

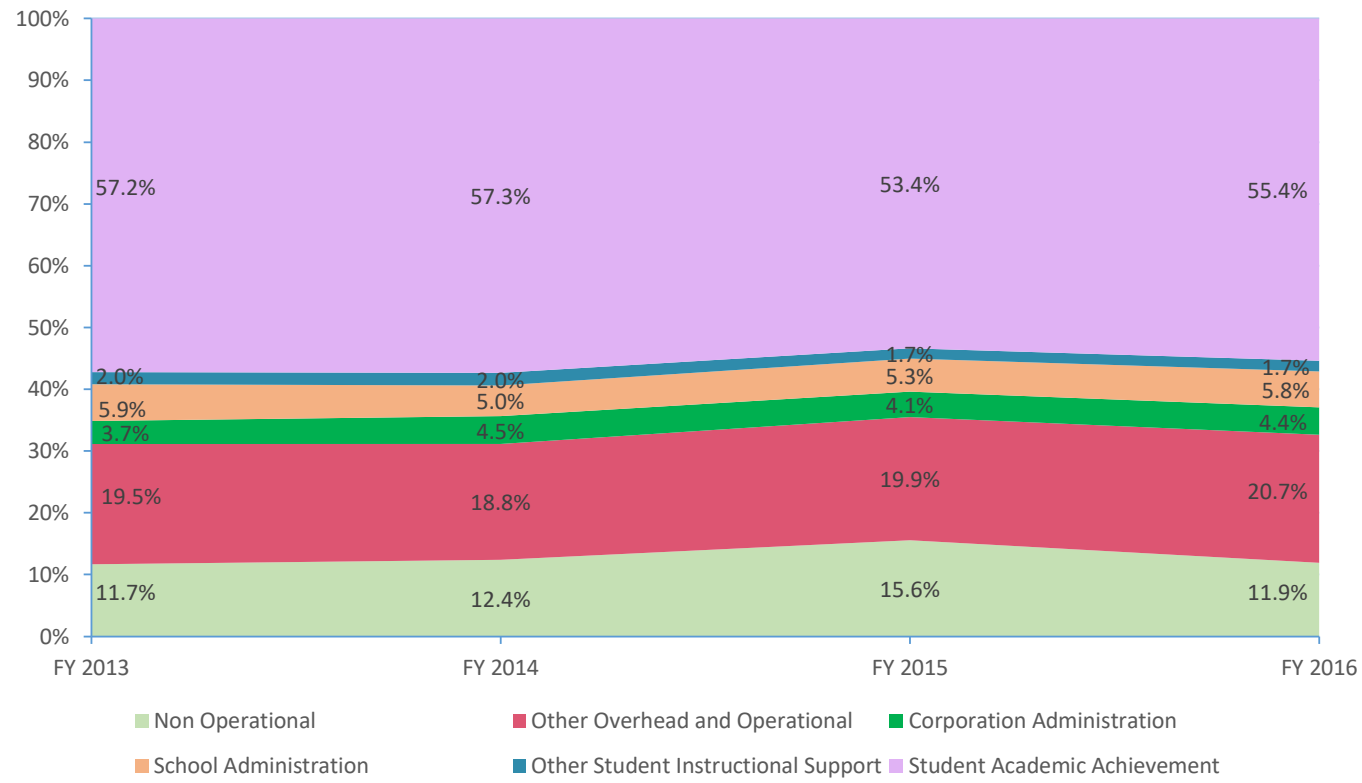
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Rising Sun-Ohio Co Com (6080)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,013,256	65.2%	\$5,363,782	59.8%	\$5,262,909	57.2%	\$5,203,229	57.3%	\$4,716,981	53.4%	\$4,759,354	55.4%
Student Instructional Support	\$557,118	7.2%	\$650,572	7.2%	\$727,346	7.9%	\$635,397	7.0%	\$619,396	7.0%	\$648,202	7.5%
<b>Total</b>	<b>\$5,570,374</b>	<b>72.4%</b>	<b>\$6,014,354</b>	<b>67.0%</b>	<b>\$5,990,255</b>	<b>65.1%</b>	<b>\$5,838,626</b>	<b>64.3%</b>	<b>\$5,336,376</b>	<b>60.4%</b>	<b>\$5,407,555</b>	<b>62.9%</b>

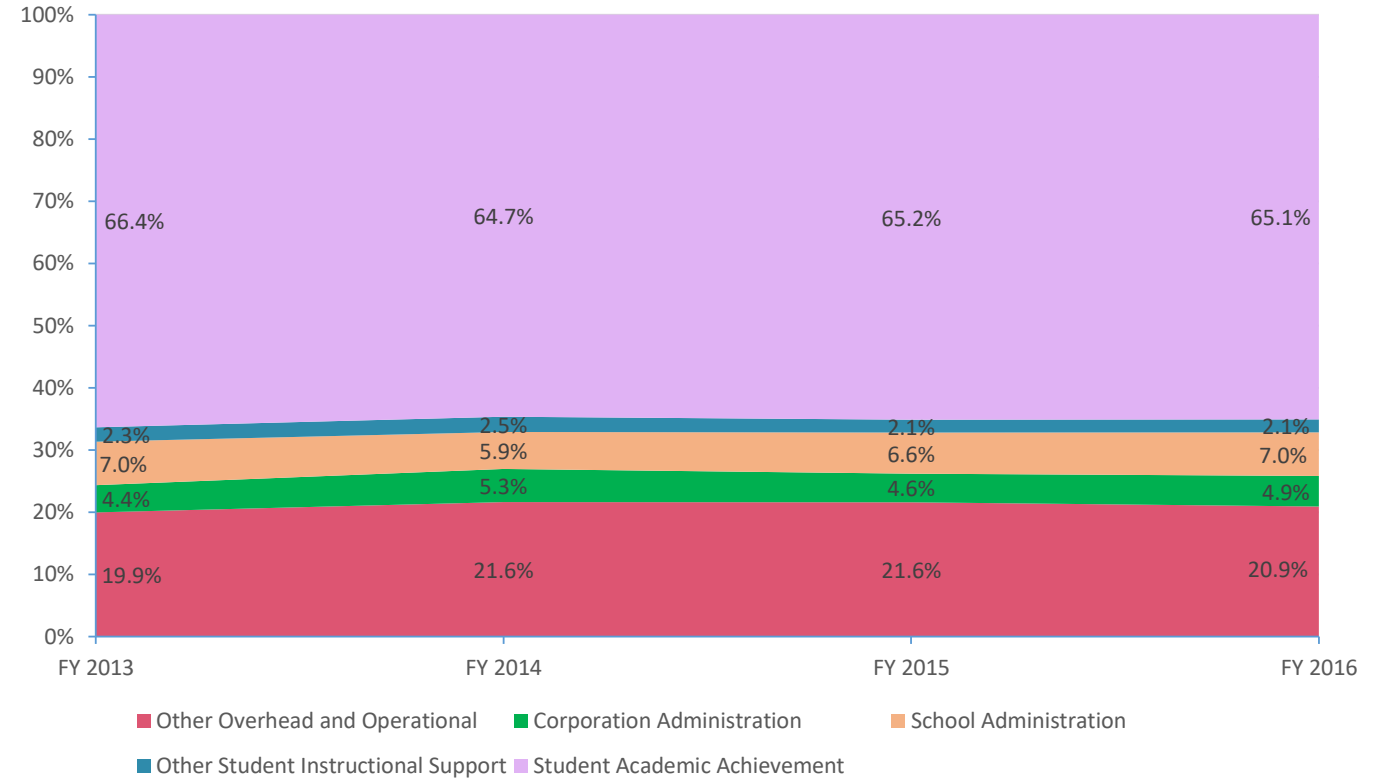
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,757,234	22.9%	\$1,980,625	22.1%	\$2,132,937	23.2%	\$2,110,042	23.3%	\$2,125,993	24.1%	\$2,161,862	25.2%
Non Operational	\$362,287	4.7%	\$981,620	10.9%	\$1,073,429	11.7%	\$1,124,874	12.4%	\$1,375,552	15.6%	\$1,023,501	11.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,119,520</b>	<b>27.6%</b>	<b>\$2,962,245</b>	<b>33.0%</b>	<b>\$3,206,366</b>	<b>34.9%</b>	<b>\$3,234,916</b>	<b>35.7%</b>	<b>\$3,501,545</b>	<b>39.6%</b>	<b>\$3,185,362</b>	<b>37.1%</b>

<b>Grand Total</b>	<b>\$7,689,894</b>	<b>\$8,976,599</b>	<b>\$9,196,620</b>	<b>\$9,073,542</b>	<b>\$8,837,921</b>	<b>\$8,592,918</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$46,110	NA	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$0	\$223,906	\$185,873	\$186,361	NA	-16.8%	0.3%
11100	Regular Programs	Elementary	\$1,987,158	\$2,451,592	\$2,195,507	\$1,583,605	-20.3%	-35.4%	-27.9%
11200	Regular Programs	Middle/Junior High	\$0	\$0	\$0	\$596,360	NA	NA	NA
11300	Regular Programs	High School	\$680,175	\$979,831	\$670,535	\$681,744	0.2%	-30.4%	1.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$128,548	\$217,900	\$202,298	NA	57.4%	-7.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$59,468	\$73,994	\$79,139	\$78,071	31.3%	5.5%	-1.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$60,851	\$81,150	\$58,122	\$57,883	-4.9%	-28.7%	-0.4%
11630	Regular Programs	Alternative Education Programs - High School	\$13,000	\$0	\$11,950	\$15,472	19.0%	NA	29.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$30,549	\$11,532	\$41,251	NA	35.0%	257.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$50,188	\$193,522	\$141,426	\$171,561	241.8%	-11.3%	21.3%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$248,774	\$0	\$0	\$0	-100.0%	NA	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$402,337	\$451,881	\$413,986	NA	2.9%	-8.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$29,026	\$74,337	\$79,913	\$59,474	104.9%	-20.0%	-25.6%
12610	Special Programs	Learning Disability	\$75,242	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$7,907	\$39,979	\$39,871	NA	404.2%	-0.3%
14100	Summer School Programs	Elementary	\$14,635	\$51,732	\$6,025	\$8,393	-42.7%	-83.8%	39.3%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$0	\$2,902	NA	NA	NA
14300	Summer School Programs	High School	\$66,194	\$0	\$10,535	\$9,847	-85.1%	NA	-6.5%
16100	Remediation	Remediation Testing	\$25,762	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$14,942	\$3,885	\$3,893	NA	-73.9%	0.2%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$5,292	\$0	\$834	NA	-84.2%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$174,003	\$143,942	\$111,623	\$104,134	-40.2%	-27.7%	-6.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$201,424	\$259,794	\$250,790	\$238,358	18.3%	-8.3%	-5.0%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$26,136	\$35,372	NA	NA	35.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,809	\$3,116	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$1,529	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$179	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$60,528	\$82,230	\$74,446	\$74,032	22.3%	-10.0%	-0.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$81,333	\$26,341	\$36,012	\$40,185	-50.6%	52.6%	11.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$102,938	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$11,411	\$2,439	\$5,757	NA	-49.5%	136.1%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$31,416	\$46,041	NA	NA	46.6%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$125,921	\$117,309	\$19,917	\$15,558	-87.6%	-86.7%	-21.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$182,495	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,247,632</b>	<b>\$5,363,782</b>	<b>\$4,716,981</b>	<b>\$4,759,354</b>	<b>12.0%</b>	<b>-11.3%</b>	<b>0.9%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$57,323	\$88,263	\$98,573	\$102,356	78.6%	16.0%	3.8%
21320	Students	Health Services - Medical Services	\$27,303	\$37,856	\$48,432	\$46,180	69.1%	22.0%	-4.6%
21340	Students	Health Services - Nurse Services	\$312	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$358,922	\$524,452	\$472,391	\$499,666	39.2%	-4.7%	5.8%
<b>Student Instructional Support Total</b>			<b>\$443,859</b>	<b>\$650,572</b>	<b>\$619,396</b>	<b>\$648,202</b>	<b>46.0%</b>	<b>-0.4%</b>	<b>4.7%</b>
<b>Overhead and Operational</b>									
23120	General Administration	Board of Education - Service Area Assistants	\$13,362	\$14,252	\$14,703	\$12,895	-3.5%	-9.5%	-12.3%
23150	General Administration	Board of Education - Legal Services	\$6,540	\$14,215	\$2,160	\$2,970	-54.6%	-79.1%	37.5%
23160	General Administration	Board of Education - Promotion Expenses	\$2,809	\$3,263	\$2,461	\$2,769	-1.4%	-15.1%	12.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,322	\$14,352	\$13,177	\$14,397	16.8%	0.3%	9.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$169,570	\$285,665	\$303,058	\$325,193	91.8%	13.8%	7.3%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$600	\$600	\$600	\$600	0.0%	0.0%	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$2,364	\$2,648	NA	NA	12.0%
25750	Central Services	Personnel Services - Health Services	\$1,343	\$747	\$239	\$346	-74.2%	-53.7%	44.8%

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							2006 to 2016	2009 to 2016	2015 to 2016
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$5,612	\$6,950	NA	NA	23.8%
25890	Central Services	Other Technology Services	\$0	\$0	\$20,000	\$12,126	NA	NA	-39.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$688,721	\$752,917	\$698,314	\$704,667	2.3%	-6.4%	0.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$625	\$50,997	\$52,379	\$53,387	8441.8%	4.7%	1.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$88,790	\$129,762	\$158,141	\$157,098	76.9%	21.1%	-0.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$418	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$51,677	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$10,546	\$23,062	\$0	\$141	-98.7%	-99.4%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$3,643	\$0	\$0	\$0	-100.0%	NA	NA
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$53,450	\$71,175	\$75,732	NA	41.7%	6.4%
27100	Student Transportation	Vehicle Operation	\$185,727	\$223,088	\$219,445	\$213,601	15.0%	-4.3%	-2.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$130,136	\$135,382	\$142,957	\$123,937	-4.8%	-8.5%	-13.3%
27400	Student Transportation	Purchase of School Buses	\$67,725	\$44,992	\$158,230	\$232,679	243.6%	417.2%	47.1%
27500	Student Transportation	Insurance on Buses	\$245	\$18,316	\$19,520	\$18,502	7451.8%	1.0%	-5.2%
27700	Student Transportation	Contracted Transportation Services	\$3,843	\$6,154	\$3,813	\$2,757	-28.2%	-55.2%	-27.7%
27900	Student Transportation	Other Student Transportation Services	\$2,819	\$3,597	\$4,419	\$4,891	73.5%	36.0%	10.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$152,372	\$205,812	\$233,226	\$193,577	27.0%	-5.9%	-17.0%
<b>Overhead and Operational Total</b>			<b>\$1,593,832</b>	<b>\$1,980,625</b>	<b>\$2,125,993</b>	<b>\$2,161,862</b>	<b>35.6%</b>	<b>9.2%</b>	<b>1.7%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$200	\$200	NA	NA	0.0%
33200	Category not Specified	Community Recreation	\$19,469	\$21,860	\$11,290	\$8,977	-53.9%	-58.9%	-20.5%
33400	Category not Specified	Athletic Coaches	\$20,803	\$47,276	\$141,976	\$143,182	588.3%	202.9%	0.8%
33940	Other Community Services	Child Care Services	\$0	\$0	\$0	\$17,249	NA	NA	NA
33990	Other Community Services	Other	\$921	\$317	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$65,857	\$2,250	\$2,821	\$1,661	-97.5%	-26.2%	-41.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$179,829	\$180,393	\$126,959	\$141,968	-21.1%	-21.3%	11.8%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$15	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$63,571	\$57,624	\$24,862	\$52,588	-17.3%	-8.7%	111.5%
53100	Lease Rental	Buildings-Principal	\$0	\$324,094	\$466,996	\$435,600	NA	34.4%	-6.7%
53150	Lease Rental	Buildings-Interest	\$0	\$329,906	\$184,504	\$214,575	NA	-35.0%	16.3%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$2,500	\$5,000	NA	NA	100.0%
60700	Category not Specified	Scholarships	\$6,450	\$17,900	\$413,444	\$2,500	-61.2%	-86.0%	-99.4%
<b>Non Operational Total</b>			<b>\$356,914</b>	<b>\$981,620</b>	<b>\$1,375,552</b>	<b>\$1,023,501</b>	<b>186.8%</b>	<b>4.3%</b>	<b>-25.6%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$34,378	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$5,071	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$20,819	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$240	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$223,993	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$33,151	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$59,863	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$1,572	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$486,213	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$71,921	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$79,377	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$3,413	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,804	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$267	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$313	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$13	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$19,237	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,849	\$0	\$0	\$0	NA	NA	NA

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26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$3,029	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$135	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,047,658</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>