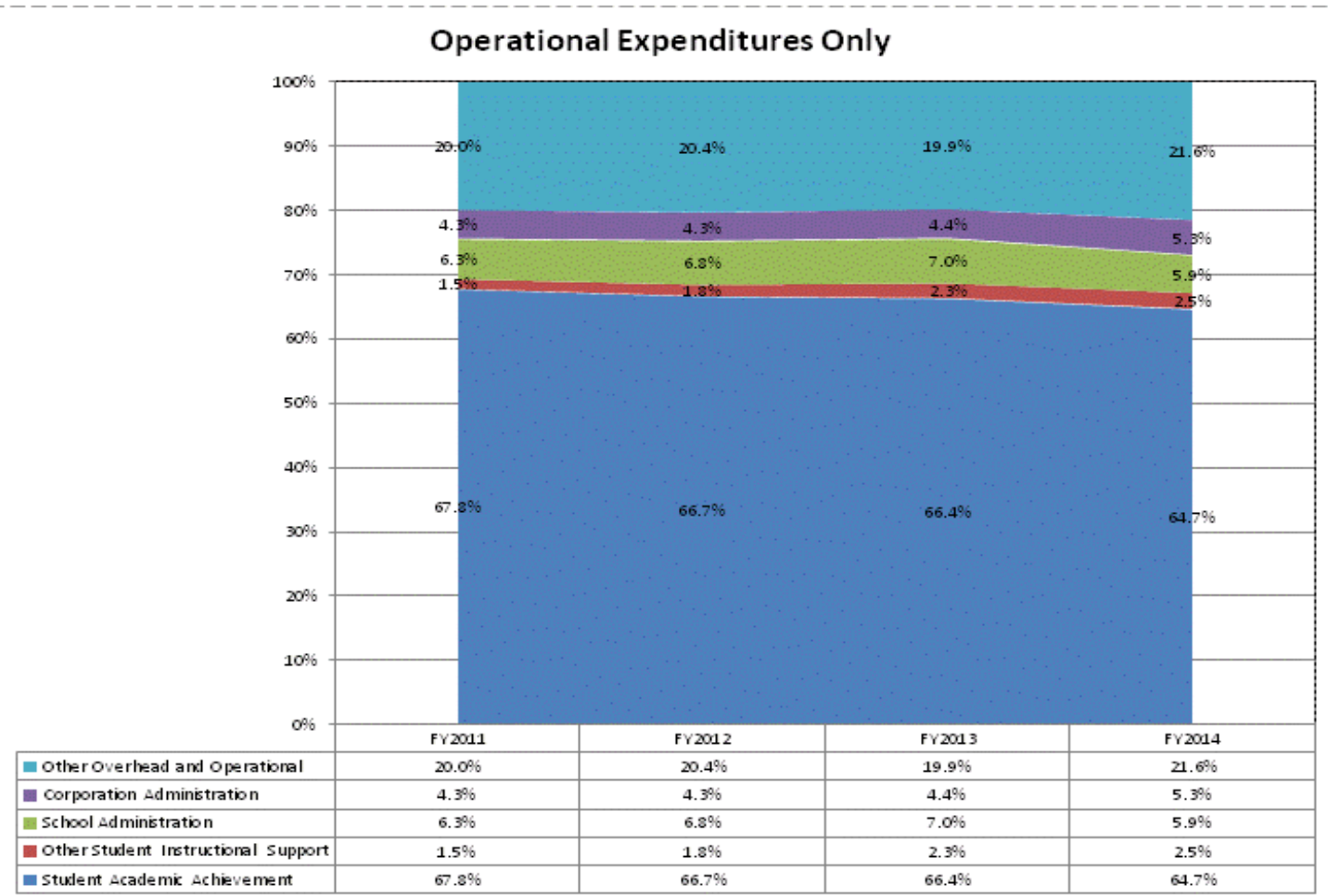
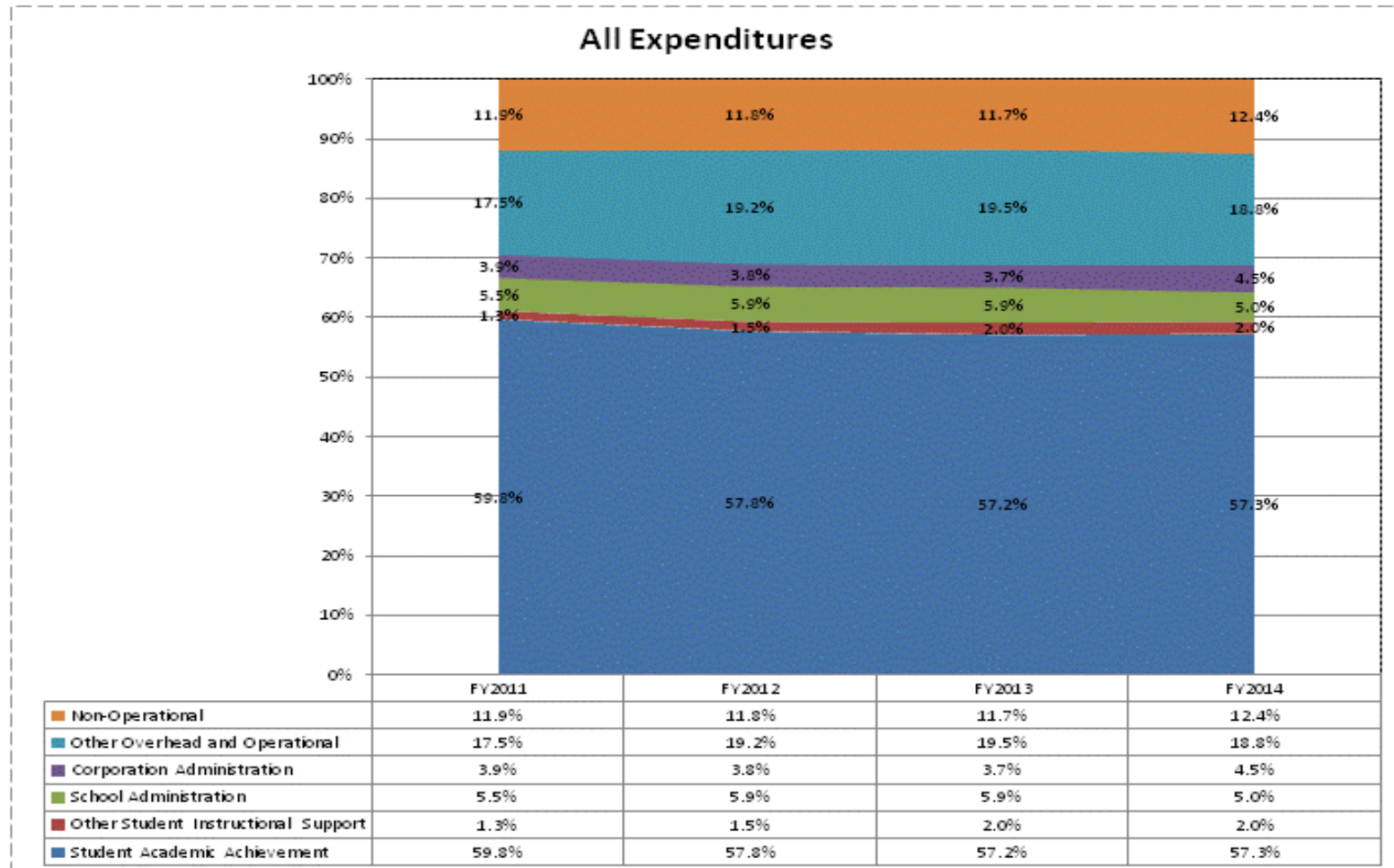


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rising Sun-Ohio Co Com (6080)

Rising Sun-Ohio Co Com (6080)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,013,256	65.2%	\$5,363,782	59.8%	\$5,262,909	57.2%	\$5,203,229	57.3%
Student Instructional Support	\$557,118	7.2%	\$650,572	7.2%	\$727,346	7.9%	\$635,397	7.0%
Overhead and Operational Nonoperational	\$1,757,234	22.9%	\$1,980,625	22.1%	\$2,132,937	23.2%	\$2,110,042	23.3%
Nonoperational	\$362,287	4.7%	\$981,620	10.9%	\$1,073,429	11.7%	\$1,124,874	12.4%
Grand Total	\$7,689,894		\$8,976,599		\$9,196,620		\$9,073,542	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	72.4%	67.0%	65.1%	64.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rising Sun-Ohio Co Com (6080)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$223,906	\$163,686	\$186,688	N/A	-17%	14%
11100 Regular Programs; Elementary	\$1,987,158	\$2,451,592	\$2,459,630	\$2,285,859	15%	-7%	-7%
11300 Regular Programs; High School	\$680,175	\$979,831	\$837,343	\$708,042	4%	-28%	-15%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$128,548	\$241,218	\$226,031	N/A	76%	-6%
11450 Vocational Education; Consumer and Homemaking	\$59,468	\$73,994	\$90,514	\$64,854	9%	-12%	-28%
11480 Vocational Education; Industrial Education A	\$60,851	\$81,150	\$60,385	\$59,924	-2%	-26%	-1%
11630 Regular Programs; Alternative Education Programs; High School	\$13,000	\$0	\$17,600	\$14,400	11%	N/A	-18%
12110 Gifted And Talented; Gifted and Talented	\$0	\$30,549	\$24,081	\$38,843	N/A	27%	61%
12210 Mental Disabilities; Mild Mental Disabilities	\$50,188	\$193,522	\$152,866	\$155,782	210%	-20%	2%
12310 Physical Impairment; Orthopedic Impairment	\$248,774	\$0	\$0	\$0	-100%	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$402,337	\$442,448	\$449,775	N/A	12%	2%
12510 Culturally Different; Communication Disorders	\$29,026	\$74,337	\$75,688	\$73,078	152%	-2%	-3%
12610 Learning Disability	\$75,242	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$0	\$7,907	\$37,457	\$33,724	N/A	326%	-10%
14100 Summer School Programs; Elementary	\$14,635	\$51,732	\$16,986	\$11,957	-18%	-77%	-30%
14300 Summer School Programs; High School	\$66,194	\$0	\$11,526	\$2,929	-96%	N/A	-75%
16100 Remediation Testing	\$25,762	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$0	\$14,942	\$12,309	\$8,252	N/A	-45%	-33%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$5,292	\$583	\$4,296	N/A	-19%	> 500%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$174,003	\$143,942	\$72,929	\$113,563	-35%	-21%	56%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$201,424	\$259,794	\$244,631	\$271,668	35%	5%	11%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$6,809	\$3,116	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,529	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$179	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$60,528	\$82,230	\$112,560	\$75,499	25%	-8%	-33%
22240 Library/Media Services; Educational Television	\$0	\$0	\$3	\$0	N/A	N/A	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$81,333	\$26,341	\$132,577	\$123,193	51%	368%	-7%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$102,938	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$11,411	\$24,211	\$19,954	N/A	75%	-18%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$11,682	\$95,443	N/A	N/A	> 500%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$94,148	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$125,921	\$117,309	\$19,994	\$85,326	-32%	-27%	327%
26497 2007 Account Code - Teachers Retirement Fund	\$182,495	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,247,632	\$5,363,782	\$5,262,909	\$5,203,229	22%	-3%	-1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$57,323	\$88,263	\$138,064	\$140,144	144%	59%	2%
21320 Health Services; Medical Services	\$27,303	\$37,856	\$42,527	\$45,311	66%	20%	7%
21340 Health Services; Nurse Services	\$312	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$358,922	\$524,452	\$546,754	\$449,943	25%	-14%	-18%
Student Instructional Support Total	\$443,859	\$650,572	\$727,346	\$635,397	43%	-2%	-13%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$13,362	\$14,252	\$13,401	\$15,005	12%	5%	12%
23150 Board of Education; Legal Services	\$6,540	\$14,215	\$2,340	\$2,790	-57%	-80%	19%
23160 Board of Education; Promotion Expenses	\$2,809	\$3,263	\$2,268	\$2,906	3%	-11%	28%
23190 Board of Education; Other Governing Body Services	\$12,322	\$14,352	\$19,330	\$13,715	11%	-4%	-29%
23210 Executive Administration; Office of The Superintendent	\$169,570	\$285,665	\$303,142	\$363,553	114%	27%	20%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rising Sun-Ohio Co Com (6080)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23230 Executive Administration; Staff Relations and Negotiations	\$600	\$600	\$600	\$600	0%	0%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,362	\$3,664	N/A	N/A	169%
25750 Personnel Services; Health Services	\$1,343	\$747	\$230	\$595	-56%	-20%	159%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$145	\$5,844	N/A	N/A	> 500%
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$688,721	\$752,917	\$718,596	\$739,989	7%	-2%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$625	\$50,997	\$66,134	\$69,023	> 500%	35%	4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$88,790	\$129,762	\$132,442	\$188,027	112%	45%	42%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$418	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$51,677	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,546	\$23,062	\$818	\$463	-96%	-98%	-43%
26700 Operation and Maintenance of Plant Services; Insurance	\$3,643	\$0	\$0	\$0	-100%	N/A	N/A
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$53,450	\$63,018	\$71,120	N/A	33%	13%
27100 Student Transportation; Vehicle Operation	\$185,727	\$223,088	\$221,017	\$208,119	12%	-7%	-6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,136	\$135,382	\$187,546	\$178,518	37%	32%	-5%
27400 Student Transportation; Purchase of School Buses	\$67,725	\$44,992	\$165,236	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$245	\$18,316	\$21,881	\$22,697	> 500%	24%	4%
27700 Student Transportation; Contracted Transportation Services	\$3,843	\$6,154	\$5,775	\$5,122	33%	-17%	-11%
27900 Student Transportation; Other Student Transportation Services	\$2,819	\$3,597	\$3,774	\$3,353	19%	-7%	-11%
31200 Food Services Operations; Food Preparation and Dispensing	\$152,372	\$205,812	\$203,881	\$209,409	37%	2%	3%
31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$5,530	N/A	N/A	N/A
Overhead and Operational Total	\$1,593,832	\$1,980,625	\$2,132,937	\$2,110,042	32%	7%	-1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$200	\$200	N/A	N/A	0%
33200 Community Recreation	\$19,469	\$21,860	\$13,545	\$13,612	-30%	-38%	0%
33400 Athletic Coaches	\$20,803	\$47,276	\$128,637	\$126,670	> 500%	168%	-2%
33990 Other Community Services; Other	\$921	\$317	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$65,857	\$2,250	\$2,095	\$256	-100%	-89%	-88%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$179,829	\$180,393	\$231,986	\$229,412	28%	27%	-1%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$15	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$63,571	\$57,624	\$32,565	\$82,425	30%	43%	153%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$324,094	\$363,665	\$377,214	N/A	16%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$329,906	\$290,335	\$276,786	N/A	-16%	-5%
60700 Nonprogramed Charges; Scholarships	\$6,450	\$17,900	\$10,400	\$18,300	184%	2%	76%
Nonoperational Total	\$356,914	\$981,620	\$1,073,429	\$1,124,874	215%	15%	5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$60,509	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$318,578	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$640,924	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,397	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$25,250	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,047,658	\$0	\$0	\$0	N/A	N/A	N/A