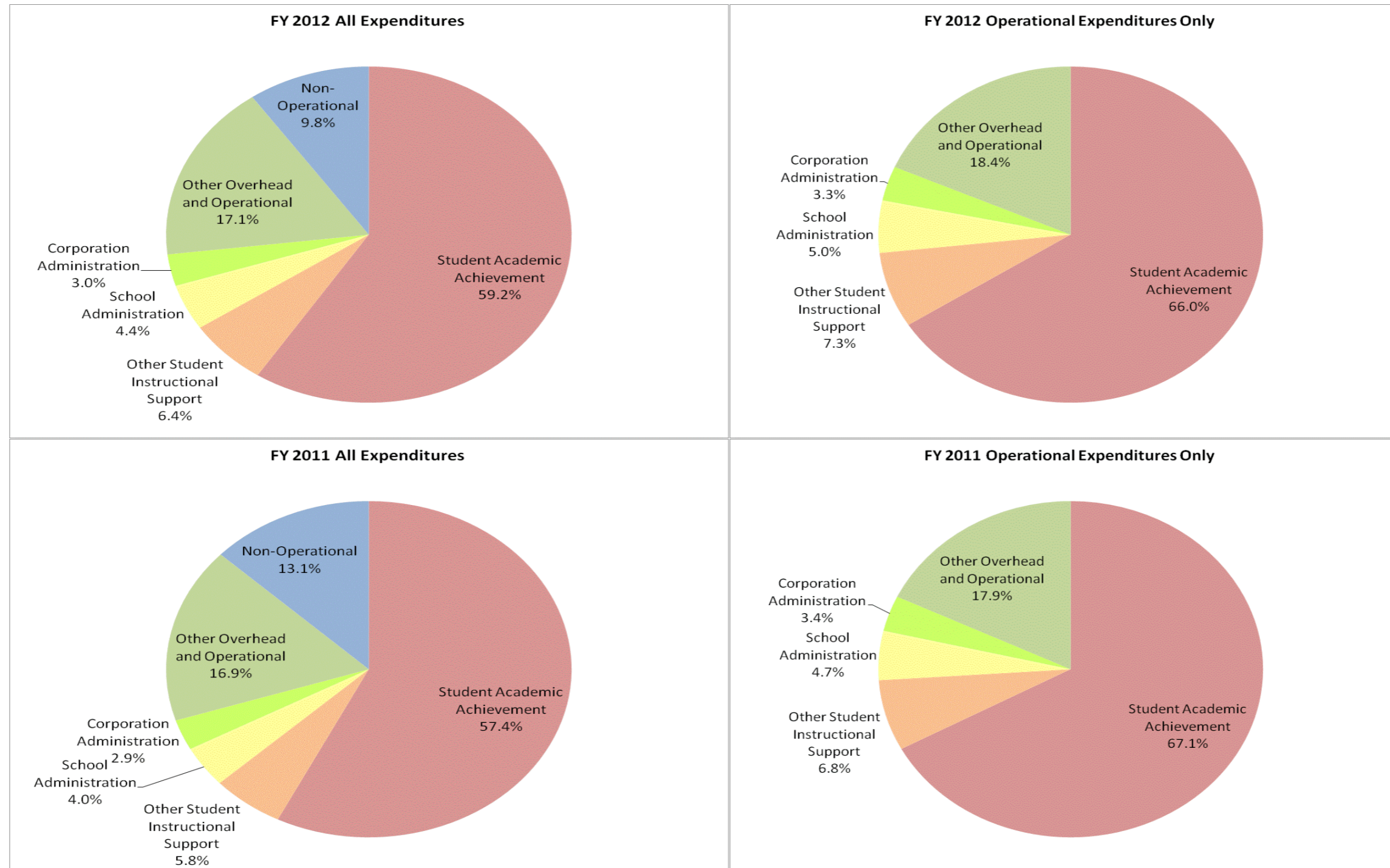


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Richmond Community Schools (8385)**

Richmond Community Schools (8385)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$35,207,762	59.0%	\$35,169,160	60.2%	\$34,608,824	57.4%	\$34,098,506	59.2%
Student Instructional Support	\$6,219,157	10.4%	\$5,305,647	9.1%	\$5,864,473	9.7%	\$6,236,523	10.8%
Overhead and Operational	\$12,062,544	20.2%	\$11,819,695	20.2%	\$11,933,316	19.8%	\$11,603,010	20.2%
Nonoperational	\$6,138,609	10.3%	\$6,171,296	10.6%	\$7,868,606	13.1%	\$5,613,096	9.8%
Grand Total	\$59,628,072		\$58,465,798		\$60,275,218		\$57,551,135	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	69.5%	69.2%	67.1%	70.1%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Richmond Community Schools (8385)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$54,294	\$120,950	\$78,598	\$96,224	77%	-20%	22%
	11050 Regular Programs; Full Day Kindergarten	\$1,014,442	\$1,003,640	\$1,082,503	\$1,121,979	11%	12%	4%
	11100 Regular Programs; Elementary	\$9,071,716	\$14,884,974	\$14,057,425	\$13,578,268	50%	-9%	-3%
	11200 Regular Programs; Middle/Junior High	\$2,360,243	\$2,665,062	\$2,907,032	\$2,987,401	27%	12%	3%
	11300 Regular Programs; High School	\$3,593,615	\$4,487,766	\$4,468,129	\$4,641,740	29%	3%	4%
	11460 Vocational Education; Occupational Home Economics	\$54,757	\$67,294	\$68,516	\$68,260	25%	1%	0%
	11470 Vocational Education; Business Education	\$93,066	\$122,373	\$131,360	\$133,494	43%	9%	2%
	11480 Vocational Education; Industrial Education A	\$431,072	\$431,721	\$445,950	\$463,046	7%	7%	4%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$400	\$0			-100%
	11910 Other Regular Programs; Competency Testing	\$163,724	\$197,536	\$205,756	\$195,721	20%	-1%	-5%
	12110 Gifted And Talented; Gifted and Talented	\$267,480	\$436,441	\$458,327	\$437,507	64%	0%	-5%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$18,023	\$0			-100%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$276,366	\$598,251	\$717,864	\$723,520	162%	21%	1%
	12310 Physical Impairment; Orthopedic Impairment	\$54,450	\$79,729	\$75,423	\$67,853	25%	-15%	-10%
	12320 Physical Impairment; Multiple Disabilities	\$65,205	\$57,450	\$59,152	\$65,312	0%	14%	10%
	12330 Physical Impairment; Visual Impairment	\$46,508	\$111,279	\$108,841	\$100,355	116%	-10%	-8%
	12340 Physical Impairment; Hearing Impairment	\$81,450	\$64,503	\$88,125	\$121,133	49%	88%	37%
	12350 Physical Impairment; Homebound	\$59,930	\$50,898	\$42,841	\$51,318	-14%	1%	20%
	12610 Learning Disability	\$2,624,620	\$3,606,587	\$3,322,283	\$3,280,554	25%	-9%	-1%
	12710 Equal Opportunity At Risk	\$469,807	\$337,294	\$332,644	\$284,607	-39%	-16%	-14%
	12810 Special Education Preschool	\$422,845	\$560,514	\$497,875	\$382,088	-10%	-32%	-23%
	12900 Other Special Programs	\$1,361,580	\$1,297,480	\$1,266,613	\$1,100,667	-19%	-15%	-13%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$296,646	\$212,309	\$256,583	\$180,171	-39%	-15%	-30%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,889	\$12,507	\$9,761	\$11,296	498%	-10%	16%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$56,306	\$85,686	\$0	\$0	-100%	-100%	
	14100 Summer School Programs; Elementary	\$11,939	\$13,069	\$222,111	\$222,552	> 500%	> 500%	0%
	14300 Summer School Programs; High School	\$257,797	\$154,523	\$146,371	\$98,279	-62%	-36%	-33%
	16100 Remediation Testing	\$142,097	\$31,744	\$53,362	\$57,794	-59%	82%	8%
	17900 Payments to Other Governmental Units Within State; Other	\$2	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$282,621	\$296,680	\$288,891	\$254,145	-10%	-14%	-12%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$684,304	\$936,047	\$1,090,568	\$1,305,885	91%	40%	20%
	22130 Improvement of Instruction; Instructional Staff Training	\$60,398	\$21,047	\$45,015	\$82,869	37%	294%	84%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$106,861	\$171,343	\$140,934	\$174,103	63%	2%	24%
	22210 Library/Media Services; Service Area Direction	\$40,189	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$822,475	\$857,695	\$807,409	\$746,886	-9%	-13%	-7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$337,660	\$60,668	\$52,047	\$40,495	-88%	-33%	-22%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	-\$64	\$5,750	\$0	\$1,851		-68%	
	22350 Instruction, Related Technology; Systems Operations	\$0	\$5,566	\$0	\$0		-100%	
	22360 Instruction, Related Technology; Network Support	\$605,698	\$483,031	\$569,787	\$568,747	-6%	18%	0%
	22900 Other Support Service, Instructional Staff	\$0	\$436,473	\$428,855	\$412,032		-6%	-4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$105,201	\$67,867	\$26,343	\$16,662	-84%	-75%	-37%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$119,871	\$8,026	\$0		-100%	-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,609	\$15,546	\$29,080	\$23,694	88%	52%	-19%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,306,788	\$0	\$0	\$0			
Student Academic Achievement Total		\$27,698,586	\$35,169,160	\$34,608,824	\$34,098,506	23%	-3%	-1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$41,485	\$50,959	\$36,987	\$36,799	-11%	-28%	-1%
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$41,341			
	21130 Attendance and Social Work Services; Social Work Services	\$89,781	\$480,097	\$1,242,917	\$1,299,487	> 500%	171%	5%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$30,938	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$526,362	\$685,669	\$598,308	\$595,472	13%	-13%	0%
	21230 Guidance Services; Appraisal Services	\$913	\$1,500	\$478	\$0	-100%	-100%	-100%
	21240 Guidance Services; Information Services	\$2,917	\$3,488	\$4,304	\$2,401	-18%	-31%	-44%
	21250 Guidance Services; Records Maintenance	\$1,450	\$1,051	\$1,213	\$1,241	-14%	18%	2%
	21290 Guidance Services; Other Guidance Services	\$5,706	\$34,190	\$17,535	\$14,570	155%	-57%	-17%
	21320 Health Services; Medical Services	\$1,869	\$900	\$4,175	\$2,030	9%	126%	-51%
	21340 Health Services; Nurse Services	\$149,849	\$204,708	\$206,807	\$219,951	47%	7%	6%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Richmond Community Schools (8385)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21420 Psychological Testing	\$211,548	\$233,160	\$134,658	\$93,005	-56%	-60%	-31%
	21490 Other Psychological Services	\$0	\$0	\$26,502	\$49,658			87%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$422,181	\$434,507	\$371,077	\$459,928	9%	6%	24%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$14,000	\$0			-100%
	21810 Special Education Administration; Service Area Direction	\$176,584	\$244,866	\$253,168	\$253,115	43%	3%	0%
	21890 Special Education Administration; Other Special Education Administration	\$1,349,440	\$278,429	\$386,444	\$408,430	-70%	47%	6%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$58,555	\$155,259	\$173,835		197%	12%
	21990 Other Support Services, Students; Other Student Services	\$5,567	\$17,729	\$18,041	\$53,076	> 500%	199%	194%
	24100 Office of The Principal	\$2,076,910	\$2,434,438	\$2,244,819	\$2,409,166	16%	-1%	7%
	24900 Other Support Services, School Administration	\$107,147	\$141,400	\$147,782	\$123,017	15%	-13%	-17%
Student Instructional Support Total		\$5,200,648	\$5,305,647	\$5,864,473	\$6,236,523	20%	18%	6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$13,703	\$19,617	\$23,305	\$26,151	91%	33%	12%
	23150 Board of Education; Legal Services	\$13,334	\$37,568	\$29,579	\$41,982	215%	12%	42%
	23160 Board of Education; Promotion Expenses	\$7,646	\$4,108	\$4,726	\$6,377	-17%	55%	35%
	23210 Executive Administration; Office of The Superintendent	\$211,514	\$234,445	\$235,022	\$243,266	15%	4%	4%
	23220 Executive Administration; Community Relations	\$0	\$20,512	\$9,390	\$2,750		-87%	-71%
	23230 Executive Administration; Staff Relations and Negotiations	\$16,096	\$12,131	\$10,762	\$73,019	354%	> 500%	> 500%
	23290 Executive Administration; Other Executive Administration Services	\$62,420	\$42,525	\$43,202	\$50,947	-18%	20%	18%
	25110 Fiscal Services; Office of The Business Manager	\$51,879	\$61,330	\$51,202	\$53,375	3%	-13%	4%
	25120 Fiscal Services; Service Area Direction	\$71,953	\$85,419	\$75,959	\$104,001	45%	22%	37%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$34,444	\$41,071	\$35,573	\$33,270	-3%	-19%	-6%
	25150 Fiscal Services; Payroll Services	\$37,029	\$36,638	\$39,518	\$39,886	8%	9%	1%
	25160 Fiscal Services; Financial Accounting	\$55,027	\$65,252	\$60,559	\$60,314	10%	-8%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$2,007	\$569	\$500	\$968	-52%	70%	93%
	25195 Other Fiscal Services; Bank Account Service Charge	\$7,631	\$10,398	\$13,498	\$7,530	-1%	-28%	-44%
	25199 Other Fiscal Services; Other	\$3,022	\$16,007	\$18,018	\$30,884	> 500%	93%	71%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$7,278	\$0	\$0		-100%	
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$37,029	\$43,177	\$42,883	\$61,431	66%	42%	43%
	25300 Printing, Publishing, and Duplicating Services	\$1,873	\$1,129	\$1,640	\$1,284	-31%	14%	-22%
	25400 Planning, Research, Development and Evaluation	\$16,943	\$32,958	\$128,521	\$108,575	> 500%	229%	-16%
	25710 Personnel Services; Supervision of Personnel Services	\$211,738	\$251,712	\$248,239	\$244,407	15%	-3%	-2%
	25720 Personnel Services; Recruitment and Placement	\$8,974	\$13,474	\$5,978	\$6,506	-28%	-52%	9%
	25740 Personnel Services; Noninstructional Personnel Training	\$20,116	\$21,599	\$20,145	\$15,273	-24%	-29%	-24%
	25750 Personnel Services; Health Services	\$23,795	\$10,740	\$3,840	\$8,750	-63%	-19%	128%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$260	\$0			-100%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$18,159	\$44,961			148%
	25890 Other Technology Services	\$9,495	\$27,805	\$29,100	\$33,125	249%	19%	14%
	25910 Judgments	\$0	\$0	\$40,000	\$2,838			-93%
	25990 Other Support Services, Central	\$270,822	\$837,898	\$581,065	\$449,169	66%	-46%	-23%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$131,162	\$83,184	\$82,419	\$81,106	-38%	-2%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,122,782	\$4,232,760	\$3,715,143	\$4,021,980	-2%	-5%	8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$877,193	\$308,721	\$176,402	\$146,055	-83%	-53%	-17%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,913	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$25,500	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,268	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$54,644	\$46,703	\$40,234	\$55,469	2%	19%	38%
	26700 Operation and Maintenance of Plant Services; Insurance	\$355,490	\$359,423	\$391,486	\$352,249	-1%	-2%	-10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$23,046	\$98,664	\$223,639	\$161,468	> 500%	64%	-28%
	27010 Student Transportation; Service Area Direction	\$114,231	\$22,235	\$11,615	\$18,700	-84%	-16%	61%
	27100 Student Transportation; Vehicle Operation	\$757,797	\$61,179	\$23,057	\$0	-100%	-100%	-100%
	27200 Student Transportation; Monitoring Services	\$66,268	\$5,320	\$10,241	\$8,893	-87%	67%	-13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$374,034	\$133,197	\$1,778	\$30	-100%	-100%	-98%
	27400 Student Transportation; Purchase of School Buses	\$686,044	\$413,486	\$726,462	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$73,820	\$23,737	\$18,317	\$22,267	-70%	-6%	22%
	27700 Student Transportation; Contracted Transportation Services	\$18,035	\$1,923,407	\$2,289,795	\$2,399,498	> 500%	25%	5%
	27900 Student Transportation; Other Student Transportation Services	\$16,904	\$180	\$4,825	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$89,804	\$138,084	\$135,692	\$107,279	19%	-22%	-21%
	31200 Food Services Operations; Food Preparation and Dispensing	\$640,249	\$777,436	\$798,022	\$810,776	27%	4%	2%
	31300 Food Services Operations; Food Delivery	\$58,238	\$59,337	\$84,449	\$99,775	71%	68%	18%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Richmond Community Schools (8385)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	31400 Food Services Operations; Food Purchases	\$1,054,115	\$1,178,323	\$1,360,425	\$1,507,490	43%	28%	11%
	31900 Other Food Services	\$21,217	\$18,960	\$68,674	\$58,938	178%	211%	-14%
Overhead and Operational Total		\$10,761,244	\$11,819,695	\$11,933,316	\$11,603,010	8%	-2%	-3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$768	\$1,037	\$652	\$361	-53%	-65%	-45%
	33300 Civic Services	\$72,062	\$133,032	\$130,961	\$131,517	83%	-1%	0%
	33400 Athletic Coaches	\$250,380	\$320,129	\$317,479	\$325,942	30%	2%	3%
	33600 Nonpublic School Pupil Services	\$14,266	\$1,471	\$1,049	\$0	-100%	-100%	-100%
	33990 Other Community Services; Other	\$53,139	\$38,472	\$91,357	\$99,677	88%	159%	9%
	43000 Facilities Acquisition and Construction; Professional Services	\$88,452	\$29,809	\$8,780	\$293,338	232%	> 500%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$725,936	\$1,141,803	\$771,125	\$1,702,198	134%	49%	121%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$156	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$172,751	\$609,987	\$1,244,853	\$923,246	434%	51%	-26%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$402,634	\$264,962	\$439,588	\$462,100	15%	74%	5%
	51100 Debt Services; Principal on Debt; Bonds	\$2,280,000	\$1,035,000	\$1,705,000	\$595,000	-74%	-43%	-65%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appi	\$0	\$0	\$0	\$45,954			
	52100 Debt Services; Interest on Debt; Bonds	\$1,127,867	\$811,241	\$1,063,495	\$328,414	-71%	-60%	-69%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$98,396	\$0	\$38,094		-61%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$222,000	\$1,352,000	\$2,093,416	\$666,406	200%	-51%	-68%
	54200 Common School Fund; Principal	\$640,241	\$330,553	\$0	\$0	-100%	-100%	
	54250 Common School Fund; Interest	\$0	\$2,554	\$0	\$0		-100%	
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$850	\$850	\$850		0%	0%
Nonoperational Total		\$6,050,651	\$6,171,296	\$7,868,606	\$5,613,096	-7%	-9%	-29%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$232,485	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,091,868	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$129,186	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,406,328	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$16,648	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,040,429	\$0	\$0	\$0			
Prorated By Fund Total		\$9,916,944	\$0	\$0	\$0			