

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Richmond Community School (8385)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$54,294	\$48,406	\$70,677	n/a	30%	46%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$1,014,442	\$941,702	\$973,633	n/a	-4%	3%
	11100 Regular Programs; Elementary	\$7,471,052	\$9,071,716	\$8,549,452	\$12,145,327	63%	34%	42%
	11200 Regular Programs; Middle/Junior High	\$3,741,364	\$2,360,243	\$2,250,922	\$2,533,736	-32%	7%	13%
	11300 Regular Programs; High School	\$4,276,945	\$3,593,615	\$3,591,564	\$4,193,826	-2%	17%	17%
	11460 Vocational Education; Occupational Home Economics	\$47,836	\$54,757	\$55,643	\$63,483	33%	16%	14%
	11470 Vocational Education; Business Education	\$47,530	\$93,066	\$95,362	\$109,365	130%	18%	15%
	11480 Vocational Education; Industrial Education A	\$446,842	\$431,072	\$473,872	\$418,801	-6%	-3%	-12%
	11590 Other Vocational Education Programs	\$1,921	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$1,500	n/a	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$52,652	\$163,724	\$155,395	\$178,487	239%	9%	15%
	11920 Other Regular Programs; Project 4R	\$1,600	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$298,621	\$267,480	\$328,085	\$164,017	-45%	-39%	-50%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$228,886	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$916,831	\$0	\$0	\$0	-100%	n/a	n/a
	12220 Mental Disabilities; Moderate Mental Disabilities	\$133,943	\$276,366	\$424,801	\$503,141	276%	82%	18%
	12310 Physical Impairment; Orthopedic Impairment	\$165,589	\$54,450	\$54,602	\$66,283	-60%	22%	21%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$65,205	\$51,076	\$69,305	n/a	6%	36%
	12330 Physical Impairment; Visual Impairment	\$45,302	\$46,508	\$52,284	\$89,292	97%	92%	71%
	12340 Physical Impairment; Hearing Impairment	\$99,408	\$81,450	\$79,543	\$67,539	-32%	-17%	-15%
	12350 Physical Impairment; Homebound	\$29,042	\$59,930	\$65,644	\$51,956	79%	-13%	-21%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$589,804	\$0	\$150	\$0	-100%	n/a	-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$1,239	\$0	n/a	n/a	-100%
	12520 Culturally Different; Compensatory	\$104,878	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$66,036	\$2,624,620	\$2,622,589	\$1,269,491	> 500%	-52%	-52%
	12610 Learning Disability	\$354,896	\$0	\$0	\$1,882,817	431%	n/a	n/a
	12710 Equal Opportunity At Risk	\$581,945	\$469,807	\$268,449	\$291,602	-50%	-38%	9%
	12810 Special Education Preschool	\$305,106	\$422,845	\$387,846	\$422,179	38%	0%	9%
	12900 Other Special Programs	\$725,393	\$1,361,580	\$1,333,183	\$1,091,702	50%	-20%	-18%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$260,570	\$296,646	\$230,726	\$212,122	-19%	-28%	-8%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$15,989	\$1,889	\$8,042	\$12,174	-24%	> 500%	51%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$53,712	\$56,306	\$91,886	\$155	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$33,519	\$11,939	\$15,056	\$16,321	-51%	37%	8%
	14300 Summer School Programs; High School	\$199,184	\$257,797	\$222,587	\$171,920	-14%	-33%	-23%
	16100 Remediation Testing	\$224,653	\$142,097	\$58,913	\$90,169	-60%	-37%	53%
	16200 Preventive Remediation	\$53,269	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$8,196	\$552	\$27,470	\$34,919	326%	> 500%	27%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$2	\$0	\$0	n/a	-100%	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$253,634	\$422,181	\$354,855	\$409,733	62%	-3%	15%
	22210 Library/Media Services; Service Area Direction	\$58,387	\$40,189	\$19,344	\$14,961	-74%	-63%	-23%
	22220 Library/Media Services; School Library	\$764,710	\$822,475	\$823,279	\$847,553	11%	3%	3%
	22230 Library/Media Services; Audiovisual	\$15,334	\$0	\$0	\$0	-100%	n/a	n/a
	22240 Library/Media Services; Educational Television	\$5,797	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$144,579	\$337,660	\$188,892	\$161,835	12%	-52%	-14%
	22290 Library/Media Services; Other Educational Media Services	\$11,715	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$2,022,596	\$2,076,910	\$1,976,500	\$2,291,753	13%	10%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$347,669	\$105,201	\$84,772	\$64,496	-81%	-39%	-24%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$174	\$0	n/a	n/a	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$66,969	\$0	n/a	n/a	-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,609	\$12,609	\$14,977	\$14,164	12%	12%	-5%
	26497 2007 Account Code - Teachers Retirement Fund	\$870,915	\$1,306,788	\$1,292,965	\$695,310	-20%	-47%	-46%
<b>Student Academic Achievement Total</b>		<b>\$25,861,570</b>	<b>\$28,458,412</b>	<b>\$27,309,217</b>	<b>\$31,924,628</b>	<b>23%</b>	<b>12%</b>	<b>17%</b>
<b>Student Instructional Support</b>								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$201,545	\$211,738	\$211,671	\$112,028	-44%	-47%	-47%

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	21110 Attendance and Social Work Services; Service Area Direction	\$45,655	\$41,485	\$36,358	\$46,945	3%	13%	29%
	21130 Attendance and Social Work Services; Social Work Services	\$222,041	\$89,781	\$141,845	\$200,204	-10%	123%	41%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$4,103	\$30,938	\$2,203	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$79,480	\$526,362	\$645,862	\$668,278	> 500%	27%	3%
	21230 Guidance Services; Appraisal Services	\$19,919	\$913	\$770	\$0	-100%	-100%	-100%
	21240 Guidance Services; Information Services	\$9,289	\$2,917	\$3,949	\$3,007	-68%	3%	-24%
	21250 Guidance Services; Records Maintenance	\$18,650	\$1,450	\$1,919	\$1,408	-92%	-3%	-27%
	21290 Guidance Services; Other Guidance Services	\$8,893	\$5,706	\$8,636	\$24,233	173%	325%	181%
	21320 Health Services; Medical Services	\$4,265	\$1,869	\$1,598	\$2,871	-33%	54%	80%
	21340 Health Services; Nurse Services	\$110,393	\$149,849	\$153,203	\$166,748	51%	11%	9%
	21420 Psychological Testing	\$181,271	\$211,548	\$185,631	\$224,408	24%	6%	21%
	21810 Special Education Administration; Service Area Direction	\$126,745	\$176,584	\$174,634	\$210,866	66%	19%	21%
	21890 Special Education Administration; Other Special Education Administration	\$575,336	\$1,349,440	\$1,417,727	\$829,637	44%	-39%	-41%
	21990 Other Support Services, Students; Other Student Services	\$0	\$5,567	\$8,039	\$7,603	n/a	37%	-5%
	22110 Improvement of Instruction; Service Area Direction	\$362,900	\$282,621	\$240,157	\$277,069	-24%	-2%	15%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$353,652	\$684,304	\$676,921	\$757,132	114%	11%	12%
	22130 Improvement of Instruction; Instructional Staff Training	\$91,485	\$60,398	\$141,081	\$77,273	-16%	28%	-45%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$222,985	\$106,861	\$121,334	\$172,235	-23%	61%	42%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$290,853	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,000	\$13,703	\$14,000	\$14,536	4%	6%	4%
	23210 Executive Administration; Office of The Superintendent	\$183,636	\$211,514	\$213,635	\$229,464	25%	8%	7%
	23220 Executive Administration; Community Relations	\$5,049	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$57,945	\$62,420	\$56,796	\$45,849	-21%	-27%	-19%
	24900 Other Support Services, School Administration	\$81,041	\$107,147	\$107,953	\$129,886	60%	21%	20%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$117,157	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$7,334	\$8,974	\$10,810	\$8,014	9%	-11%	-26%
	25740 Personnel Services; Noninstructional Personnel Training	\$71,230	\$20,116	\$25,420	\$32,755	-54%	63%	29%
	25750 Personnel Services; Health Services	\$4,819	\$23,795	\$22,765	\$20,642	328%	-13%	-9%
	26700 2007 Account Code - Technology Coordinator	\$0	-\$64	\$0	\$0	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$605,698	\$734,334	\$194,984	n/a	-68%	-73%
<b>Student Instructional Support Total</b>		<b>\$3,063,658</b>	<b>\$4,993,633</b>	<b>\$5,359,253</b>	<b>\$4,866,081</b>	<b>59%</b>	<b>-3%</b>	<b>-9%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$43,409	\$13,334	\$24,213	\$32,954	-24%	147%	36%
	23160 Board of Education; Promotion Expenses	\$11,787	\$7,646	\$19,742	\$35,370	200%	363%	79%
	23230 Executive Administration; Staff Relations and Negotiations	\$47,704	\$16,096	\$22,665	\$14,342	-70%	-11%	-37%
	25110 Fiscal Services; Office of The Business Manager	\$78,832	\$51,879	\$51,041	\$53,678	-32%	3%	5%
	25120 Fiscal Services; Service Area Direction	\$93,580	\$71,953	\$74,920	\$78,072	-17%	9%	4%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$29,926	\$34,444	\$34,314	\$36,404	22%	6%	6%
	25150 Fiscal Services; Payroll Services	\$30,126	\$37,029	\$37,181	\$33,609	12%	-9%	-10%
	25160 Fiscal Services; Financial Accounting	\$38,389	\$59,940	\$57,603	\$59,177	54%	-1%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$82	\$2,007	\$4,825	\$107	31%	-95%	-98%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$7,631	\$8,129	\$6,448	n/a	-16%	-21%
	25199 Other Fiscal Services; Other	\$36,448	\$3,022	\$16,376	\$26,391	-28%	> 500%	61%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$1,859	n/a	n/a	n/a
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$75,252	\$37,029	\$37,159	\$39,514	-47%	7%	6%
	25300 Printing, Publishing, and Duplicating Services	\$47,464	\$1,873	\$1,677	\$1,707	-96%	-9%	2%
	25400 Planning, Research, Development and Evaluation	\$16,894	\$16,943	\$17,961	\$30,498	81%	80%	70%
	25890 Other Technology Services	\$165,836	\$9,495	\$19,287	\$28,946	-83%	205%	50%
	25910 Judgments	\$5,289	\$0	\$4,500	\$0	-100%	n/a	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$128,828	\$270,822	\$235,890	\$858,803	> 500%	217%	264%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$96,715	\$131,162	\$134,119	\$145,466	50%	11%	8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,955,428	\$4,122,782	\$4,123,090	\$4,052,737	37%	-2%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$454	\$0	\$0	\$5,000	> 500%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$565,274	\$877,193	\$1,453,350	\$763,099	35%	-13%	-47%
	26499 2007 Account Code - Other	\$0	\$25,500	\$25,500	\$25,500	n/a	0%	0%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$7,268	\$41	\$24,985	n/a	244%	> 500%

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	26600 Operation and Maintenance of Plant Services; Security Services	\$27,501	\$54,644	\$44,517	\$51,277	86%	-6%	15%
	26700 Operation and Maintenance of Plant Services; Insurance	\$108,253	\$355,490	\$394,420	\$365,303	237%	3%	-7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$23,046	\$7,275	\$5,022	n/a	-78%	-31%
	27010 Student Transportation; Service Area Direction	\$103,460	\$114,231	\$112,070	\$132,956	29%	16%	19%
	27100 Student Transportation; Vehicle Operation	\$733,225	\$757,797	\$826,553	\$1,145,035	56%	51%	39%
	27200 Student Transportation; Monitoring Services	\$76,290	\$66,268	\$79,868	\$46,282	-39%	-30%	-42%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$319,829	\$374,034	\$436,623	\$253,758	-21%	-32%	-42%
	27400 Student Transportation; Purchase of School Buses	\$246,950	\$686,044	\$10,421	\$599,824	143%	-13%	> 500%
	27500 Student Transportation; Insurance on Buses	\$31,368	\$73,820	\$68,948	\$71,009	126%	-4%	3%
	27700 Student Transportation; Contracted Transportation Services	\$6,384	\$18,035	\$14,126	\$550,566	> 500%	> 500%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$7,883	\$16,904	\$19,453	\$4,309	-45%	-75%	-78%
	31100 Food Services Operations; Service Area Direction	\$55,564	\$89,804	\$89,721	\$114,229	106%	27%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$479,288	\$640,249	\$664,555	\$767,825	60%	20%	16%
	31300 Food Services Operations; Food Delivery	\$49,426	\$58,238	\$55,805	\$54,162	10%	-7%	-3%
	31400 Food Services Operations; Food Purchases	\$689,749	\$1,054,115	\$1,110,230	\$1,256,338	82%	19%	13%
	31900 Other Food Services	\$53,078	\$21,217	\$22,704	\$33,994	-36%	60%	50%
	33100 Community Service Operations; Direction of Community Services	\$26,183	\$768	\$904	\$727	-97%	-5%	-20%
	33200 Community Recreation	\$5,000	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$59,171	\$72,062	\$112,738	\$124,095	110%	72%	10%
	33400 Athletic Coaches	\$249,514	\$250,380	\$259,068	\$278,897	12%	11%	8%
	33600 Nonpublic School Pupil Services	\$49,775	\$14,266	\$9,575	\$5,384	-89%	-62%	-44%
	33910 High School Band Uniforms	\$9,190	\$0	\$0	\$0	-100%	n/a	n/a
	33950 Step Ahead	\$71,201	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$31,228	\$53,139	\$62,580	\$49,749	59%	-6%	-21%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,839	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$214,842	\$0	\$0	\$104,411	-51%	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$50,000	\$0	n/a	n/a	-100%
<b>Overhead and Operational Total</b>		<b>\$8,175,912</b>	<b>\$10,599,599</b>	<b>\$10,855,737</b>	<b>\$12,369,817</b>	<b>51%</b>	<b>17%</b>	<b>14%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$2,790,098	\$225,229	\$28,672	\$19,031	-99%	-92%	-34%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$199,355	\$0	\$12,475	\$0	-100%	n/a	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$156,871	\$88,452	\$54,381	\$78,062	-50%	-12%	44%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$25,200	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$500,707	\$1,717,465	\$1,281,681	n/a	156%	-25%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$156	\$1,010	\$0	n/a	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$881,000	\$172,751	\$140,995	\$366,726	-58%	112%	160%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$250,922	\$402,634	\$279,046	\$560,468	123%	39%	101%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$2,280,000	\$965,000	\$1,000,000	n/a	-56%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$1,127,867	\$882,126	\$849,289	n/a	-25%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$972,988	\$222,000	\$874,000	\$1,075,000	10%	384%	23%
	54200 2007 Account Code - Common School Fund	\$0	\$640,241	\$555,516	\$183,908	n/a	-71%	-67%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$180,302	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$2,705	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$850	\$850	n/a	n/a	0%
<b>Nonoperational Total</b>		<b>\$5,276,433</b>	<b>\$5,660,036</b>	<b>\$5,511,536</b>	<b>\$5,598,022</b>	<b>6%</b>	<b>-1%</b>	<b>2%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$315,909	\$232,485	\$246,612	\$139,297	-56%	-40%	-44%
	26492 2007 Account Code - Social Security	\$2,056,343	\$2,091,868	\$2,056,211	\$995,643	-52%	-52%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$106,321	\$129,186	\$76,478	\$61,784	-42%	-52%	-19%
	26494 2007 Account Code - Group Insurance	\$3,198,199	\$6,406,328	\$6,397,333	\$3,453,464	8%	-46%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$4,782	\$16,648	\$13,001	\$5,269	10%	-68%	-59%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$676,455	\$1,040,429	\$823,479	\$393,038	-42%	-62%	-52%
<b>prorated Total</b>		<b>\$6,358,010</b>	<b>\$9,916,944</b>	<b>\$9,613,114</b>	<b>\$5,048,496</b>	<b>-21%</b>	<b>-49%</b>	<b>-47%</b>

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<b>1006 Category</b>		<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>				
<b>Student Academic Achievement</b>		\$30,819,704	\$36,421,927	\$34,928,899	\$35,930,139	17%	-1%	3%	63.2%	61.1%	59.6%	60.1%
<b>Student Instructional Support</b>		\$3,437,038	\$5,663,193	\$6,116,992	\$5,259,420	53%	-7%	-14%	7.1%	9.5%	10.4%	8.8%
<b>Overhead and Operational</b>		\$9,202,408	\$11,883,468	\$12,091,430	\$13,019,463	41%	10%	8%	18.9%	19.9%	20.6%	21.8%
<b>Nonoperational</b>		\$5,276,433	\$5,660,036	\$5,511,536	\$5,598,022	6%	-1%	2%	10.8%	9.5%	9.4%	9.4%
<b>Grand Total</b>		<b>\$48,735,583</b>	<b>\$59,628,624</b>	<b>\$58,648,856</b>	<b>\$59,807,044</b>	<b>23%</b>	<b>0%</b>	<b>2%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	70.3%	70.6%	70.0%	68.9%