

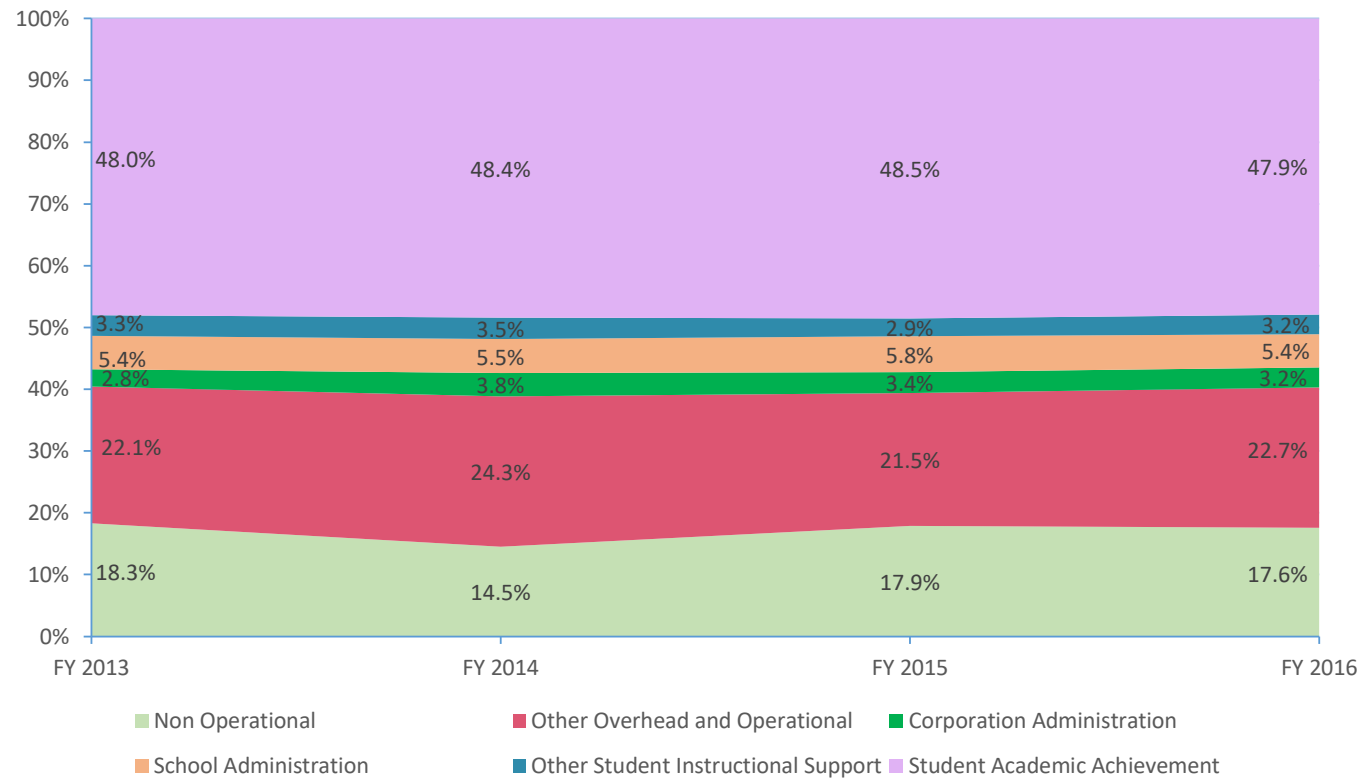
School Corporation Expenditures by Account
Biannual Financial Report Data
Rush County Schools (6995)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		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	\$12,315,762	55.3%	\$12,771,007	50.1%	\$12,585,895	48.0%	\$12,542,628	48.4%	\$12,623,713	48.5%	\$11,398,814	47.9%
Student Instructional Support	\$1,689,226	7.6%	\$2,142,178	8.4%	\$2,294,359	8.8%	\$2,325,410	9.0%	\$2,260,090	8.7%	\$2,036,625	8.6%
Total	\$14,004,988	62.9%	\$14,913,184	58.5%	\$14,880,254	56.8%	\$14,868,038	57.4%	\$14,883,803	57.2%	\$13,435,439	56.5%

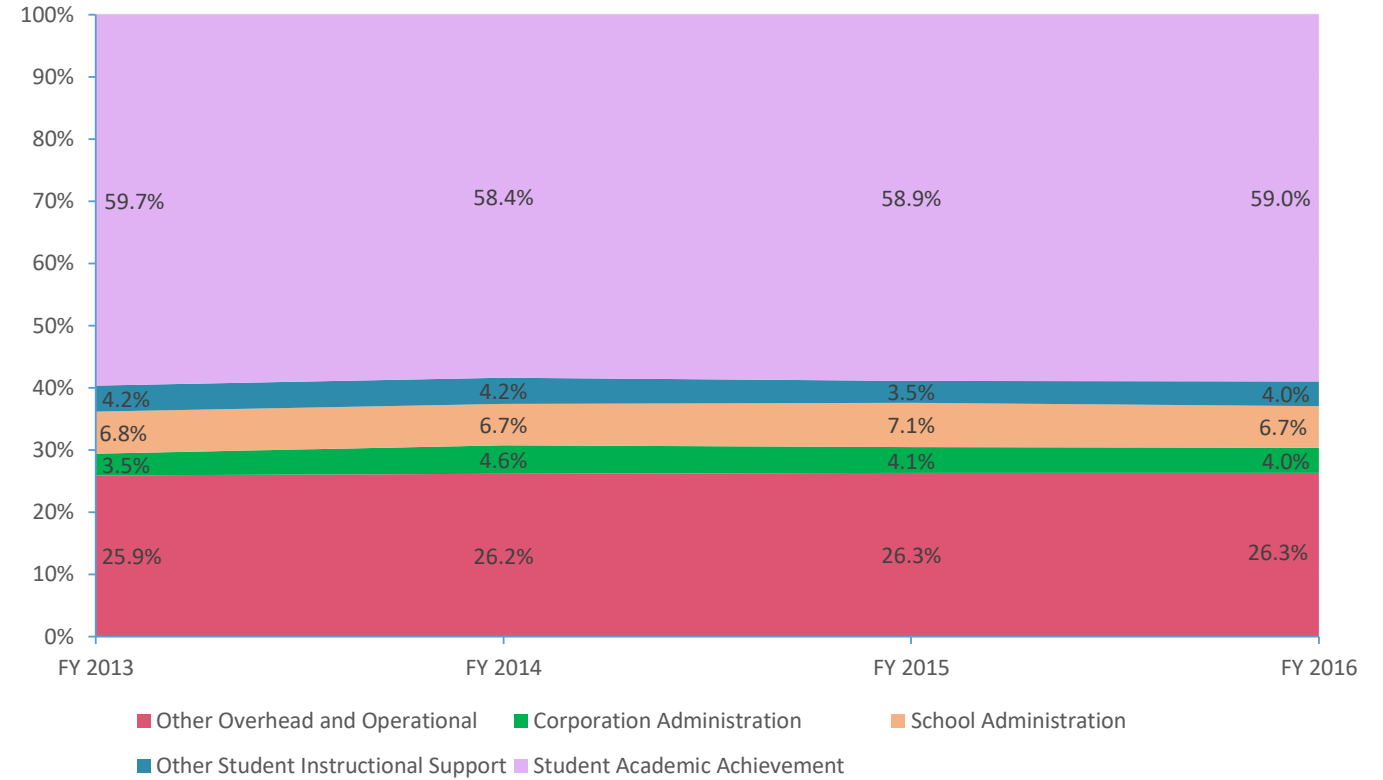
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,551,614	24.9%	\$6,010,057	23.6%	\$6,536,366	24.9%	\$7,285,701	28.1%	\$6,473,191	24.9%	\$6,176,517	26.0%
Non Operational	\$2,718,922	12.2%	\$4,550,454	17.9%	\$4,798,041	18.3%	\$3,760,637	14.5%	\$4,651,270	17.9%	\$4,183,050	17.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,270,536	37.1%	\$10,560,511	41.5%	\$11,334,407	43.2%	\$11,046,338	42.6%	\$11,124,461	42.8%	\$10,359,567	43.5%

Grand Total	\$22,275,524		\$25,473,695		\$26,214,661		\$25,914,377		\$26,008,264		\$23,795,006	
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All Expenditures



Operational Expenditures Only³



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
Rush County Schools (6995)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$30,391	\$725,367	\$640,091	\$518,652	1606.6%	-28.5%	-19.0%
11100	Regular Programs	Elementary	\$3,999,254	\$4,326,652	\$4,484,091	\$3,700,606	-7.5%	-14.5%	-17.5%
11200	Regular Programs	Middle/Junior High	\$1,335,807	\$1,370,856	\$1,455,576	\$1,441,567	7.9%	5.2%	-1.0%
11300	Regular Programs	High School	\$2,344,563	\$2,644,661	\$2,502,267	\$2,498,918	6.6%	-5.5%	-0.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$62,600	\$48,293	\$57,345	\$40,318	-35.6%	-16.5%	-29.7%
11410	Regular Programs	Vocational Education - Agriculture A	\$33,084	\$49,150	\$55,482	\$54,617	65.1%	11.1%	-1.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$65,837	\$87,432	\$97,029	\$97,279	47.8%	11.3%	0.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$135,734	\$157,208	\$66,921	\$48,635	-64.2%	-69.1%	-27.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$3,881	\$90	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$44,526	\$63,583	\$64,418	NA	44.7%	1.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$23,142	\$32,928	\$13,421	\$34,066	47.2%	3.5%	153.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$51,145	\$67,315	\$22,479	NA	-56.0%	-66.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$88,262	\$86,301	\$111,716	NA	26.6%	29.4%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$259,431	\$160,278	\$165,238	NA	-36.3%	3.1%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$438	\$0	\$0	NA	-100.0%	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$58,644	\$50,063	\$58,608	NA	-0.1%	17.1%
12350	Special Programs	Physical Impairment - Homebound	\$20,495	\$21,931	\$9,175	\$2,092	-89.8%	-90.5%	-77.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$194,035	\$179,520	\$153,354	NA	-21.0%	-14.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$55,215	\$54,590	\$50,345	NA	-8.8%	-7.8%
12520	Special Programs	Culturally Different - Compensatory	\$0	\$3,000	\$0	\$0	NA	-100.0%	NA
12610	Special Programs	Learning Disability	\$0	\$558,671	\$825,185	\$790,724	NA	41.5%	-4.2%
12710	Special Programs	Equal Opportunity At Risk	\$164,854	\$216,722	\$149,985	\$148,800	-9.7%	-31.3%	-0.8%
12810	Special Programs	Special Education Preschool	\$40,911	\$72,694	\$2,366	\$405	-99.0%	-99.4%	-82.9%
12900	Special Programs	Other Special Programs	\$513,922	\$269,357	\$240,486	\$181,837	-64.6%	-32.5%	-24.4%
13100	Adult/Continuing Education Programs	Instruction	\$13,063	\$18,645	\$15,354	\$16,701	27.8%	-10.4%	8.8%
14200	Summer School Programs	Middle/Junior High School	\$0	\$6,934	\$3,060	\$0	NA	-100.0%	-100.0%
14300	Summer School Programs	High School	\$87,610	\$80,281	\$43,308	\$35,238	-59.8%	-56.1%	-18.6%
16100	Remediation	Remediation Testing	\$128,614	\$33,937	\$7,881	\$6,005	-95.3%	-82.3%	-23.8%
16200	Remediation	Preventive Remediation	\$68,453	\$40,438	\$53,539	\$54,928	-19.8%	35.8%	2.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$268,430	\$325,227	\$305,589	\$363,890	35.6%	11.9%	19.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$34,142	\$32,131	\$35,895	\$0	-100.0%	-100.0%	-100.0%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$17,509	\$0	\$0	NA	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$32,538	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$40,582	\$107,411	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$65,658	\$45,016	\$172,082	\$76,660	16.8%	70.3%	-55.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$16,000	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$302,133	\$422,950	\$388,922	\$348,393	15.3%	-17.6%	-10.4%
22230	Instruction	Library/Media Services - Audiovisual	\$6,703	\$26,398	\$9,272	\$7,600	13.4%	-71.2%	-18.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$77,066	\$109,865	\$134,502	\$135,560	75.9%	23.4%	0.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$261,784	\$167,559	\$191,080	\$98,787	-62.3%	-41.0%	-48.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$2,156	\$37,844	NA	NA	1655.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$502,220	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$10,646,930	\$12,771,007	\$12,623,713	\$11,398,814	7.1%	-10.7%	-9.7%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$20,515	\$32,698	\$26,526	NA	29.3%	-18.9%
21220	Students	Guidance Services - Counseling Services	\$216,623	\$288,239	\$178,708	\$194,882	-10.0%	-32.4%	9.1%
21340	Students	Health Services - Nurse Services	\$157,691	\$163,749	\$259,578	\$253,131	60.5%	54.6%	-2.5%
21420	Students	Psychological Services - Psychological Testing	\$0	\$76,449	\$1,470	\$650	NA	-99.1%	-55.8%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$2,267	\$857	\$0	NA	-100.0%	-100.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$64,738	\$76,611	\$76,886	NA	18.8%	0.4%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$4,320	\$5,198	NA	NA	20.3%
21810	Students	Special Ed. Administration - Service Area Direction	\$50,675	\$155,117	\$88,234	\$95,260	88.0%	-38.6%	8.0%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$105,666	\$105,912	NA	NA	0.2%

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Account							Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
			FY 2006	FY 2009	FY 2015	FY 2016			
24100	School Administration	Office of The Principal	\$993,420	\$1,371,105	\$1,499,615	\$1,255,839	26.4%	-8.4%	-16.3%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$12,333	\$22,342	NA	NA	81.1%
Student Instructional Support Total			\$1,418,409	\$2,142,178	\$2,260,090	\$2,036,625	43.6%	-4.9%	-9.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,000	\$15,071	\$15,071	\$15,071	7.7%	0.0%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$34,277	\$49,322	\$109,815	\$103,120	200.8%	109.1%	-6.1%
23150	General Administration	Board of Education - Legal Services	\$34,894	\$5,941	\$3,273	\$5,475	-84.3%	-7.9%	67.3%
23160	General Administration	Board of Education - Promotion Expenses	\$2,172	\$3,235	\$386	\$1,321	-39.2%	-59.2%	242.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$11,048	\$5,280	\$9,801	\$25,820	133.7%	389.0%	163.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$164,480	\$223,978	\$356,376	\$220,869	34.3%	-1.4%	-38.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$12,377	\$0	\$0	NA	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$8,650	\$8,210	\$13,876	\$11,474	32.7%	39.8%	-17.3%
25120	Central Services	Fiscal Services - Service Area Direction	\$37,092	\$43,787	\$1,054	\$0	-100.0%	-100.0%	-100.0%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$57,620	\$84,784	\$100,432	\$111,751	93.9%	31.8%	11.3%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$38,058	\$63,272	\$0	\$0	-100.0%	-100.0%	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$123,028	\$270,494	\$275,112	NA	123.6%	1.7%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$20	\$0	\$0	NA	-100.0%	NA
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$23,500	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$11,191	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$33,970	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,557,566	\$1,927,512	\$1,860,182	\$1,633,299	4.9%	-15.3%	-12.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$13,090	\$11,504	\$0	\$0	-100.0%	-100.0%	NA
26499	Category not Specified	Other - 2007 Account Code	\$299,886	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$26,646	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$106,599	\$242,835	\$272,668	\$267,527	151.0%	10.2%	-1.9%
27010	Student Transportation	Service Area Direction	\$46,577	\$129,136	\$147,619	\$152,227	226.8%	17.9%	3.1%
27100	Student Transportation	Vehicle Operation	\$584,943	\$831,130	\$925,272	\$821,480	40.4%	-1.2%	-11.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$338,348	\$568,834	\$487,787	\$428,165	26.5%	-24.7%	-12.2%
27400	Student Transportation	Purchase of School Buses	\$420,346	(\$26,446)	\$0	\$343,400	-18.3%	1398.5%	NA
27500	Student Transportation	Insurance on Buses	\$41,112	\$4,760	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$272,042	\$290,296	\$421,611	\$328,157	20.6%	13.0%	-22.2%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$60	\$0	NA	NA	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$512,559	\$657,418	\$768,802	\$764,695	49.2%	16.3%	-0.5%
31400	Food Services Operations	Food Purchases	\$465,123	\$613,091	\$708,611	\$667,555	43.5%	8.9%	-5.8%
31900	Food Services Operations	Other Food Services	\$78,279	\$60,343	\$0	\$0	-100.0%	-100.0%	NA
Overhead and Operational Total			\$5,172,728	\$6,010,057	\$6,473,191	\$6,176,517	19.4%	2.8%	-4.6%
Non Operational									
33200	Category not Specified	Community Recreation	\$15,391	\$29,862	\$19,541	\$20,594	33.8%	-31.0%	5.4%
33400	Category not Specified	Athletic Coaches	\$291,401	\$421,320	\$352,398	\$428,189	46.9%	1.6%	21.5%
43000	Category not Specified	Professional Services	\$0	\$1,408,775	\$300	\$0	NA	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$193,641	\$429,813	\$1,242,312	\$645,715	233.5%	50.2%	-48.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$2,000	\$4,000	\$4,741	NA	137.0%	18.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$2,785	\$2,250	\$85	\$2,700	-3.1%	20.0%	3076.5%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$324,464	\$562,555	\$812,622	\$866,938	167.2%	54.1%	6.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$86,142	\$49,380	\$55,013	\$49,173	-42.9%	-0.4%	-10.6%
53100	Lease Rental	Buildings-Principal	\$1,652,000	\$1,644,500	\$2,165,000	\$2,165,000	31.1%	31.7%	0.0%
53200	Lease Rental	Equipment-Principal	\$94,280	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$2,660,104	\$4,550,454	\$4,651,270	\$4,183,050	57.3%	-8.1%	-10.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$90,864	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$15,464	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - O&O NA PERF - 2007 Account Code	\$20,634	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$3,368	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$607,739	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$95,281	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$119,040	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$20,692	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$41,199	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$7,150	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$5,424	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,544	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$928,892	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$152,900	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$233,598	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$33,210	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$138	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$24	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$190	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$5	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,377,353	\$0	\$0	\$0	NA	NA	NA