

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rising Sun-Ohio Co Com (6080)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$384,584	\$325,562	\$312,701	\$321,209	-4.40%	2.72%
Non - Certified Salaries	120	\$147,096	\$139,631	\$139,658	\$155,522	1.40%	11.36%
Group Health Insurance	222	\$50,849	\$54,419	\$52,339	\$61,817	5.00%	18.11%
Teacher Retirement Fund, After 7-1-95	216	\$37,936	\$32,485	\$32,611	\$33,726	-2.90%	3.42%
Social Security Certified	212	\$29,021	\$24,388	\$23,448	\$23,906	-4.73%	1.95%
Public Employees Retirement Fund	214	\$16,318	\$14,665	\$15,638	\$17,418	1.64%	11.38%
Social Security Noncertified	211	\$11,218	\$10,484	\$10,579	\$11,751	1.17%	11.08%
Other Employee Benefits	241 - 290	\$10,241	\$8,012	\$7,485	\$7,616	-7.14%	1.75%
Operational Supplies	611	\$9,624	\$13,700	\$13,441	\$5,073	-14.79%	-62.26%
Workers Compensation Insurance	225	\$3,436	\$2,847	\$3,227	\$2,975	-3.54%	-7.80%
Pre-2008 Object Code - Temporary Salaries	130	\$3,142	\$1,892	\$2,126	\$2,018	-10.48%	-5.08%
Other Group Insurance Authorized by Statute	224	\$1,624	\$1,356	\$1,347	\$1,369	-4.19%	1.63%
Official Bond Premiums	525	\$600	\$800	\$1,000	\$1,100	16.36%	10.01%
Content	747	\$0	\$0	\$1,015	\$1,085	NA	6.90%
Group Life Insurance	221	\$1,025	\$1,028	\$984	\$897	-3.29%	-8.82%
Instructional Programs Improvement Services	312	\$0	\$375	\$569	\$569	NA	0.00%
Professional Development	748	\$0	\$0	\$0	\$150	NA	NA
Equipment	730	\$0	\$198	\$0	\$0	NA	NA
Travel	580	\$1,176	\$2,475	\$1,167	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,141	\$531	\$62	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$15,125	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$136	\$127	\$0	\$0	-100.00%	NA
Stipends	131	\$1,052	\$423	\$0	\$0	-100.00%	NA

Student Instructional Support Total		\$727,346	\$635,397	\$619,396	\$648,202	-2.84%	4.65%
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Student Academic Achievement

Certified Salaries	110	\$2,796,998	\$2,590,229	\$2,581,498	\$2,523,694	-2.54%	-2.24%
Non - Certified Salaries	120	\$366,343	\$374,140	\$334,888	\$347,192	-1.33%	3.67%
Group Health Insurance	222	\$385,107	\$364,534	\$363,188	\$316,225	-4.81%	-12.93%
Dues and Fees	810	\$287,376	\$315,174	\$296,330	\$290,425	0.26%	-1.99%
Social Security Certified	212	\$199,806	\$180,908	\$181,790	\$179,785	-2.61%	-1.10%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, After 7-1-95	216	\$188,359	\$158,837	\$157,679	\$174,266	-1.93%	10.52%
Food Purchases	614	\$114,736	\$190,270	\$195,783	\$171,182	10.52%	-12.57%
Operational Supplies	611	\$330,831	\$209,534	\$78,149	\$133,117	-20.36%	70.34%
Other Employee Benefits	241 - 290	\$73,357	\$71,740	\$63,655	\$107,588	10.05%	69.02%
Transfer Tuition to Other School Corps Within State	561	\$25,429	\$0	\$111,623	\$104,134	42.25%	-6.71%
Content	747	\$21,164	\$16,686	\$27,448	\$53,169	25.90%	93.71%
Licensed Employees	135	\$25,886	\$26,331	\$44,437	\$46,448	15.74%	4.53%
Public Employees Retirement Fund	214	\$39,175	\$40,171	\$37,422	\$39,042	-0.08%	4.33%
Equipment	730	\$5,939	\$8,495	\$4,427	\$38,379	59.44%	767.02%
Pre-2008 Object Code - Temporary Salaries	130	\$49,200	\$37,223	\$40,638	\$35,498	-7.84%	-12.65%
Teacher Retirement Fund, Prior to 7-1-95	215	\$53,165	\$34,060	\$34,616	\$27,448	-15.23%	-20.71%
Social Security Noncertified	211	\$28,822	\$28,393	\$26,007	\$26,592	-1.99%	2.25%
Connectivity	744	\$15,342	\$23,836	\$30,592	\$25,616	13.67%	-16.27%
Workers Compensation Insurance	225	\$24,970	\$20,796	\$20,221	\$23,194	-1.83%	14.70%
Severance/Early Retirement Pay	213	\$74,660	\$1,250	\$13,290	\$23,053	-25.46%	73.46%
Textbooks	630	\$20,397	\$85,326	\$19,917	\$15,558	-6.55%	-21.88%
Computer Hardware	741	\$30,709	\$262,403	\$10,406	\$11,307	-22.10%	8.66%
Instructional Programs Improvement Services	312	\$18,736	\$5,264	\$6,704	\$10,180	-14.15%	51.85%
Other Group Insurance Authorized by Statute	224	\$10,115	\$9,801	\$10,077	\$9,476	-1.62%	-5.96%
Group Life Insurance	221	\$7,868	\$9,068	\$8,345	\$8,341	1.47%	-0.05%
Travel	580	\$7,084	\$12,772	\$7,407	\$6,555	-1.92%	-11.49%
Library Books	640	\$5,755	\$3,889	\$0	\$3,504	-11.67%	NA
Professional Development	748	\$0	\$0	\$729	\$2,770	NA	279.97%
Pupil Services	313	\$124	\$2,216	\$324	\$1,925	98.48%	493.98%
Other Purchased Services	593	\$0	\$0	\$0	\$1,574	NA	NA
Student Transportation Services	510	\$1,120	\$0	\$0	\$1,484	7.29%	NA
Postage and Postage Machine Rental	532	\$0	\$200	\$250	\$334	NA	33.56%
Other Professional and Technical Services	319	\$3,500	\$0	\$930	\$300	-45.89%	-67.74%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$6,080	\$5,630	\$0	NA	-100.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$47,500	\$113,563	\$0	\$0	-100.00%	NA
Periodicals	650	\$0	\$39	\$0	\$0	NA	NA
Instruction Services	311	\$741	\$0	\$1,541	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$796	\$0	\$1,041	\$0	-100.00%	-100.00%
Stipends	131	\$1,800	\$0	\$0	\$0	-100.00%	NA

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Rising Sun-Ohio Co Com (6080)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement Total		\$5,262,909	\$5,203,229	\$4,716,981	\$4,759,354	-2.48%	0.90%
Overhead and Operational							
Non - Certified Salaries	120	\$790,920	\$837,560	\$797,852	\$804,620	0.43%	0.85%
Vehicles	731	\$165,236	\$0	\$172,730	\$239,601	9.74%	38.71%
Other Public or Private Utility Services	419	\$208,768	\$174,451	\$199,910	\$179,772	-3.67%	-10.07%
Group Health Insurance	222	\$139,272	\$154,444	\$167,423	\$168,276	4.84%	0.51%
Certified Salaries	110	\$95,744	\$119,585	\$111,246	\$108,677	3.22%	-2.31%
Operational Supplies	611	\$109,314	\$95,271	\$94,949	\$102,662	-1.56%	8.12%
Public Employees Retirement Fund	214	\$89,976	\$84,448	\$88,449	\$87,959	-0.57%	-0.55%
Social Security Noncertified	211	\$60,061	\$66,834	\$60,294	\$60,743	0.28%	0.74%
Improvements Other Than Buildings	715	\$64,390	\$66,703	\$51,822	\$52,387	-5.03%	1.09%
Pre-2008 Object Code - Temporary Salaries	130	\$22,474	\$52,047	\$37,697	\$50,006	22.13%	32.65%
Gasoline and Lubricants	613	\$92,929	\$87,864	\$67,107	\$41,666	-18.17%	-37.91%
Telephone	531	\$37,559	\$47,336	\$42,574	\$34,718	-1.95%	-18.45%
Light and Power - Other Than Heating and Cooling	625	\$23,885	\$51,643	\$25,236	\$33,685	8.98%	33.48%
Repairs and Maintenance Services	430	\$55,391	\$53,657	\$25,918	\$26,559	-16.79%	2.47%
Content	747	\$0	\$0	\$7,625	\$20,091	NA	163.49%
Insurance	520	\$21,881	\$22,697	\$19,520	\$18,502	-4.11%	-5.22%
Dues and Fees	810	\$22,039	\$16,003	\$16,531	\$18,197	-4.68%	10.08%
Teacher Retirement Fund, After 7-1-95	216	\$17	\$1,536	\$11,681	\$11,466	409.46%	-1.84%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Social Security Certified	212	\$7,406	\$9,912	\$8,362	\$8,375	3.12%	0.15%
Rentals	440	\$14,781	\$10,184	\$7,230	\$7,450	-15.74%	3.05%
Workers Compensation Insurance	225	\$9,640	\$10,793	\$9,994	\$7,106	-7.34%	-28.90%
Computer Hardware	741	\$145	\$5,844	\$5,612	\$6,950	163.30%	23.84%
Equipment	730	\$1,802	\$840	\$993	\$6,700	38.86%	575.11%
Heating and Cooling for Buildings - Gas	622	\$9,169	\$16,547	\$6,917	\$5,403	-12.38%	-21.88%
Tires and Repairs	612	\$13,966	\$4,742	\$6,489	\$4,956	-22.82%	-23.63%
Removal of Refuse and Garbage	412	\$14,636	\$13,645	\$4,634	\$4,142	-27.06%	-10.62%
Travel	580	\$10,347	\$15,020	\$6,368	\$3,935	-21.47%	-38.21%
Postage and Postage Machine Rental	532	\$5,542	\$2,173	\$5,999	\$3,923	-8.27%	-34.60%
Board of Education Services	318	\$2,340	\$2,790	\$2,160	\$2,970	6.14%	37.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Employee Benefits	241 - 290	\$2,794	\$14,558	\$3,071	\$2,943	1.31%	-4.16%
Water and Sewage	411	\$2,921	\$5,214	\$2,920	\$2,772	-1.29%	-5.06%
Other Supplies and Materials	615, 660 - 689	\$2,268	\$2,906	\$2,461	\$2,769	5.12%	12.51%
Student Transportation Services	510	\$5,775	\$5,122	\$3,813	\$2,757	-16.88%	-27.69%
Official Bond Premiums	525	\$2,850	\$2,650	\$2,700	\$2,700	-1.34%	0.00%
Bank Service Charges	871	\$1,362	\$3,664	\$2,364	\$2,648	18.08%	11.99%
Other Group Insurance Authorized by Statute	224	\$2,190	\$2,544	\$2,217	\$2,339	1.67%	5.54%
Overtime Salaries	140	\$2,851	\$3,103	\$2,578	\$2,248	-5.77%	-12.82%
Group Life Insurance	221	\$1,841	\$1,955	\$2,285	\$2,191	4.45%	-4.14%
Professional Development	748	\$0	\$0	\$22,065	\$2,025	NA	-90.82%
Severance/Early Retirement Pay	213	\$0	\$11,153	\$0	\$1,915	NA	NA
Advertising	540	\$2,051	\$3,619	\$3,143	\$1,810	-3.07%	-42.41%
Staff Services	314	\$600	\$600	\$600	\$600	0.00%	0.00%
Other Professional and Technical Services	319	\$230	\$7,658	\$239	\$346	10.75%	44.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,576	\$3,034	\$213	\$270	-47.58%	26.88%
Periodicals	650	\$0	\$0	\$0	\$30	NA	NA
Food Purchases	614	\$0	\$5,530	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$165	\$0	\$0	NA	NA
Stipends	131	\$2,000	\$2,000	\$2,000	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$2,132,937	\$2,110,042	\$2,125,993	\$2,161,862	0.34%	1.69%
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Non Operational

Redemption of Principal	831	\$363,665	\$377,214	\$466,996	\$435,600	4.62%	-6.72%
Interest	832	\$290,335	\$276,786	\$184,504	\$214,575	-7.28%	16.30%
Construction Services	450	\$231,986	\$229,412	\$126,959	\$141,968	-11.55%	11.82%
Certified Salaries	110	\$84,563	\$83,396	\$102,865	\$100,095	4.31%	-2.69%
Non - Certified Salaries	120	\$32,817	\$27,130	\$22,413	\$39,197	4.54%	74.89%
Equipment	730	\$33,230	\$49,933	\$22,161	\$32,240	-0.75%	45.48%
Computer Hardware	741	(\$665)	\$32,491	\$2,701	\$20,348	NA	653.26%
Teacher Retirement Fund, After 7-1-95	216	\$5,893	\$5,604	\$7,615	\$8,515	9.64%	11.81%
Social Security Certified	212	\$6,217	\$6,380	\$7,869	\$7,657	5.35%	-2.69%
Operational Supplies	611	\$7,419	\$9,525	\$4,738	\$5,134	-8.79%	8.36%
Bank Service Charges	871	\$0	\$0	\$2,500	\$5,000	NA	100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$3,670	\$4,235	\$4,010	NA	-5.31%
Social Security Noncertified	211	\$2,459	\$2,004	\$1,700	\$2,961	4.76%	74.19%
Investments	920	\$7,000	\$13,150	\$413,444	\$2,500	-22.69%	-99.40%
Instructional Programs Improvement Services	312	\$2,095	\$256	\$2,821	\$1,661	-5.64%	-41.13%
Public Employees Retirement Fund	214	\$1,817	\$1,266	\$932	\$1,283	-8.33%	37.67%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,198	\$889	\$899	\$555	-17.50%	-38.25%
Postage and Postage Machine Rental	532	\$0	\$200	\$200	\$200	NA	0.00%
Licensed Employees	135	\$0	\$417	\$0	\$0	NA	NA
Awards	875	\$3,400	\$5,150	\$0	\$0	-100.00%	NA
Non Operational Total		\$1,073,429	\$1,124,874	\$1,375,552	\$1,023,501	-1.18%	-25.59%
Grand Total		\$9,196,620	\$9,073,542	\$8,837,921	\$8,592,918	-1.68%	-2.77%