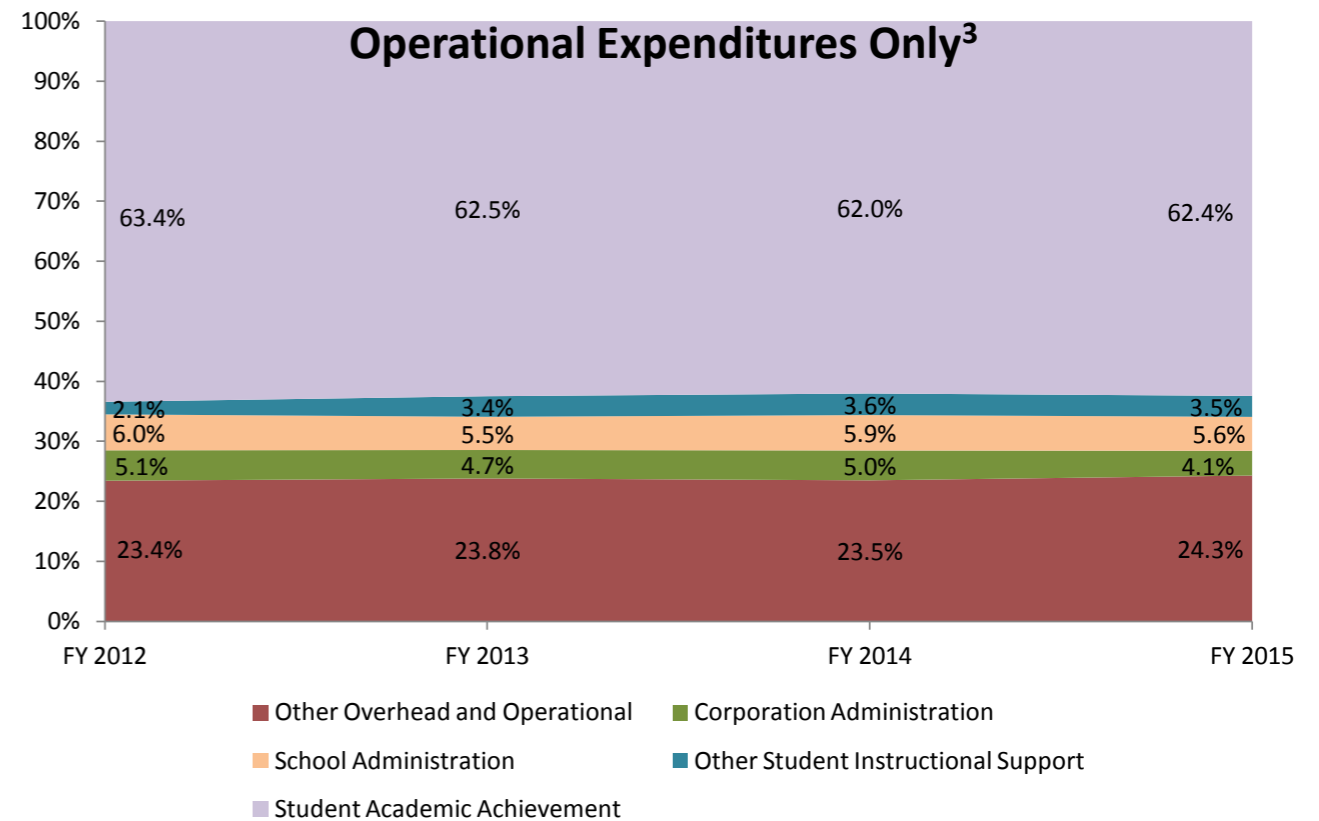
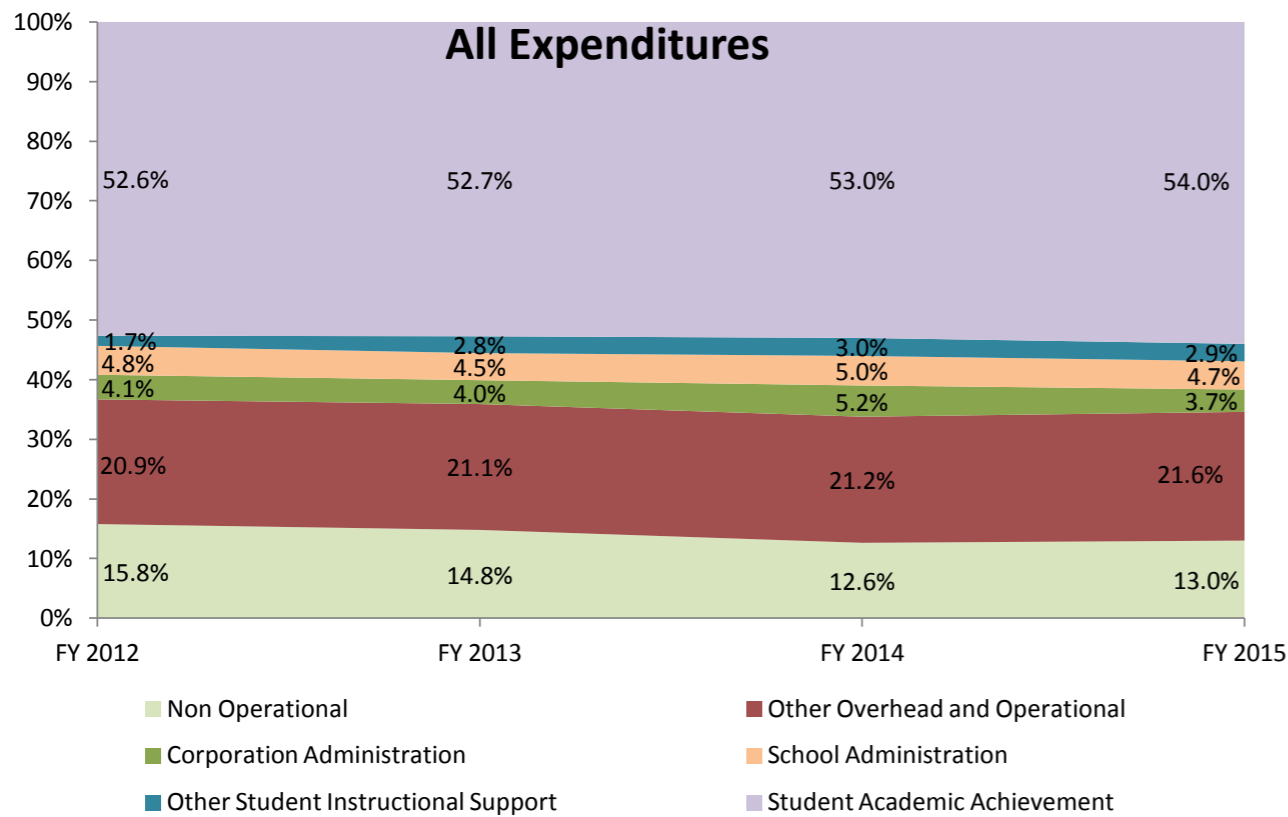


School Corporation Expenditures by Account
Biannual Financial Report Data
North Judson-San Pierre Sch Corp (7515)

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	\$7,480,747	57.5%	\$7,544,687	56.6%	\$7,212,808	52.6%	\$7,436,624	52.7%	\$7,677,834	53.0%	\$7,249,206	54.0%
Student Instructional Support	\$702,396	5.4%	\$803,673	6.0%	\$896,962	6.5%	\$1,038,849	7.4%	\$1,155,910	8.0%	\$1,028,348	7.7%
Total	\$8,183,143	62.9%	\$8,348,360	62.7%	\$8,109,770	59.2%	\$8,475,473	60.1%	\$8,833,744	61.0%	\$8,277,554	61.7%

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	\$3,168,977	24.4%	\$3,136,158	23.5%	\$3,432,518	25.0%	\$3,542,696	25.1%	\$3,822,567	26.4%	\$3,402,636	25.3%
Non Operational	\$1,661,446	12.8%	\$1,837,267	13.8%	\$2,162,122	15.8%	\$2,087,128	14.8%	\$1,830,032	12.6%	\$1,746,217	13.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,830,423	37.1%	\$4,973,425	37.3%	\$5,594,640	40.8%	\$5,629,824	39.9%	\$5,652,599	39.0%	\$5,148,853	38.3%

Grand Total	\$13,013,566	\$13,321,785	\$13,704,410	\$14,105,297	\$14,486,342	\$13,426,408
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



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
North Judson-San Pierre Sch Corp (7515)

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	\$243,871	\$333,085	\$306,764	\$230,333	-5.6%	-30.8%	-24.9%
11100	Regular Programs	Elementary	\$1,590,453	\$2,124,203	\$2,018,519	\$1,828,239	15.0%	-13.9%	-9.4%
11200	Regular Programs	Middle/Junior High	\$841,658	\$1,238,767	\$1,257,636	\$1,172,685	39.3%	-5.3%	-6.8%
11300	Regular Programs	High School	\$962,967	\$1,568,723	\$1,795,654	\$1,389,845	44.3%	-11.4%	-22.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$2,695	\$24,073	\$550	\$0	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$17,514	\$11,111	NA	NA	-36.6%
11410	Regular Programs	Vocational Education - Agriculture A	\$113,110	\$87,565	\$67,696	\$47,356	-58.1%	-45.9%	-30.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$93,544	\$34,975	\$47,838	\$49,911	-46.6%	42.7%	4.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$93,412	\$120,246	\$63,675	\$81,902	-12.3%	-31.9%	28.6%
11490	Regular Programs	Vocational Education - Industrial Education B	\$33,838	\$0	\$0	\$0	NA	NA	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$92,545	\$0	\$0	\$3,750	-95.9%	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$10,538	\$61,389	\$99,959	\$68,708	552.0%	11.9%	-31.3%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$0	\$26,715	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,595	\$37,238	\$32,198	\$27,011	154.9%	-27.5%	-16.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$155,103	\$155,798	NA	NA	0.4%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$22,055	\$22,537	NA	NA	2.2%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$26,953	\$26,348	NA	NA	-2.2%
12350	Special Programs	Physical Impairment - Homebound	\$2,346	\$3,757	\$0	\$1,023	-56.4%	-72.8%	NA
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$236,757	\$236,883	NA	NA	0.1%
12520	Special Programs	Culturally Different - Compensatory	\$4,620	\$8,110	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$262,485	\$265,234	NA	NA	1.0%
12710	Special Programs	Equal Opportunity At Risk	\$155,130	\$219,263	\$171,952	\$168,855	8.8%	-23.0%	-1.8%
12900	Special Programs	Other Special Programs	\$165,554	\$4,078	\$57,034	\$72,890	-56.0%	1687.5%	27.8%
13100	Adult/Cont. Ed. Programs	Instruction	\$7,010	\$6,063	\$4,038	\$5,993	-14.5%	-1.2%	48.4%
14100	Summer School Programs	Elementary	\$3,960	\$5,072	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$3,275	\$2,018	\$293	\$412	-87.4%	-79.6%	40.4%
14300	Summer School Programs	High School	\$25,878	\$16,773	\$7,548	\$800	-96.9%	-95.2%	-89.4%
16100	Remediation	Remediation Testing	\$49,231	\$42,300	\$20,532	\$21,570	-56.2%	-49.0%	5.1%
16200	Remediation	Preventive Remediation	\$16,626	\$17,771	\$1,603	\$1,014	-93.9%	-94.3%	-36.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$5,415	\$21,512	\$14,350	\$13,838	155.5%	-35.7%	-3.6%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$930,101	\$922,819	\$419,975	\$328,738	-64.7%	-64.4%	-21.7%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$0	\$413,105	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$20,766	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$238,033	\$313,275	\$106,195	\$63,151	-73.5%	-79.8%	-40.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$39,656	\$20,626	\$17,575	\$12,657	-68.1%	-38.6%	-28.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,029	\$1,849	\$0	\$584	-71.2%	-68.4%	NA
22220	Instruction	Library/Media Services - School Library	\$171,131	\$141,037	\$146,510	\$138,492	-19.1%	-1.8%	-5.5%
22230	Instruction	Library/Media Services - Audiovisual	\$5,902	\$5,684	\$2,949	\$4,329	-26.7%	-23.8%	46.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$18,528	\$97,738	NA	NA	427.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$141,466	\$162,417	\$199,460	\$160,347	13.3%	-1.3%	-19.6%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$77,935	\$78,538	NA	NA	0.8%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$293,426	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$6,350,015	\$7,544,687	\$7,677,834	\$7,249,206	14.2%	-3.9%	-5.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$115,533	\$160,271	\$213,405	\$188,818	63.4%	17.8%	-11.5%
21340	Students	Health Services - Nurse Services	\$31,127	\$47,076	\$46,358	\$39,894	28.2%	-15.3%	-13.9%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$76,408	\$57,977	NA	NA	-24.1%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$228	\$153	NA	NA	-32.8%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$0	\$0	\$4,102	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$80,527	\$79,887	NA	NA	-0.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$20,785	\$21,971	NA	NA	5.7%
21990	Students	Other Support Services Students - Other Student Services	\$160	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
North Judson-San Pierre Sch Corp (7515)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$418,078	\$593,056	\$713,549	\$629,113	50.5%	6.1%	-11.8%
24900	School Administration	Other Support Services - School Admin.	\$3,795	\$3,270	\$4,648	\$6,432	69.5%	96.7%	38.4%
Student Instructional Support Total			\$568,692	\$803,673	\$1,155,910	\$1,028,348	80.8%	28.0%	-11.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,368	\$12,899	\$10,810	\$10,399	-8.5%	-19.4%	-3.8%
23150	General Administration	Board of Education - Legal Services	\$12,300	\$16,141	\$67,738	\$14,220	15.6%	-11.9%	-79.0%
23160	General Administration	Board of Education - Promotion Expenses	\$2,020	\$1,772	\$2,780	\$2,136	5.8%	20.6%	-23.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$0	\$26	\$94	NA	NA	264.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$227,149	\$125,027	\$206,491	\$196,196	-13.6%	56.9%	-5.0%
23220	General Administration	Executive Administration - Community Relations	\$5,130	\$5,079	\$4,495	\$4,676	-8.9%	-7.9%	4.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,391	\$0	\$0	\$0	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$79,004	\$99,503	\$84,206	NA	6.6%	-15.4%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$30,412	\$38,038	\$43,401	NA	42.7%	14.1%
25160	Central Services	Fiscal Services - Financial Accounting	\$47,490	\$797	\$2,314	\$1,480	-96.9%	85.8%	-36.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$2,298	\$753	NA	NA	-67.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$747	\$841	\$1,264	\$1,347	80.4%	60.1%	6.5%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$1,716	\$1,038	NA	NA	-39.5%
25750	Central Services	Personnel Services - Health Services	\$521	\$0	\$19,012	\$18,343	3422.0%	NA	-3.5%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$11,566	NA	NA	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$136,800	\$0	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$148,880	\$85,740	NA	NA	-42.4%
25890	Central Services	Other Technology Services	\$0	\$0	\$16,164	\$27,729	NA	NA	71.5%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$101	\$486	\$0	\$96	-4.4%	-80.2%	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$114,592	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$965,261	\$948,377	\$976,299	\$979,736	1.5%	3.3%	0.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$4,820	\$11,492	\$21,978	\$12,970	169.1%	12.9%	-41.0%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$343,012	\$391,192	\$468,412	\$346,275	1.0%	-11.5%	-26.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$65	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$144,839	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$106,766	\$80,547	\$118,851	\$111,461	4.4%	38.4%	-6.2%
27010	Student Transportation	Service Area Direction	\$108	\$51,793	\$42,457	\$61,828	57147.8%	19.4%	45.6%
27100	Student Transportation	Vehicle Operation	\$221,847	\$302,152	\$343,153	\$321,272	44.8%	6.3%	-6.4%
27200	Student Transportation	Monitoring Services	\$0	\$67,253	\$65,732	\$75,011	NA	11.5%	14.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$91,983	\$189,454	\$206,611	\$213,585	132.2%	12.7%	3.4%
27400	Student Transportation	Purchase of School Buses	\$157,759	\$210,888	\$160,288	\$156,618	-0.7%	-25.7%	-2.3%
27500	Student Transportation	Insurance on Buses	\$30,381	\$24,788	\$31,103	\$30,631	0.8%	23.6%	-1.5%
27900	Student Transportation	Other Student Transportation Services	\$680	\$17,460	\$21,999	\$16,086	2266.8%	-7.9%	-26.9%
31100	Food Services Operations	Service Area Direction	\$0	\$36,348	\$65,866	\$76,699	NA	111.0%	16.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$161,758	\$156,321	\$166,189	\$149,374	-7.7%	-4.4%	-10.1%
31400	Food Services Operations	Food Purchases	\$0	\$0	\$364,264	\$336,559	NA	NA	-7.6%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$264,383	\$375,637	\$0	\$0	NA	NA	NA
31900	Food Services Operations	Other Food Services	\$0	\$0	\$11,036	\$11,110	NA	NA	0.7%
Overhead and Operational Total			\$2,916,469	\$3,136,158	\$3,822,567	\$3,402,636	16.7%	8.5%	-11.0%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$160,440	\$215,073	\$210,231	\$191,033	19.1%	-11.2%	-9.1%
33990	Other Community Services	Other	\$3,067	\$9,681	\$5,477	\$5,483	78.8%	-43.4%	0.1%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$91,104	\$100,932	\$144,850	\$68,328	-25.0%	-32.3%	-52.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$169,971	\$84,986	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$0	\$8,000	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$35,143	\$35,469	\$28,987	\$28,679	-18.4%	-19.1%	-1.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Judson-San Pierre Sch Corp (7515)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
46000 Category not Specified Purchase of Moveable Equipment	\$1,816	\$0	\$0	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$37,618	\$8,605	\$10,132	\$19,063	-49.3%	121.5%	88.1%				
51100 Principal on Debt Bonds	\$0	\$59,618	\$71,669	\$69,898	NA	17.2%	-2.5%				
51600 Principal on Debt Other DLGF Approved Debt	\$11,126	\$0	\$6,980	\$6,253	-43.8%	NA	-10.4%				
52100 Interest on Debt Bonds	\$0	\$10,000	\$0	\$0	NA	NA	NA				
52200 Interest on Debt Temporary Loans	\$38,435	\$78,372	\$3,706	\$4,479	-88.3%	-94.3%	20.9%				
53100 Lease Rental Buildings-Principal	\$1,074,999	\$1,234,531	\$1,348,000	\$1,345,000	25.1%	8.9%	-0.2%				
Non Operational Total					\$1,623,719	\$1,837,267	\$1,830,032	\$1,746,217	7.5%	-5.0%	-4.6%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$78,295	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$9,201	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$40,820	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,689	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$345,092	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$40,528	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$79,203	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$11,755	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$27,849	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$3,505	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$4,892	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$967	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$647,251	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$76,440	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$122,684	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$21,213	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$7,024	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$881	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$1,150	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$242	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$25,220	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$3,149	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$3,760	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$861	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$1,554,670	\$0	\$0	\$0	NA	NA	NA