

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Richmond Community Schools (8385)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$2,534,486	\$2,536,663	\$2,693,821	\$2,412,259	-1.23%	-10.45%
Non - Certified Salaries	120	\$1,156,643	\$1,161,019	\$1,230,920	\$1,292,823	2.82%	5.03%
Group Health Insurance	222	\$522,256	\$676,182	\$665,959	\$624,558	4.57%	-6.22%
Pupil Services	313	\$244,860	\$405,970	\$397,403	\$283,517	3.73%	-28.66%
Operational Supplies	611	\$188,639	\$132,234	\$149,163	\$187,879	-0.10%	25.95%
Social Security Certified	212	\$185,899	\$186,170	\$196,819	\$176,969	-1.22%	-10.08%
Teacher Retirement Fund, After 7-1-95	216	\$191,028	\$143,082	\$154,102	\$160,211	-4.30%	3.96%
Public Employees Retirement Fund	214	\$147,524	\$125,095	\$156,044	\$151,497	0.67%	-2.91%
Social Security Noncertified	211	\$88,157	\$88,187	\$91,874	\$94,604	1.78%	2.97%
Other Employee Benefits	241 - 290	\$24,584	\$32,416	\$34,596	\$38,487	11.86%	11.24%
Teacher Retirement Fund, Prior to 7-1-95	215	\$47,348	\$39,562	\$39,677	\$31,327	-9.81%	-21.05%
Other Professional and Technical Services	319	\$16,510	\$50,000	\$5,039	\$25,000	10.93%	396.09%
Pre-2008 Object Code - Temporary Salaries	130	\$24,132	\$21,682	\$11,278	\$11,669	-16.61%	3.46%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$402,331	\$21,282	\$31,200	\$8,000	-62.45%	-74.36%
Board of Education Services	318	\$2,063	\$2,750	\$0	\$4,313	20.25%	NA
Overtime Salaries	140	\$20,491	\$31,086	\$23,755	\$3,733	-34.67%	-84.29%
Instructional Programs Improvement Services	312	\$906	\$4,830	\$200	\$3,631	41.49%	1715.70%
Travel	580	\$3,499	\$202	\$0	\$3,458	-0.30%	NA
Other Supplies and Materials	615, 660 - 689	\$3,436	\$731	\$2,576	\$3,273	-1.20%	27.06%
Equipment	730	\$11,123	\$13,339	\$0	\$2,700	-29.81%	NA
Group Life Insurance	221	\$925	\$644	\$99	\$1,758	17.41%	1675.76%
Workers Compensation Insurance	225	\$1,303	\$2,006	\$1,326	\$1,245	-1.12%	-6.11%
Other Group Insurance Authorized by Statute	224	\$1,447	\$782	\$0	\$1,018	-8.43%	NA
Printing and Binding	550	\$1,687	\$837	\$839	\$810	-16.76%	-3.46%
Computer Hardware	741	\$24,743	\$123,133	\$10,516	\$300	-66.82%	-97.15%
Equipment Purchase over the LEA's Cap. Threshold	735	\$10,579	\$0	\$0	\$0	-100.00%	NA
Content	747	\$1,898	\$145	\$60,319	\$0	-100.00%	-100.00%
Sub Awards/Grants to Non Governmental Units > \$25,000	941	\$145,599	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$7,096	\$0	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$6,011,192</b>	<b>\$5,800,028</b>	<b>\$5,957,526</b>	<b>\$5,525,039</b>	<b>-2.09%</b>	<b>-7.26%</b>

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$17,871,020	\$17,888,845	\$17,869,227	\$17,321,859	-0.78%	-3.06%
Group Health Insurance	222	\$4,112,924	\$3,626,034	\$3,746,528	\$3,254,591	-5.68%	-13.13%
Non - Certified Salaries	120	\$2,763,757	\$2,969,150	\$3,105,428	\$3,058,850	2.57%	-1.50%
Teacher Retirement Fund, After 7-1-95	216	\$1,654,504	\$1,370,932	\$1,428,805	\$1,462,678	-3.03%	2.37%
Social Security Certified	212	\$1,309,701	\$1,305,864	\$1,303,617	\$1,267,397	-0.82%	-2.78%
Textbooks	630	\$367,029	\$353,278	\$400,676	\$411,257	2.89%	2.64%
Operational Supplies	611	\$391,760	\$369,801	\$341,750	\$388,148	-0.23%	13.58%
Equipment	730	\$100,725	\$224,191	\$365,975	\$377,096	39.10%	3.04%
Pre-2008 Object Code - Temporary Salaries	130	\$118,206	\$340,101	\$344,707	\$356,744	31.80%	3.49%
Other Employee Benefits	241 - 290	\$242,164	\$280,982	\$289,441	\$297,646	5.29%	2.83%
Social Security Noncertified	211	\$217,249	\$248,031	\$257,835	\$254,944	4.08%	-1.12%
Instructional Programs Improvement Services	312	\$194,819	\$192,787	\$274,045	\$194,743	-0.01%	-28.94%
Other Professional and Technical Services	319	\$494,119	\$214,679	\$139,893	\$164,047	-24.09%	17.27%
Transfer Tuition to Private Sources	563	\$162,377	\$184,361	\$156,147	\$140,811	-3.50%	-9.82%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$80,189	\$50,414	\$94,631	\$127,555	12.30%	34.79%
Other Supplies and Materials	615, 660 - 689	\$159,282	\$121,933	\$78,058	\$111,197	-8.59%	42.45%
Workers Compensation Insurance	225	\$8,151	\$13,823	\$142,224	\$108,465	90.99%	-23.74%
Public Employees Retirement Fund	214	\$105,929	\$100,851	\$96,785	\$99,587	-1.53%	2.90%
Teacher Retirement Fund, Prior to 7-1-95	215	\$210,665	\$134,762	\$119,505	\$96,458	-17.74%	-19.29%
Other Group Insurance Authorized by Statute	224	\$75,348	\$82,410	\$83,040	\$87,523	3.82%	5.40%
Group Life Insurance	221	\$59,964	\$64,005	\$62,839	\$74,699	5.65%	18.87%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$45,312	NA	NA
Travel	580	\$39,320	\$32,747	\$31,794	\$41,034	1.07%	29.06%
Pupil Services	313	\$36,033	\$71,364	\$58,321	\$35,541	-0.34%	-39.06%
Library Books	640	\$46,093	\$48,524	\$37,902	\$34,693	-6.86%	-8.47%
Computer Hardware	741	\$258,547	\$79,122	\$232,989	\$30,711	-41.29%	-86.82%
Content	747	\$29,784	\$0	\$81,473	\$5,199	-35.36%	-93.62%
Equipment Purchase over the LEA's Cap. Threshold	735	\$234,781	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$19,400	\$0	\$0	\$0	-100.00%	NA
Water and Sewage	411	\$271	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Other School Corps Within State	561	\$3,265	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Gas	622	\$1,778	\$0	\$0	\$0	-100.00%	NA

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Richmond Community Schools (8385)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Sub Awards/Grants to Non Governmental Units > \$25,000	941	\$2,000	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$43	\$0	\$0	\$0	-100.00%	NA
Food Purchases	614	\$203	\$1,000	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$0	\$0	\$270	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$31,371,399</b>	<b>\$30,369,993</b>	<b>\$31,143,902</b>	<b>\$29,848,784</b>	<b>-1.24%</b>	<b>-4.16%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,812,270	\$2,792,875	\$2,986,204	\$2,837,356	0.22%	-4.98%
Student Transportation Services	510	\$2,504,345	\$2,399,691	\$2,533,817	\$2,322,076	-1.87%	-8.36%
Food Purchases	614	\$1,587,471	\$1,531,505	\$1,474,565	\$1,481,454	-1.71%	0.47%
Heating and Cooling for Buildings - Electricity	621	\$906,110	\$1,091,154	\$1,034,392	\$1,034,392	3.37%	0.00%
Insurance	520	\$509,243	\$512,906	\$449,190	\$553,659	2.11%	23.26%
Group Health Insurance	222	\$468,304	\$615,329	\$643,729	\$550,987	4.15%	-14.41%
Equipment	730	\$722,113	\$758,064	\$693,831	\$526,586	-7.59%	-24.10%
Public Employees Retirement Fund	214	\$254,565	\$234,548	\$253,316	\$232,435	-2.25%	-8.24%
Certified Salaries	110	\$325,422	\$308,202	\$186,891	\$232,113	-8.10%	24.20%
Heating and Cooling for Buildings - Gas	622	\$281,614	\$330,566	\$240,923	\$222,216	-5.75%	-7.76%
Light and Power - Other Than Heating and Cooling	625	\$156,225	\$115,284	\$70,953	\$221,207	9.08%	211.77%
Social Security Noncertified	211	\$218,802	\$218,698	\$229,481	\$215,760	-0.35%	-5.98%
Operational Supplies	611	\$110,135	\$132,581	\$145,790	\$135,889	5.39%	-6.79%
Water and Sewage	411	\$134,049	\$139,689	\$113,579	\$124,406	-1.85%	9.53%
Other Professional and Technical Services	319	\$168,270	\$193,999	\$200,428	\$105,463	-11.02%	-47.38%
Telephone	531	\$86,518	\$78,999	\$79,737	\$72,813	-4.22%	-8.68%
Travel	580	\$64,834	\$67,497	\$58,904	\$64,542	-0.11%	9.57%
Overtime Salaries	140	\$76,582	\$90,402	\$70,464	\$63,005	-4.76%	-10.59%
Board of Education Services	318	\$31,431	\$41,887	\$49,486	\$51,395	13.08%	3.86%
Unemployment Insurance	230	\$54,408	\$12,070	\$11,339	\$40,827	-6.93%	260.07%
Instructional Programs Improvement Services	312	\$27,675	\$28,827	\$26,998	\$37,381	7.80%	38.46%
Severance/Early Retirement Pay	213	\$45,372	\$62,101	\$42,682	\$35,570	-5.90%	-16.66%
Pre-2008 Object Code - Temporary Salaries	130	\$39,165	\$67,572	\$45,362	\$30,934	-5.73%	-31.81%
Dues and Fees	810	\$21,394	\$28,188	\$14,409	\$24,841	3.81%	72.40%
Teacher Retirement Fund, After 7-1-95	216	\$28,154	\$14,853	\$8,941	\$24,221	-3.69%	170.90%
Social Security Certified	212	\$30,778	\$30,512	\$19,318	\$22,462	-7.57%	16.28%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Board Member Compensation	115	\$24,742	\$20,912	\$24,014	\$22,370	-2.49%	-6.85%
Gas - Other than heating and Cooling	626	\$41,805	\$37,744	\$28,776	\$19,291	-17.58%	-32.96%
Other Employee Benefits	241 - 290	\$23,545	\$28,422	\$30,189	\$12,916	-13.94%	-57.22%
Other Supplies and Materials	615, 660 - 689	\$13,863	\$16,380	\$13,016	\$12,795	-1.98%	-1.70%
Workers Compensation Insurance	225	\$5,374	\$8,661	\$10,688	\$11,935	22.07%	11.67%
Data Processing Services	316	\$6,253	\$6,612	\$5,664	\$11,859	17.35%	109.37%
Removal of Refuse and Garbage	412	\$8,400	\$5,812	\$5,786	\$5,362	-10.62%	-7.32%
Staff Services	314	\$2,555	\$4,223	\$4,299	\$5,263	19.80%	22.43%
Official Bond Premiums	525	\$2,456	\$546	\$2,456	\$4,314	15.12%	75.65%
Bank Service Charges	871	\$7,763	\$6,650	\$2,405	\$3,034	-20.93%	26.16%
Printing and Binding	550	\$782	\$4,599	\$3,121	\$2,700	36.34%	-13.47%
Advertising	540	\$1,038	\$2,960	\$1,768	\$1,068	0.70%	-39.61%
Miscellaneous Objects	876 - 899	\$75,576	\$0	\$36	\$336	-74.18%	835.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,565	\$3,726	\$3,891	\$135	-60.56%	-96.54%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$22,567	\$0	\$0	\$0	-100.00%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$58,008	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Fuel Oil	623	\$44,168	\$26,298	\$11,673	\$0	-100.00%	-100.00%
Judgments Against the School Corporation	820	\$7,500	\$0	\$5,000	\$0	-100.00%	-100.00%
Construction Services	450	\$62,015	\$0	\$0	\$0	-100.00%	NA
Sub Awards/Grants to Non Governmental Units > \$25,000	941	\$80,008	\$0	\$0	\$0	-100.00%	NA
Content	747	\$65,671	\$25,874	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$314	\$0	\$0	\$0	-100.00%	NA
Other Group Insurance Authorized by Statute	224	\$72	\$0	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$43,655	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$10,936	\$0	NA	-100.00%

<b>Overhead and Operational Total</b>	<b>\$12,268,944</b>	<b>\$12,097,417</b>	<b>\$11,848,444</b>	<b>\$11,377,368</b>	<b>-1.87%</b>	<b>-3.98%</b>
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**Non Operational**

Redemption of Principal	831	\$1,875,000	\$655,000	\$1,360,000	\$1,430,000	-6.55%	5.15%
Miscellaneous Objects	876 - 899	\$1,887,506	\$723,418	\$1,422,111	\$1,359,000	-7.88%	-4.44%
Equipment	730	\$1,489,856	\$1,064,443	\$631,068	\$505,044	-23.70%	-19.97%
Construction Services	450	\$6,776,094	\$2,559,782	\$2,152,031	\$482,614	-48.34%	-77.57%
Certified Salaries	110	\$415,575	\$215,940	\$319,129	\$431,390	0.94%	35.18%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Interest	832	\$865,313	\$206,331	\$362,831	\$292,259	-23.77%	-19.45%
Non - Certified Salaries	120	\$227,869	\$171,288	\$163,015	\$155,921	-9.05%	-4.35%
Other Professional and Technical Services	319	\$402,822	\$251,351	\$69,893	\$49,216	-40.88%	-29.58%
Teacher Retirement Fund, After 7-1-95	216	\$41,445	\$21,000	\$30,118	\$40,469	-0.59%	34.37%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$33,000	NA	NA
Social Security Certified	212	\$31,557	\$16,285	\$24,177	\$32,755	0.94%	35.48%
Group Health Insurance	222	\$14,879	\$19,812	\$19,715	\$15,336	0.76%	-22.21%
Social Security Noncertified	211	\$17,607	\$13,297	\$12,573	\$12,229	-8.71%	-2.74%
Operational Supplies	611	\$10,111	\$5,933	\$14,632	\$9,204	-2.32%	-37.09%
Instructional Programs Improvement Services	312	\$13,666	\$13,324	\$13,797	\$8,358	-11.57%	-39.42%
Other Supplies and Materials	615, 660 - 689	\$4,940	\$6,016	\$3,848	\$8,264	13.73%	114.74%
Other Employee Benefits	241 - 290	\$1,707	\$2,121	\$2,099	\$5,137	31.70%	144.79%
Public Employees Retirement Fund	214	\$6,395	\$3,890	\$4,270	\$4,688	-7.47%	9.81%
Nonlicensed Employees	136	\$2,285	\$2,563	\$1,495	\$3,970	14.81%	165.55%
Teacher Retirement Fund, Prior to 7-1-95	215	\$714	\$511	\$505	\$607	-4.00%	20.22%
Travel	580	\$0	\$533	\$495	\$484	NA	-2.33%
Equipment Purchase over the LEA's Cap. Threshold	735	\$103,289	\$0	\$0	\$0	-100.00%	NA
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$3,200	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$0	\$1,000	\$0	\$0	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$9,940	\$0	\$0	\$0	-100.00%	NA
Sub Awards/Grants to Non Governmental Units > \$25,000	941	\$4,800	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$14,206,571</b>	<b>\$5,953,837</b>	<b>\$6,607,802</b>	<b>\$4,879,946</b>	<b>-23.44%</b>	<b>-26.15%</b>
<b>Grand Total</b>		<b>\$63,858,105</b>	<b>\$54,221,276</b>	<b>\$55,557,674</b>	<b>\$51,631,137</b>	<b>-5.17%</b>	<b>-7.07%</b>