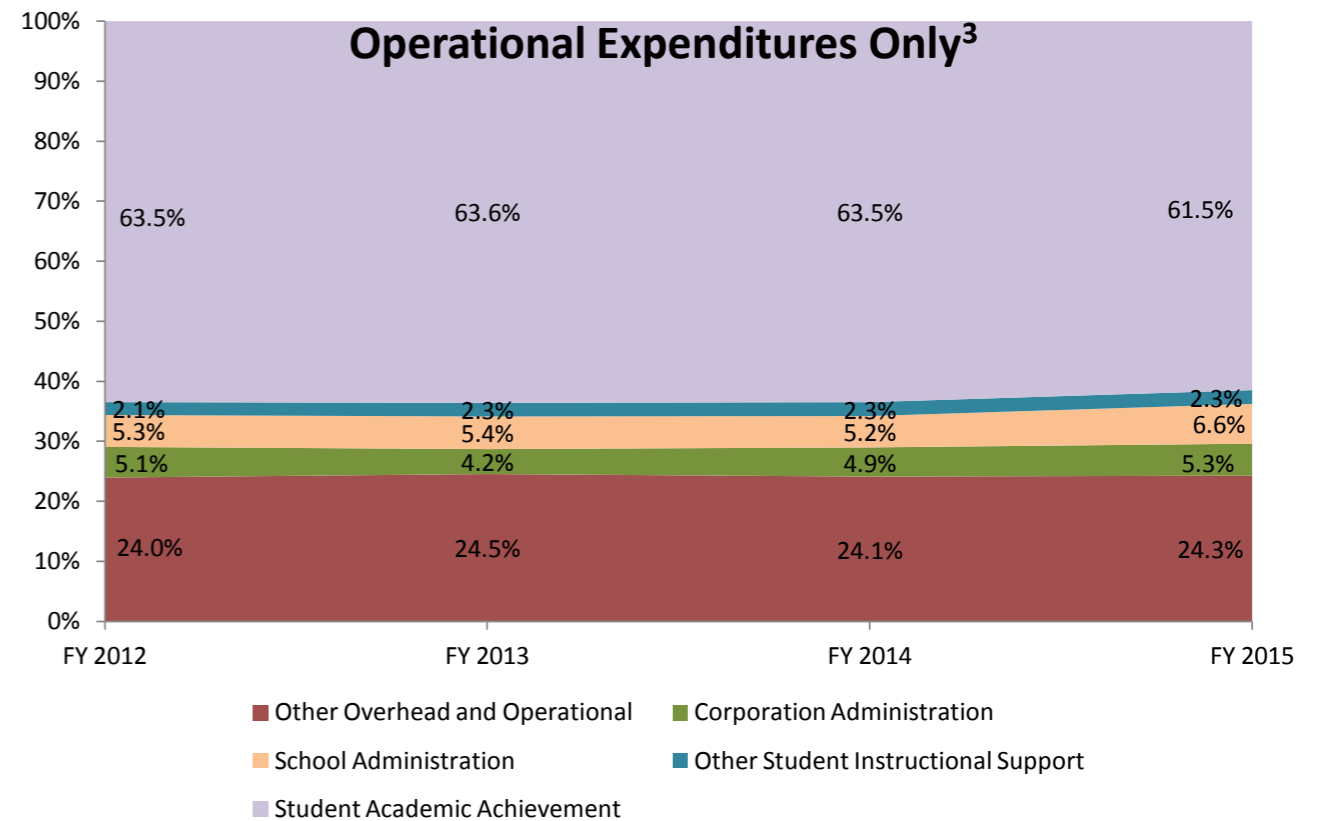
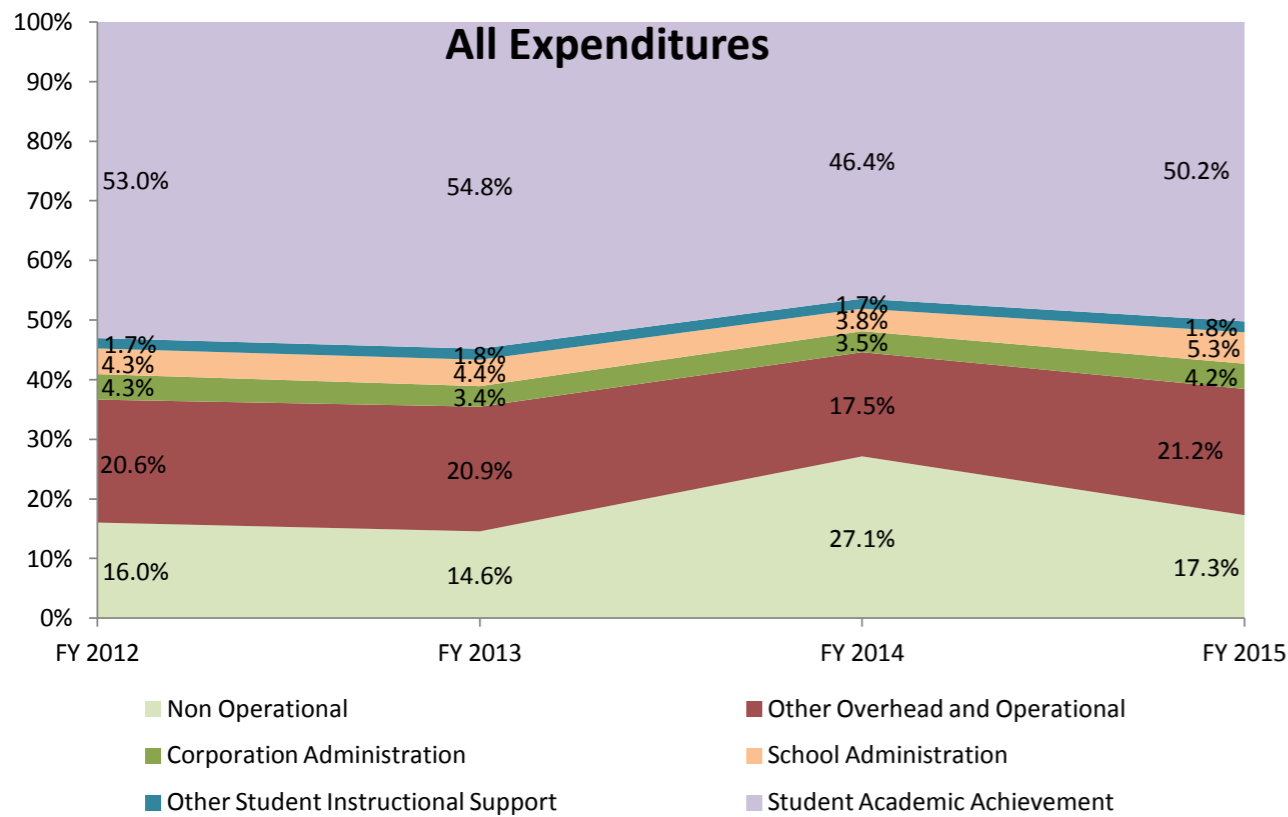


School Corporation Expenditures by Account
Biannual Financial Report Data
Rossville Con School District (1180)

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	\$4,189,377	54.0%	\$4,795,169	54.2%	\$5,017,583	53.0%	\$5,083,512	54.8%	\$4,645,785	46.4%	\$4,565,202	50.2%
Student Instructional Support	\$581,651	7.5%	\$537,497	6.1%	\$571,177	6.0%	\$582,601	6.3%	\$545,872	5.5%	\$644,155	7.1%
Total	\$4,771,028	61.5%	\$5,332,666	60.3%	\$5,588,760	59.1%	\$5,666,113	61.1%	\$5,191,657	51.9%	\$5,209,357	57.3%

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	\$1,760,044	22.7%	\$2,343,350	26.5%	\$2,356,070	24.9%	\$2,258,539	24.4%	\$2,100,820	21.0%	\$2,308,831	25.4%
Non Operational	\$1,227,265	15.8%	\$1,169,617	13.2%	\$1,516,398	16.0%	\$1,349,918	14.6%	\$2,715,592	27.1%	\$1,569,902	17.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,987,308	38.5%	\$3,512,968	39.7%	\$3,872,468	40.9%	\$3,608,457	38.9%	\$4,816,411	48.1%	\$3,878,733	42.7%

Grand Total	\$7,758,336	\$8,845,633	\$9,461,228	\$9,274,570	\$10,008,068	\$9,088,090
--------------------	--------------------	--------------------	--------------------	--------------------	---------------------	--------------------



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
Rossville Con School District (1180)

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	\$0	\$0	\$230,032	\$192,796	NA	NA	-16.2%				
11100 Regular Programs Elementary	\$1,082,521	\$1,611,542	\$1,407,802	\$1,415,994	30.8%	-12.1%	0.6%				
11200 Regular Programs Middle/Junior High	\$12,016	\$807,865	\$700,177	\$317,875	2545.3%	-60.7%	-54.6%				
11300 Regular Programs High School	\$1,317,637	\$1,249,315	\$1,152,948	\$1,321,491	0.3%	5.8%	14.6%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$22,283	\$47,144	NA	NA	111.6%				
11420 Regular Programs Vocational Education - Agriculture B	\$141,632	\$151,363	\$80,781	\$147,958	4.5%	-2.2%	83.2%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$53,602	\$56,778	\$32,614	\$40,037	-25.3%	-29.5%	22.8%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$7,850	\$22,287	\$42,888	\$24,133	207.4%	8.3%	-43.7%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$0	\$0	\$10,876	NA	NA	NA				
12510 Special Programs Culturally Different - Communication Disorders	\$56,268	\$59,847	\$62,437	\$69,230	23.0%	15.7%	10.9%				
12610 Special Programs Learning Disability	\$164,742	\$186,803	\$341,769	\$368,032	123.4%	97.0%	7.7%				
12810 Special Programs Special Education Preschool	\$28,577	\$34,844	\$32,284	\$23,981	-16.1%	-31.2%	-25.7%				
12900 Special Programs Other Special Programs	\$174	\$707	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$12,233	\$9,653	\$0	\$1,247	-89.8%	-87.1%	NA				
16100 Remediation Remediation Testing	\$38,284	\$25,947	\$907	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$2,040	\$0	\$7,446	\$9,599	370.5%	NA	28.9%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$42,324	\$37,256	\$42,468	\$54,645	29.1%	46.7%	28.7%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$63,899	\$65,083	\$99,218	\$109,254	71.0%	67.9%	10.1%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$22,233	\$37,939	\$45,655	\$27,630	24.3%	-27.2%	-39.5%				
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$3,535	\$3,723	\$1,753	\$5,606	58.6%	50.6%	219.7%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$12,369	\$7,597	\$3,994	\$1,489	-88.0%	-80.4%	-62.7%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$1,331	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$62,694	\$80,374	\$70,537	\$93,007	48.4%	15.7%	31.9%				
22230 Instruction Library/Media Services - Audiovisual	\$107	\$46	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$187,878	\$175,321	\$156,981	\$235,277	25.2%	34.2%	49.9%				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$3,294	\$0	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$94,195	\$170,879	\$105,837	\$45,793	-51.4%	-73.2%	-56.7%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$1,680	\$2,109	NA	NA	25.5%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$194,450	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$3,602,589	\$4,795,169	\$4,645,785	\$4,565,202	26.7%	-4.8%	-1.7%
Student Instructional Support											
21220 Students Guidance Services - Counseling Services	\$77,588	\$108,008	\$121,857	\$112,700	45.3%	4.3%	-7.5%				
21340 Students Health Services - Nurse Services	\$31,298	\$34,082	\$45,677	\$52,983	69.3%	55.5%	16.0%				
21390 Students Health Services - Other Health Services	\$500	\$805	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$373,126	\$394,602	\$378,338	\$478,472	28.2%	21.3%	26.5%				
Student Instructional Support Total					\$482,512	\$537,497	\$545,872	\$644,155	33.5%	19.8%	18.0%
Overhead and Operational											
23120 General Administration Board of Education - Service Area Assistants	\$14,835	\$15,296	\$15,275	\$15,810	6.6%	3.4%	3.5%				
23150 General Administration Board of Education - Legal Services	\$3,610	\$13,380	\$4,454	\$1,085	-69.9%	-91.9%	-75.6%				
23160 General Administration Board of Education - Promotion Expenses	\$1,500	\$1,538	\$1,878	\$3,820	154.7%	148.3%	103.4%				
23190 General Administration Board of Education - Other Governing Body Services	\$738	\$28,529	\$2,861	\$6,450	773.5%	-77.4%	125.4%				
23210 General Administration Executive Administration - Office of The Superintendent	\$169,562	\$386,720	\$275,280	\$264,467	56.0%	-31.6%	-3.9%				
23220 General Administration Executive Administration - Community Relations	\$4,595	\$5,435	\$765	\$990	-78.5%	-81.8%	29.4%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$13,388	\$13,393	\$11,555	\$15,046	12.4%	12.3%	30.2%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$1,939	\$2,513	\$4,684	\$657	-66.1%	-73.9%	-86.0%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$0	\$36,264	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$6,720	\$14,475	\$35,818	\$40,007	495.4%	176.4%	11.7%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$552,198	\$728,731	\$652,238	\$806,775	46.1%	10.7%	23.7%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$5,208	\$8,296	\$6,014	\$10,464	100.9%	26.1%	74.0%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Rossville Con School District (1180)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$84,499	\$115,397	\$125,618	\$125,506	48.5%	8.8%	-0.1%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$797	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$833	\$1,503	\$0	\$708	-15.0%	-52.9%	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$40,962	\$181,614	\$180,172	\$126,047	207.7%	-30.6%	-30.0%
27010 Student Transportation Service Area Direction	\$1,122	\$153	\$266	\$183	-83.7%	20.0%	-31.1%
27100 Student Transportation Vehicle Operation	\$134,938	\$235,322	\$240,897	\$210,439	56.0%	-10.6%	-12.6%
27300 Student Transportation Vehicle Servicing and Maintenance	\$77,085	\$79,077	\$133,866	\$147,682	91.6%	86.8%	10.3%
27400 Student Transportation Purchase of School Buses	\$142,973	\$112,789	\$0	\$105,265	-26.4%	-6.7%	NA
27500 Student Transportation Insurance on Buses	\$15,993	\$18,270	\$21,922	\$21,955	37.3%	20.2%	0.2%
31200 Food Services Operations Food Preparation and Dispensing	\$101,374	\$139,741	\$169,011	\$169,608	67.3%	21.4%	0.4%
31400 Food Services Operations Food Purchases	\$177,221	\$217,574	\$190,859	\$180,094	1.6%	-17.2%	-5.6%
31900 Food Services Operations Other Food Services	\$19,018	\$23,604	\$27,389	\$19,513	2.6%	-17.3%	-28.8%
Overhead and Operational Total	\$1,571,107	\$2,343,350	\$2,100,820	\$2,308,831	47.0%	-1.5%	9.9%
Non Operational							
33400 Category not Specified Athletic Coaches	\$40,464	\$62,581	\$75,869	\$68,772	70.0%	9.9%	-9.4%
33930 Other Community Services Latch Key Kid Program	\$0	\$0	\$10,429	\$9,449	NA	NA	-9.4%
33990 Other Community Services Other	\$1,192	\$1,240	\$1,232	\$1,264	6.0%	1.9%	2.6%
41000 Category not Specified Land Acquisition and Development	\$43,994	\$1,400	\$205	\$25,184	-42.8%	1698.8%	12169.8%
43000 Category not Specified Professional Services	\$800	\$200	\$30,882	\$2,200	175.0%	1000.0%	-92.9%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$202,731	\$88,897	\$1,285,507	\$292,254	44.2%	228.8%	-77.3%
45400 Building Acq., Const. and Impr. Sports Facilities	\$17,425	\$2,257	\$11,210	\$8,088	-53.6%	258.4%	-27.8%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$3,382	\$1,864	\$3,068	\$5,409	59.9%	190.2%	76.3%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$4,059	\$4,206	NA	NA	3.6%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$90,477	\$151,903	\$54,459	\$79,480	-12.2%	-47.7%	45.9%
51100 Principal on Debt Bonds	\$50,000	\$55,000	\$249,000	\$140,588	181.2%	155.6%	-43.5%
52100 Interest on Debt Bonds	\$23,893	\$19,393	\$15,731	\$38,783	62.3%	100.0%	146.5%
52200 Interest on Debt Temporary Loans	\$5,292	\$35,250	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$511,000	\$547,000	\$812,766	\$813,505	59.2%	48.7%	0.1%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$11,834	\$11,495	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$214,629	\$188,388	\$156,426	\$75,971	-64.6%	-59.7%	-51.4%
59100 Other Debt Services Obligations Registrars Fee	\$0	\$1,250	\$2,750	\$1,750	NA	40.0%	-36.4%
60700 Category not Specified Scholarships	\$1,400	\$1,500	\$2,000	\$3,000	114.3%	100.0%	50.0%
Non Operational Total	\$1,218,513	\$1,169,617	\$2,715,592	\$1,569,902	28.8%	34.2%	-42.2%
Prorated by Fund							
26492 NA Social Security - Academic Achievement	\$229,770	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$37,642	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$52,105	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$3,333	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$16,184	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,939	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$11,114	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$255	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$300,601	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$51,290	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$118,864	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$4,490	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$40,233	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$7,267	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$6,854	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Rossville Con School District (1180)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26498 NA Severance / Early Retirement Pay - Non Operational	\$673	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$883,615	\$0	\$0	\$0	NA	NA	NA