\$0	\$1,523	\$4,372	\$4,570	n/a	200%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,249	\$73,448	\$62,104	\$119,085	258%	62%	92%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$190,519	n/a	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$3,990	\$8,297	\$1,511	\$8,254	107%	-1%	446%
	27600 Student Transportation; Insurance on Pupils	\$95	\$176	\$33	\$150	58%	-15%	354%
	27700 Student Transportation; Contracted Transportation Services	\$378,970	\$465,392	\$472,677	\$488,803	29%	5%	3%
	27900 Student Transportation; Other Student Transportation Services	\$64,102	\$0	\$650	\$1,208	-98%	n/a	86%
	31200 Food Services Operations; Food Preparation and Dispensing	\$117,678	\$206,181	\$193,071	\$257,293	119%	25%	33%
	31400 Food Services Operations; Food Purchases	\$145,622	\$203,702	\$221,602	\$252,252	73%	24%	14%
	33100 Community Service Operations; Direction of Community Services	\$4,875	\$4,683	\$278	\$0	-100%	-100%	-100%
	33200 Community Recreation	\$8,274	\$10,493	\$6,324	\$15,110	83%	44%	139%
	33400 Athletic Coaches	\$85,649	\$142,157	\$160,860	\$143,739	68%	1%	-11%
	33990 Other Community Services; Other	\$3,862	\$500	\$699	\$110	-97%	-78%	-84%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,666	\$11,287	\$22,787	\$16,157	-18%	43%	-29%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$4,272	\$1,247	\$50,168	n/a	> 500%	> 500%
Overhead and Operational Total		\$1,656,995	\$2,347,661	\$2,393,820	\$3,093,618	87%	32%	29%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$59,909	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$11,518	\$23,593	\$243,644	\$35,585	209%	51%	-85%
	45100 Building Acquisition, Construction and Improvements	\$0	\$175,418	\$251,998	\$1,207,988	n/a	> 500%	379%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,075	\$20,585	\$32,146	n/a	> 500%	56%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$91,014	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union-North United School Corp (7215)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$168,609	\$33,980	\$44,761	\$111,050	-34%	227%	148%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$29,754	\$28,138	n/a	n/a	-5%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$263,167	\$171,664	\$84,474	n/a	-68%	-51%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$411,259	\$867,972	\$462,156	n/a	12%	-47%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$882,198	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$143,870	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$1,100	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$1,267,205	\$909,492	\$1,630,377	\$2,052,551	62%	126%	26%
prorated								
	26491 2007 Account Code - PERF	\$63,449	\$112,805	\$92,990	\$77,434	22%	-31%	-17%
	26492 2007 Account Code - Social Security	\$312,298	\$413,694	\$413,297	\$202,620	-35%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$13,980	\$38,868	\$9,020	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$246,814	\$495,360	\$550,125	\$283,495	15%	-43%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,638	\$4,925	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$170,894	\$135,162	\$75,505	n/a	-56%	-44%
prorated Total		\$636,541	\$1,233,259	\$1,205,519	\$639,054	0%	-48%	-47%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$4,266,377	\$6,218,434	\$6,073,235	\$6,726,123	58%	8%	11%	55.0%	58.9%	52.9%	52.5%
Student Instructional Support	\$463,611	\$888,190	\$1,193,147	\$832,129	79%	-6%	-30%	6.0%	8.4%	10.4%	6.5%
Overhead and Operational	\$1,755,096	\$2,533,070	\$2,587,218	\$3,202,471	82%	26%	24%	22.6%	24.0%	22.5%	25.0%
Nonoperational	\$1,267,205	\$909,492	\$1,630,377	\$2,052,551	62%	126%	26%	16.3%	8.6%	14.2%	16.0%
Grand Total	\$7,752,289	\$10,549,186	\$11,483,978	\$12,813,273	65%	21%	12%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	61.0%	67.4%	63.3%	59.0%