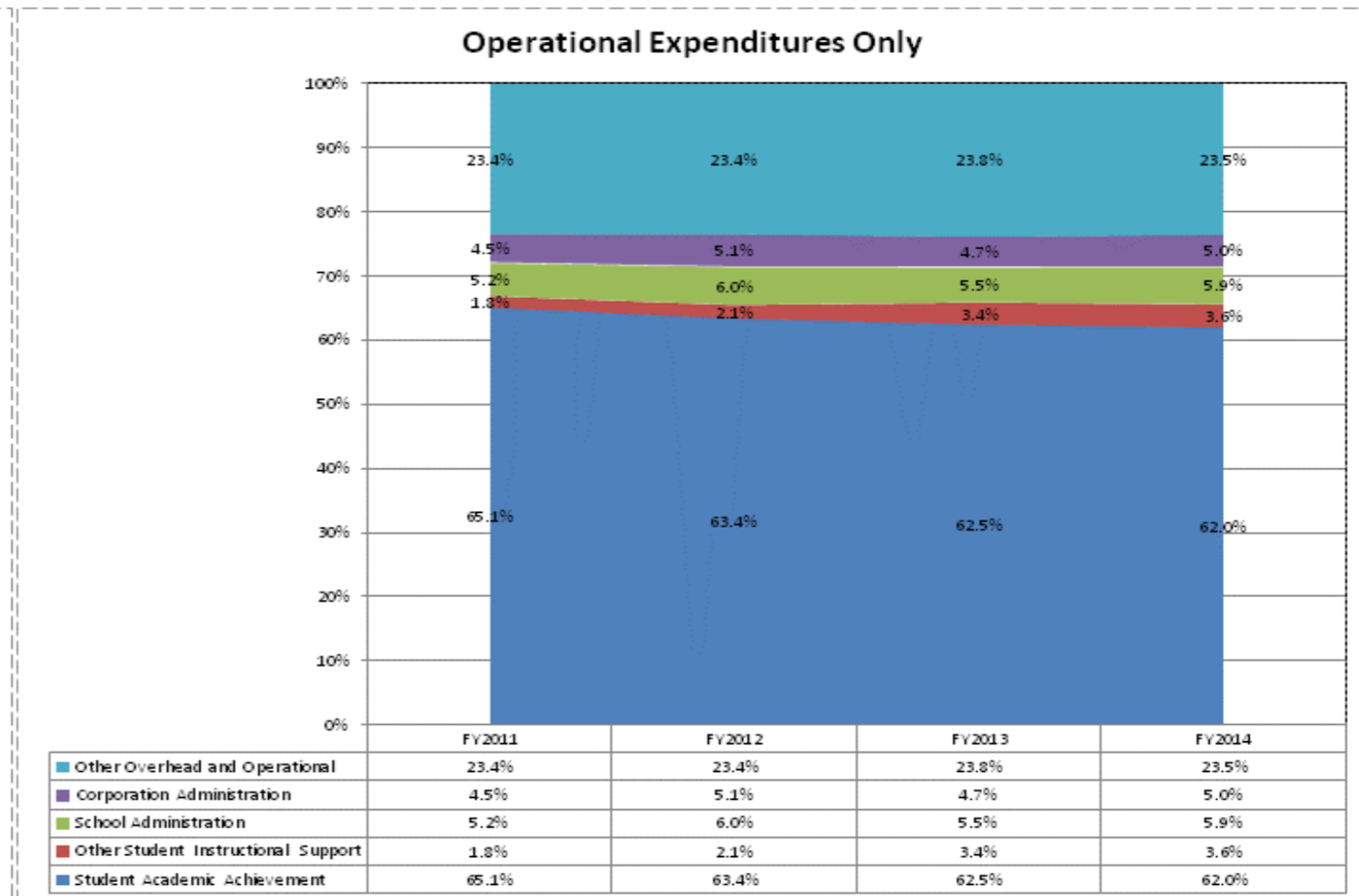
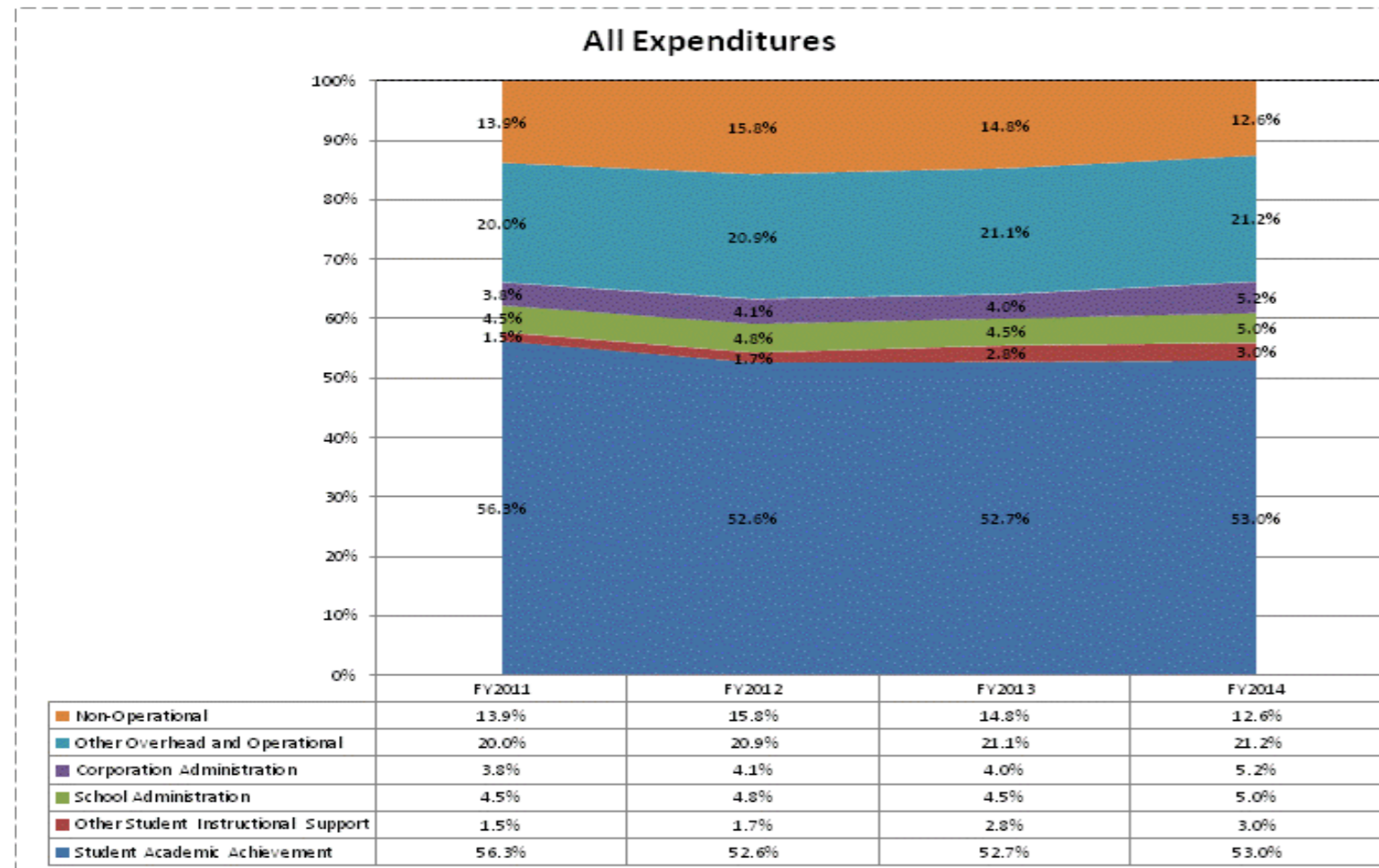


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Judson-San Pierre Sch Corp (7515)**

<b>North Judson-San Pierre Sch Corp (7515)</b>		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$7,480,747	57.5%	\$7,544,687	56.6%	\$7,436,624	52.7%	\$7,677,834	53.0%
Student Instructional Support		\$702,396	5.4%	\$803,673	6.0%	\$1,038,849	7.4%	\$1,155,910	8.0%
Overhead and Operational		\$3,168,977	24.4%	\$3,136,158	23.5%	\$3,542,696	25.1%	\$3,822,567	26.4%
Nonoperational		\$1,661,446	12.8%	\$1,837,267	13.8%	\$2,087,128	14.8%	\$1,830,032	12.6%
<b>Grand Total</b>		<b>\$13,013,566</b>		<b>\$13,321,785</b>		<b>\$14,105,297</b>		<b>\$14,486,342</b>	

<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>		FY 2006	FY 2009	FY 2013	FY 2014
		62.9%	62.7%	60.1%	61.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Judson-San Pierre Sch Corp (7515)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$243,871	\$333,085	\$312,161	\$306,764	26%	-8%	-2%
11100 Regular Programs; Elementary	\$1,590,453	\$2,124,203	\$2,001,946	\$2,018,519	27%	-5%	1%
11200 Regular Programs; Middle/Junior High	\$841,658	\$1,238,767	\$1,161,477	\$1,257,636	49%	2%	8%
11300 Regular Programs; High School	\$962,967	\$1,568,723	\$1,775,940	\$1,795,654	86%	14%	1%
11350 Regular Programs; High School; Academic Honors Diploma	\$2,695	\$24,073	\$11,745	\$550	-80%	-98%	-95%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$9,211	\$17,514	N/A	N/A	90%
11410 Vocational Education; Agriculture A	\$113,110	\$87,565	\$79,378	\$67,696	-40%	-23%	-15%
11450 Vocational Education; Consumer and Homemaking	\$93,544	\$34,975	\$46,075	\$47,838	-49%	37%	4%
11480 Vocational Education; Industrial Education A	\$93,412	\$120,246	\$51,510	\$63,675	-32%	-47%	24%
11490 Vocational Education; Industrial Education B	\$33,838	\$0	\$0	\$0	-100%	N/A	N/A
11520 Vocational Education; Area School Participation	\$92,545	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$10,538	\$61,389	\$63,202	\$99,959	> 500%	63%	58%
12110 Gifted And Talented; Gifted and Talented	\$10,595	\$37,238	\$33,025	\$32,198	204%	-14%	-3%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$129,658	\$155,103	N/A	N/A	20%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$26,311	\$22,055	N/A	N/A	-16%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$37,178	\$26,953	N/A	N/A	-28%
12350 Physical Impairment; Homebound	\$2,346	\$3,757	\$4,187	\$0	-100%	-100%	-100%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$200,901	\$236,757	N/A	N/A	18%
12520 Culturally Different; Compensatory	\$4,620	\$8,110	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$226,061	\$262,485	N/A	N/A	16%
12710 Equal Opportunity At Risk	\$155,130	\$219,263	\$163,719	\$171,952	11%	-22%	5%
12900 Other Special Programs	\$165,554	\$4,078	\$71,171	\$57,034	-66%	> 500%	-20%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$7,010	\$6,063	\$4,010	\$4,038	-42%	-33%	1%
14100 Summer School Programs; Elementary	\$3,960	\$5,072	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$3,275	\$2,018	\$0	\$293	-91%	-85%	N/A
14300 Summer School Programs; High School	\$25,878	\$16,773	\$13,908	\$7,548	-71%	-55%	-46%
16100 Remediation Testing	\$49,231	\$42,300	\$2,093	\$20,532	-58%	-51%	> 500%
16200 Preventive Remediation	\$16,626	\$17,771	\$1,109	\$1,603	-90%	-91%	45%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$5,415	\$21,512	\$27,744	\$14,350	165%	-33%	-48%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$930,101	\$922,819	\$404,751	\$419,975	-55%	-54%	4%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$238,033	\$313,275	\$119,556	\$106,195	-55%	-66%	-11%
22130 Improvement of Instruction; Instructional Staff Training	\$39,656	\$20,626	\$13,865	\$17,575	-56%	-15%	27%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,029	\$1,849	\$909	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$171,131	\$141,037	\$160,162	\$146,510	-14%	4%	-9%
22230 Library/Media Services; Audiovisual	\$5,902	\$5,684	\$7,838	\$2,949	-50%	-48%	-62%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$18,528	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$24,980	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$141,466	\$162,417	\$163,651	\$199,460	41%	23%	22%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$62,784	\$77,935	N/A	N/A	24%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$24,411	\$0	N/A	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$293,426	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$6,350,015</b>	<b>\$7,544,687</b>	<b>\$7,436,624</b>	<b>\$7,677,834</b>	<b>21%</b>	<b>2%</b>	<b>3%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$115,533	\$160,271	\$199,078	\$213,405	85%	33%	7%
21340 Health Services; Nurse Services	\$31,127	\$47,076	\$44,394	\$46,358	49%	-2%	4%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$66,725	\$76,408	N/A	N/A	15%
21420 Psychological Testing	\$0	\$0	\$219	\$228	N/A	N/A	4%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$68,694	\$80,527	N/A	N/A	17%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$18,198	\$20,785	N/A	N/A	14%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Judson-San Pierre Sch Corp (7515)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21990 Other Support Services, Students; Other Student Services	\$160	\$0	\$225	\$0	-100%	N/A	-100%
24100 Office of The Principal	\$418,078	\$593,056	\$638,010	\$713,549	71%	20%	12%
24900 Other Support Services, School Administration	\$3,795	\$3,270	\$3,306	\$4,648	23%	42%	41%
<b>Student Instructional Support Total</b>	<b>\$568,692</b>	<b>\$803,673</b>	<b>\$1,038,849</b>	<b>\$1,155,910</b>	<b>103%</b>	<b>44%</b>	<b>11%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$11,368	\$12,899	\$10,277	\$10,810	-5%	-16%	5%
23150 Board of Education; Legal Services	\$12,300	\$16,141	\$13,135	\$67,738	451%	320%	416%
23160 Board of Education; Promotion Expenses	\$2,020	\$1,772	\$3,619	\$2,780	38%	57%	-23%
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$259	\$26	N/A	N/A	-90%
23210 Executive Administration; Office of The Superintendent	\$227,149	\$125,027	\$219,601	\$206,491	-9%	65%	-6%
23220 Executive Administration; Community Relations	\$5,130	\$5,079	\$3,364	\$4,495	-12%	-12%	34%
23230 Executive Administration; Staff Relations and Negotiations	\$1,391	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$79,004	\$91,292	\$99,503	N/A	26%	9%
25150 Fiscal Services; Payroll Services	\$0	\$30,412	\$37,347	\$38,038	N/A	25%	2%
25160 Fiscal Services; Financial Accounting	\$47,490	\$797	\$2,444	\$2,314	-95%	191%	-5%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$315	\$2,298	N/A	N/A	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$747	\$841	\$1,326	\$1,264	69%	50%	-5%
25199 Other Fiscal Services; Other	\$0	\$0	\$2,405	\$1,716	N/A	N/A	-29%
25750 Personnel Services; Health Services	\$521	\$0	\$18,437	\$19,012	> 500%	N/A	3%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$5,000	\$0	N/A	N/A	-100%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$136,800	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$155,803	\$148,880	N/A	N/A	-4%
25890 Other Technology Services	\$0	\$0	\$0	\$16,164	N/A	N/A	N/A
25920 Ditch Assessments	\$101	\$486	\$96	\$0	-100%	-100%	-100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$114,592	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$965,261	\$948,377	\$892,973	\$976,299	1%	3%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,820	\$11,492	\$8,658	\$21,978	356%	91%	154%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$343,012	\$391,192	\$451,097	\$468,412	37%	20%	4%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$65	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$144,839	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$106,766	\$80,547	\$111,903	\$118,851	11%	48%	6%
27010 Student Transportation; Service Area Direction	\$108	\$51,793	\$38,232	\$42,457	> 500%	-18%	11%
27100 Student Transportation; Vehicle Operation	\$221,847	\$302,152	\$307,271	\$343,153	55%	14%	12%
27200 Student Transportation; Monitoring Services	\$0	\$67,253	\$59,714	\$65,732	N/A	-2%	10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$91,983	\$189,454	\$230,821	\$206,611	125%	9%	-10%
27400 Student Transportation; Purchase of School Buses	\$157,759	\$210,888	\$204,808	\$160,288	2%	-24%	-22%
27500 Student Transportation; Insurance on Buses	\$30,381	\$24,788	\$30,953	\$31,103	2%	25%	0%
27900 Student Transportation; Other Student Transportation Services	\$680	\$17,460	\$15,375	\$21,999	> 500%	26%	43%
31100 Food Services Operations; Service Area Direction	\$0	\$36,348	\$66,788	\$65,866	N/A	81%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$161,758	\$156,321	\$172,261	\$166,189	3%	6%	-4%
31400 Food Services Operations; Food Purchases	\$0	\$0	\$376,904	\$364,264	N/A	N/A	-3%
31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$264,383	\$375,637	\$0	\$0	-100%	-100%	N/A
31900 Other Food Services	\$0	\$0	\$10,218	\$11,036	N/A	N/A	8%
<b>Overhead and Operational Total</b>	<b>\$2,916,469</b>	<b>\$3,136,158</b>	<b>\$3,542,696</b>	<b>\$3,822,567</b>	<b>31%</b>	<b>22%</b>	<b>8%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$160,440	\$215,073	\$213,473	\$210,231	31%	-2%	-2%
33990 Other Community Services; Other	\$3,067	\$9,681	\$5,069	\$5,477	79%	-43%	8%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$91,104	\$100,932	\$90,023	\$144,850	59%	44%	61%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$169,971	\$84,986	\$0	\$0	-100%	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Judson-San Pierre Sch Corp (7515)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$35,143	\$35,469	\$28,679	\$28,987	-18%	-18%	1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,816	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$37,618	\$8,605	\$45,124	\$10,132	-73%	18%	-78%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$59,618	\$73,431	\$71,669	N/A	20%	-2%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$11,126	\$0	\$7,827	\$6,980	-37%	N/A	-11%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$10,000	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$38,435	\$78,372	\$7,501	\$3,706	-90%	-95%	-51%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,074,999	\$1,234,531	\$1,616,000	\$1,348,000	25%	9%	-17%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
<b>Nonoperational Total</b>	<b>\$1,623,719</b>	<b>\$1,837,267</b>	<b>\$2,087,128</b>	<b>\$1,830,032</b>	<b>13%</b>	<b>0%</b>	<b>-12%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$131,005	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$476,579	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$37,213	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$867,588	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,296	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$32,990	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,554,670</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>