

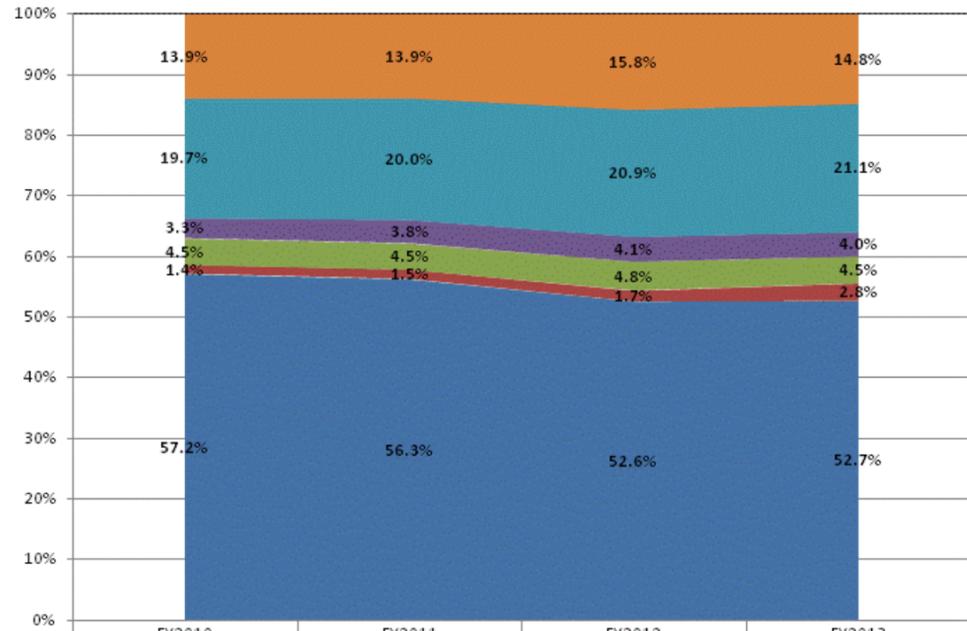
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Judson-San Pierre Sch Corp (7515)**

North Judson-San Pierre Sch Corp (7515)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$7,480,747	57.5%	\$7,544,687	56.6%	\$7,212,808	52.6%	\$7,436,624	52.7%
Student Instructional Support	\$702,396	5.4%	\$803,673	6.0%	\$896,962	6.5%	\$1,038,849	7.4%
Overhead and Operational	\$3,168,977	24.4%	\$3,136,158	23.5%	\$3,432,518	25.0%	\$3,542,696	25.1%
Nonoperational	\$1,661,446	12.8%	\$1,837,267	13.8%	\$2,162,122	15.8%	\$2,087,128	14.8%
Grand Total	\$13,013,566		\$13,321,785		\$13,704,410		\$14,105,297	

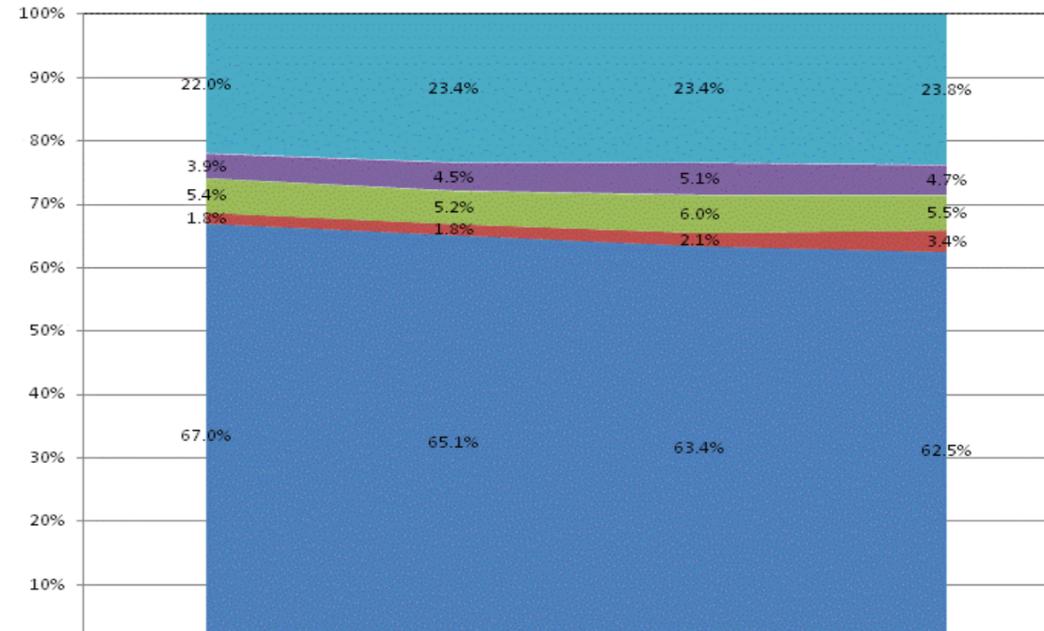
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.9%	62.7%	59.2%	60.1%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	13.9%	13.9%	15.8%	14.8%
Other Overhead and Operational	19.7%	20.0%	20.9%	21.1%
Corporation Administration	3.3%	3.8%	4.1%	4.0%
School Administration	4.5%	4.5%	4.8%	4.5%
Other Student Instructional Support	1.4%	1.5%	1.7%	2.8%
Student Academic Achievement	57.2%	56.3%	52.6%	52.7%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.0%	23.4%	23.4%	23.8%
Corporation Administration	3.9%	4.5%	5.1%	4.7%
School Administration	5.4%	5.2%	6.0%	5.5%
Other Student Instructional Support	1.8%	1.8%	2.1%	3.4%
Student Academic Achievement	67.0%	65.1%	63.4%	62.5%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$243,871	\$333,085	\$306,942	\$312,161	28%	-6%	2%
11100 Regular Programs; Elementary	\$1,590,453	\$2,124,203	\$2,034,390	\$2,001,946	26%	-6%	-2%
11200 Regular Programs; Middle/Junior High	\$841,658	\$1,238,767	\$1,117,178	\$1,161,477	38%	-6%	4%
11300 Regular Programs; High School	\$962,967	\$1,568,723	\$1,838,293	\$1,775,940	84%	13%	-3%
11350 Regular Programs; High School; Academic Honors Diploma	\$2,695	\$24,073	\$21,831	\$11,745	336%	-51%	-46%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$9,211	N/A	N/A	N/A
11410 Vocational Education; Agriculture A	\$113,110	\$87,565	\$82,954	\$79,378	-30%	-9%	-4%
11450 Vocational Education; Consumer and Homemaking	\$93,544	\$34,975	\$43,888	\$46,075	-51%	32%	5%
11480 Vocational Education; Industrial Education A	\$93,412	\$120,246	\$75,645	\$51,510	-45%	-57%	-32%
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	\$42,443	\$63,202	500%	3%	49%
12110 Gifted And Talented; Gifted and Talented	\$10,595	\$37,238	\$22,221	\$33,025	212%	-11%	49%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$129,658	N/A	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$26,311	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$37,178	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$2,346	\$3,757	\$2,876	\$4,187	78%	11%	46%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$200,901	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$4,620	\$8,110	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$32,148	\$226,061	N/A	N/A	> 500%
12710 Equal Opportunity At Risk	\$155,130	\$219,263	\$167,743	\$163,719	6%	-25%	-2%
12900 Other Special Programs	\$165,554	\$4,078	\$957	\$71,171	-57%	> 500%	> 500%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$7,010	\$6,063	\$4,300	\$4,010	-43%	-34%	-7%
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	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$25,878	\$16,773	\$9,858	\$13,908	-46%	-17%	41%
16100 Remediation Testing	\$49,231	\$42,300	\$2,953	\$2,093	-96%	-95%	-29%
16200 Preventive Remediation	\$16,626	\$17,771	\$659	\$1,109	-93%	-94%	68%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$5,415	\$21,512	\$0	\$27,744	412%	29%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$930,101	\$922,819	\$850,509	\$404,751	-56%	-56%	-52%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$238,033	\$313,275	\$124,666	\$119,556	-50%	-62%	-4%
22130 Improvement of Instruction; Instructional Staff Training	\$39,656	\$20,626	\$17,370	\$13,865	-65%	-33%	-20%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,029	\$1,849	\$338	\$909	-55%	-51%	169%
22220 Library/Media Services; School Library	\$171,131	\$141,037	\$145,283	\$160,162	-6%	14%	10%
22230 Library/Media Services; Audiovisual	\$5,902	\$5,684	\$4,287	\$7,838	33%	38%	83%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$24,980	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$141,466	\$162,417	\$215,113	\$163,651	16%	1%	-24%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$47,966	\$62,784	N/A	N/A	31%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$24,411	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$293,426	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,350,015	\$7,544,687	\$7,212,808	\$7,436,624	17%	-1%	3%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$115,533	\$160,271	\$188,303	\$199,078	72%	24%	6%
21340 Health Services; Nurse Services	\$31,127	\$47,076	\$44,224	\$44,394	43%	-6%	0%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$66,725	N/A	N/A	N/A
21420 Psychological Testing	\$0	\$0	\$0	\$219	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$68,694	N/A	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$60	\$18,198	N/A	N/A	> 500%
21990 Other Support Services, Students; Other Student Services	\$160	\$0	\$0	\$225	41%	N/A	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24100 Office of The Principal	\$418,078	\$593,056	\$658,009	\$638,010	53%	8%	-3%
24900 Other Support Services, School Administration	\$3,795	\$3,270	\$6,366	\$3,306	-13%	1%	-48%
Student Instructional Support Total	\$568,692	\$803,673	\$896,962	\$1,038,849	83%	29%	16%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,368	\$12,899	\$11,738	\$10,277	-10%	-20%	-12%
23150 Board of Education; Legal Services	\$12,300	\$16,141	\$26,444	\$13,135	7%	-19%	-50%
23160 Board of Education; Promotion Expenses	\$2,020	\$1,772	\$3,713	\$3,619	79%	104%	-3%
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$259	N/A	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$227,149	\$125,027	\$207,441	\$219,601	-3%	76%	6%
23220 Executive Administration; Community Relations	\$5,130	\$5,079	\$3,940	\$3,364	-34%	-34%	-15%
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	\$89,213	\$91,292	N/A	16%	2%
25150 Fiscal Services; Payroll Services	\$0	\$30,412	\$37,799	\$37,347	N/A	23%	-1%
25160 Fiscal Services; Financial Accounting	\$47,490	\$797	\$1,098	\$2,444	-95%	207%	123%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$543	\$315	N/A	N/A	-42%
25195 Other Fiscal Services; Bank Account Service Charge	\$747	\$841	\$991	\$1,326	78%	58%	34%
25199 Other Fiscal Services; Other	\$0	\$0	\$1,630	\$2,405	N/A	N/A	48%
25750 Personnel Services; Health Services	\$521	\$0	\$18,550	\$18,437	> 500%	N/A	-1%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$12,670	\$5,000	N/A	N/A	-61%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$150,305	\$155,803	N/A	N/A	4%
25920 Ditch Assessments	\$101	\$486	\$142	\$96	-4%	-80%	-32%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$114,592	\$0	\$863	\$0	-100%	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$965,261	\$948,377	\$872,316	\$892,973	-7%	-6%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,820	\$11,492	\$7,615	\$8,658	80%	-25%	14%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$343,012	\$391,192	\$375,330	\$451,097	32%	15%	20%
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	\$89,278	\$111,903	5%	39%	25%
27010 Student Transportation; Service Area Direction	\$108	\$51,793	\$34,430	\$38,232	> 500%	-26%	11%
27100 Student Transportation; Vehicle Operation	\$221,847	\$302,152	\$300,677	\$307,271	39%	2%	2%
27200 Student Transportation; Monitoring Services	\$0	\$67,253	\$55,724	\$59,714	N/A	-11%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$91,983	\$189,454	\$201,682	\$230,821	151%	22%	14%
27400 Student Transportation; Purchase of School Buses	\$157,759	\$210,888	\$239,184	\$204,808	30%	-3%	-14%
27500 Student Transportation; Insurance on Buses	\$30,381	\$24,788	\$28,200	\$30,953	2%	25%	10%
27900 Student Transportation; Other Student Transportation Services	\$680	\$17,460	\$14,390	\$15,375	> 500%	-12%	7%
31100 Food Services Operations; Service Area Direction	\$0	\$36,348	\$64,268	\$66,788	N/A	84%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$161,758	\$156,321	\$164,875	\$172,261	6%	10%	4%
31400 Food Services Operations; Food Purchases	\$0	\$0	\$402,118	\$376,904	N/A	N/A	-6%
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	\$15,350	\$10,218	N/A	N/A	-33%
Overhead and Operational Total	\$2,916,469	\$3,136,158	\$3,432,518	\$3,542,696	21%	13%	3%
Nonoperational							
33400 Athletic Coaches	\$160,440	\$215,073	\$215,357	\$213,473	33%	-1%	-1%
33990 Other Community Services; Other	\$3,067	\$9,681	\$5,249	\$5,069	65%	-48%	-3%
45100 Building Acquisition, Construction and Improvements	\$91,104	\$100,932	\$116,723	\$90,023	-1%	-11%	-23%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$169,971	\$84,986	\$84,987	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$35,143	\$35,469	\$28,980	\$28,679	-18%	-19%	-1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,816	\$0	\$1,382	\$0	-100%	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$37,618	\$8,605	\$22,348	\$45,124	20%	424%	102%

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North Judson-San Pierre Sch Corp (7515)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51100 Debt Services; Principal on Debt; Bonds	\$0	\$59,618	\$75,175	\$73,431	N/A	23%	-2%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$11,126	\$0	\$6,546	\$7,827	-30%	N/A	20%
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	\$37,126	\$7,501	-80%	-90%	-80%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,074,999	\$1,234,531	\$1,567,500	\$1,616,000	50%	31%	3%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$750	\$0	N/A	N/A	-100%
Nonoperational Total	\$1,623,719	\$1,837,267	\$2,162,122	\$2,087,128	29%	14%	-3%
Prorated By Fund							
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
Prorated By Fund Total	\$1,554,670	\$0	\$0	\$0	N/A	N/A	N/A