

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Richmond Community Schools (8385)

Richmond Community Schools (8385)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$20,595,542	\$19,447,542	\$17,871,020	\$17,888,845	-3%	0%
Group Health Insurance (222)	\$5,299,695	\$5,144,605	\$4,112,924	\$3,626,034	-9%	-12%
Noncertified Salaries (120)	\$2,354,190	\$2,448,380	\$2,763,757	\$2,969,150	6%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,264,829	\$1,405,822	\$1,654,504	\$1,370,932	2%	-17%
Social Security-Certified Employee Retirement (212)	\$1,537,855	\$1,436,995	\$1,309,701	\$1,305,864	-4%	0%
Operational Supplies (611)	\$540,007	\$408,629	\$391,760	\$369,801	-9%	-6%
Textbooks (630)	\$38,514	\$784,618	\$367,029	\$353,278	74%	-4%
Pre-2008 object code - temporary salaries (header) (130)	\$117,075	\$68,645	\$118,206	\$340,101	31%	188%
Other Employee Benefits (241 to 290)	\$294,764	\$168,227	\$242,164	\$280,982	-1%	16%
Social Security-Noncertified Employee Retirement (211)	\$183,310	\$189,116	\$217,249	\$248,031	8%	14%
Equipment (730)	\$163,191	\$198,399	\$100,725	\$224,191	8%	123%
Other Purchased Professional and Technical Services (319)	\$849,134	\$706,410	\$494,119	\$214,679	-29%	-57%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$251,313	\$328,891	\$194,819	\$192,787	-6%	-1%
Transfer Tuition to Private Sources (563)	\$167,091	\$156,713	\$162,377	\$184,361	2%	14%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$225,685	\$212,199	\$210,665	\$134,762	-12%	-36%
Other General Supplies (615, 660 to 689)	\$185,616	\$191,655	\$159,282	\$121,933	-10%	-23%
Public Employees Retirement Fund (214)	\$53,452	\$63,261	\$105,929	\$100,851	17%	-5%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$111,761	\$86,964	\$75,348	\$82,410	-7%	9%
Computer Hardware (741)	\$56,688	\$296,521	\$258,547	\$79,122	9%	-69%
Purchased Professional and Technnical Pupil Services (313)	\$7,159	\$39,048	\$36,033	\$71,364	78%	98%
Group Life Insurance (221)	\$40,019	\$66,773	\$59,964	\$64,005	12%	7%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$80,189	\$50,414	N/A	-37%
Library Books (640)	\$65,806	\$70,731	\$46,093	\$48,524	-7%	5%
Travel (580)	\$40,984	\$39,969	\$39,320	\$32,747	-5%	-17%
Workers Compensation Insurance (225)	\$98,372	\$99,610	\$8,151	\$13,823	-39%	70%
Food Purchases (614)	\$158	\$742	\$203	\$1,000	59%	393%
Licensed Employees Temporary Salaries (135)	\$3,330	\$0	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Gas (622)	\$6,896	\$8,992	\$1,778	\$0	-100%	-100%
Transfer Tuition to Other School Corporations Within the State (561)	\$785	\$0	\$3,265	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$1,037	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Staff Services (314)	\$0	\$0	\$19,400	\$0	N/A	-100%
Printing and Binding (550)	\$0	\$0	\$43	\$0	N/A	-100%
Other Communication Services (533 to 539)	\$1,494	\$1,109	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$2,100	\$1,851	\$0	\$0	-100%	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$234,781	\$0	N/A	-100%

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Richmond Community Schools (8385)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$2,000	\$0	N/A	-100%
Utility Services Water and Sewage (411)	\$4,051	\$4,719	\$271	\$0	-100%	-100%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$19,234	\$21,370	\$29,784	\$0	-100%	-100%
Nonlicensed Employees Temporary Salaries (136)	\$19,663	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$8,026	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$34,608,824	\$34,098,506	\$31,371,399	\$30,369,993	-3%	-3%
Student Instructional Support						
Certified Salaries (110)	\$2,478,616	\$2,715,208	\$2,534,486	\$2,536,663	1%	0%
Noncertified Salaries (120)	\$1,288,464	\$1,279,799	\$1,156,643	\$1,161,019	-3%	0%
Group Health Insurance (222)	\$165,237	\$211,858	\$522,256	\$676,182	42%	29%
Purchased Professional and Technnical Pupil Services (313)	\$1,179,561	\$1,217,460	\$244,860	\$405,970	-23%	66%
Social Security-Certified Employee Retirement (212)	\$184,808	\$201,020	\$185,899	\$186,170	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$118,050	\$144,656	\$191,028	\$143,082	5%	-25%
Operational Supplies (611)	\$124,452	\$114,430	\$188,639	\$132,234	2%	-30%
Public Employees Retirement Fund (214)	\$99,193	\$110,107	\$147,524	\$125,095	6%	-15%
Computer Hardware (741)	\$2,280	\$3,588	\$24,743	\$123,133	171%	398%
Social Security-Noncertified Employee Retirement (211)	\$97,018	\$95,446	\$88,157	\$88,187	-2%	0%
Other Purchased Professional and Technical Services (319)	\$32,416	\$38,040	\$16,510	\$50,000	11%	203%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$39,307	\$39,786	\$47,348	\$39,562	0%	-16%
Other Employee Benefits (241 to 290)	\$1,306	\$530	\$24,584	\$32,416	123%	32%
Overtime Salaries (140)	\$9,449	\$10,261	\$20,491	\$31,086	35%	52%
Pre-2008 object code - temporary salaries (header) (130)	\$8,865	\$9,409	\$24,132	\$21,682	25%	-10%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$402,331	\$21,282	N/A	-95%
Equipment (730)	\$0	\$0	\$11,123	\$13,339	N/A	20%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$320	\$660	\$906	\$4,830	97%	433%
Purchased Professional and Technnical Board of Education Services (318)	\$4,520	\$10,490	\$2,063	\$2,750	-12%	33%
Workers Compensation Insurance (225)	\$3,874	\$3,872	\$1,303	\$2,006	-15%	54%
Printing and Binding (550)	\$4,304	\$2,401	\$1,687	\$837	-34%	-50%
Other Group Insurance - dental, vision, accident, long term disabilty (224)	\$3,071	\$3,360	\$1,447	\$782	-29%	-46%
Other General Supplies (615, 660 to 689)	\$0	\$150	\$3,436	\$731	N/A	-79%
Group Life Insurance (221)	\$2,238	\$2,133	\$925	\$644	-27%	-30%
Travel (580)	\$9,544	\$3,671	\$3,499	\$202	-62%	-94%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$5,897	\$1,898	\$145	N/A	-92%
Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$145,599	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$10,579	\$0	N/A	-100%

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Technology Related Professional Development (748)	\$7,579	\$12,292	\$7,096	\$0	-100%	-100%
Student Instructional Support Total	\$5,864,473	\$6,236,523	\$6,011,192	\$5,800,028	0%	-4%
Overhead and Operational						
Noncertified Salaries (120)	\$2,980,337	\$2,972,466	\$2,812,270	\$2,792,875	-2%	-1%
Purchased Services; Student Transportation Services (510)	\$2,294,619	\$2,399,393	\$2,504,345	\$2,399,691	1%	-4%
Food Purchases (614)	\$1,360,425	\$1,507,490	\$1,587,471	\$1,531,505	3%	-4%
Heating and Cooling for Buildings - Electricity (621)	\$941,669	\$979,778	\$906,110	\$1,091,154	4%	20%
Equipment (730)	\$866,003	\$562,224	\$722,113	\$758,064	-3%	5%
Group Health Insurance (222)	\$218,406	\$220,381	\$468,304	\$615,329	30%	31%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$416,055	\$379,422	\$509,243	\$512,906	5%	1%
Heating and Cooling for Buildings - Gas (622)	\$269,540	\$301,656	\$281,614	\$330,566	5%	17%
Certified Salaries (110)	\$288,088	\$309,558	\$325,422	\$308,202	2%	-5%
Public Employees Retirement Fund (214)	\$176,787	\$191,805	\$254,565	\$234,548	7%	-8%
Social Security-Noncertified Employee Retirement (211)	\$239,694	\$232,632	\$218,802	\$218,698	-2%	0%
Other Purchased Professional and Technical Services (319)	\$205,811	\$275,322	\$168,270	\$193,999	-1%	15%
Utility Services Water and Sewage (411)	\$126,294	\$136,262	\$134,049	\$139,689	3%	4%
Operational Supplies (611)	\$148,983	\$184,179	\$110,135	\$132,581	-3%	20%
Light and Power - Other than Heating and Cooling (625)	\$76,946	\$75,960	\$156,225	\$115,284	11%	-26%
Overtime Salaries (140)	\$71,367	\$67,002	\$76,582	\$90,402	6%	18%
Telephone (531)	\$216,076	\$156,468	\$86,518	\$78,999	-22%	-9%
Pre-2008 object code - temporary salaries (header) (130)	\$52,429	\$45,843	\$39,165	\$67,572	7%	73%
Travel (580)	\$56,045	\$67,001	\$64,834	\$67,497	5%	4%
Severance/Early Retirement Pay (213)	\$217,069	\$136,909	\$45,372	\$62,101	-27%	37%
Purchased Professional and Technical Board of Education Services (318)	\$29,579	\$41,982	\$31,431	\$41,887	9%	33%
Gas - Other than Heating and Cooling (626)	\$38,387	\$37,794	\$41,805	\$37,744	0%	-10%
Social Security-Certified Employee Retirement (212)	\$29,874	\$34,730	\$30,778	\$30,512	1%	-1%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$40,944	\$32,052	\$27,675	\$28,827	-8%	4%
Other Employee Benefits (241 to 290)	\$18,590	\$21,375	\$23,545	\$28,422	11%	21%
Dues and Fees (810)	\$25,562	\$25,265	\$21,394	\$28,188	2%	32%
Heating and Cooling for Buildings - Fuel Oil (623)	\$31,320	\$15,374	\$44,168	\$26,298	-4%	-40%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$18,159	\$44,961	\$65,671	\$25,874	9%	-61%
Board Members Compensation (115)	\$21,862	\$24,630	\$24,742	\$20,912	-1%	-15%
Other General Supplies (615, 660 to 689)	\$24,687	\$13,098	\$13,863	\$16,380	-10%	18%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,103	\$17,013	\$28,154	\$14,853	-3%	-47%
Unemployment compensation (230)	\$88,922	\$37,797	\$54,408	\$12,070	-39%	-78%

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Workers Compensation Insurance (225)	\$4,449	\$9,123	\$5,374	\$8,661	18%	61%
Bank Service Charges (871)	\$13,498	\$7,530	\$7,763	\$6,650	-16%	-14%
Purchased Professional and Technical Data Processing Services (316)	\$9,772	\$5,312	\$6,253	\$6,612	-9%	6%
Utility Services Removal of Refuse and Garbage (412)	\$12,611	\$13,632	\$8,400	\$5,812	-18%	-31%
Printing and Binding (550)	\$2,874	\$2,880	\$782	\$4,599	12%	488%
Purchased Professional and Technical Staff Services (314)	\$2,601	\$4,461	\$2,555	\$4,223	13%	65%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,973	\$4,425	\$5,565	\$3,726	-2%	-33%
Advertising (540)	\$1,640	\$1,284	\$1,038	\$2,960	16%	185%
Official Bond Premiums (525)	\$4,912	\$2,456	\$2,456	\$546	-42%	-78%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$457	\$438	\$72	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$500	\$420	\$75,576	\$0	-100%	-100%
Vehicles (731)	\$192,930	\$0	\$0	\$0	-100%	N/A
Terminal Leave (125)	\$0	\$0	\$43,655	\$0	N/A	-100%
Judgments Against the School Corporation (820)	\$40,000	\$2,838	\$7,500	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$62,015	\$0	N/A	-100%
Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$80,008	\$0	N/A	-100%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$22,567	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$58,008	\$0	N/A	-100%
Group Life Insurance (221)	\$376	\$392	\$314	\$0	-100%	-100%
Buildings (720)	\$25,593	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$9,499	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$11,933,316	\$11,603,010	\$12,268,944	\$12,097,417	0%	-1%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$771,125	\$1,662,198	\$6,776,094	\$2,559,782	35%	-62%
Equipment (730)	\$1,398,480	\$1,299,747	\$1,489,856	\$1,064,443	-7%	-29%
Miscellaneous Objects (876 to 899)	\$2,094,266	\$713,210	\$1,887,506	\$723,418	-23%	-62%
Redemption of Principal (831)	\$1,705,000	\$595,000	\$1,875,000	\$655,000	-21%	-65%
Other Purchased Professional and Technical Services (319)	\$17,780	\$343,338	\$402,822	\$251,351	94%	-38%
Certified Salaries (110)	\$235,792	\$262,581	\$415,575	\$215,940	-2%	-48%
Interest on Bonds or Notes (832)	\$1,063,495	\$366,508	\$865,313	\$206,331	-34%	-76%
Noncertified Salaries (120)	\$172,402	\$166,922	\$227,869	\$171,288	0%	-25%
Teacher Retirement Fund, After 7-1-95 (216)	\$21,000	\$26,217	\$41,445	\$21,000	0%	-49%
Group Health Insurance (222)	\$5,972	\$1,107	\$14,879	\$19,812	35%	33%
Social Security-Certified Employee Retirement (212)	\$17,913	\$19,912	\$31,557	\$16,285	-2%	-48%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$11,791	\$11,036	\$13,666	\$13,324	3%	-2%

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Social Security-Noncertified Employee Retirement (211)	\$13,373	\$12,981	\$17,607	\$13,297	0%	-24%
Other General Supplies (615, 660 to 689)	\$5,357	\$4,875	\$4,940	\$6,016	3%	22%
Operational Supplies (611)	\$25,474	\$23,224	\$10,111	\$5,933	-31%	-41%
Public Employees Retirement Fund (214)	\$4,398	\$3,177	\$6,395	\$3,890	-3%	-39%
Nonlicensed Employees Temporary Salaries (136)	\$3,735	\$2,760	\$2,285	\$2,563	-9%	12%
Other Employee Benefits (241 to 290)	\$0	\$0	\$1,707	\$2,121	N/A	24%
Workers Compensation Insurance (225)	\$86	\$16	\$0	\$1,000	84%	N/A
Travel (580)	\$1,169	\$1,361	\$0	\$533	-18%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$639	\$521	\$714	\$511	-5%	-28%
Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$4,800	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$103,289	\$0	N/A	-100%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$3,200	\$0	N/A	-100%
Computer Hardware (741)	\$286,439	\$85,599	\$0	\$0	-100%	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$750	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$1,049	\$0	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$91	\$17	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$10,928	\$10,772	\$9,940	\$0	-100%	-100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$103	\$19	\$0	\$0	-100%	N/A
Nonoperational Total	\$7,868,606	\$5,613,096	\$14,206,571	\$5,953,837	-7%	-58%
Grand Total	\$60,275,218	\$57,551,135	\$63,858,105	\$54,221,276	-3%	-15%