

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Kokomo School Corporation (3500)

Kokomo School Corporation (3500)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$23,416,869	\$21,583,001	\$20,959,475	\$20,549,827	-3%	-2%
Group Health Insurance (222)	\$5,702,415	\$5,253,384	\$5,248,120	\$5,220,866	-2%	-1%
Noncertified Salaries (120)	\$3,525,085	\$3,240,127	\$3,175,662	\$3,181,131	-3%	0%
Social Security-Certified Employee Retirement (212)	\$1,728,852	\$1,614,846	\$1,503,950	\$1,500,747	-3%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,409,842	\$1,059,206	\$1,057,047	\$1,103,026	-6%	4%
Computer Hardware (741)	\$799,537	\$1,362,402	\$1,473,002	\$1,034,295	7%	-30%
Operational Supplies (611)	\$903,260	\$768,618	\$980,499	\$880,479	-1%	-10%
Equipment (730)	\$140,116	\$218,822	\$200,685	\$610,950	45%	204%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$845,158	\$566,807	\$585,197	\$539,917	-11%	-8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$577,691	\$397,978	\$514,925	\$462,433	-5%	-10%
Travel (580)	\$190,773	\$274,687	\$260,199	\$392,384	20%	51%
Connectivity (744)	\$351,193	\$353,085	\$1,222,610	\$390,516	3%	-68%
Public Employees Retirement Fund (214)	\$378,053	\$299,013	\$330,288	\$376,385	0%	14%
Licensed Employees Temporary Salaries (135)	\$385,183	\$392,358	\$365,144	\$361,213	-2%	-1%
Other Employee Benefits (241 to 290)	\$0	\$0	\$247,352	\$274,041	N/A	11%
Social Security-Noncertified Employee Retirement (211)	\$257,802	\$232,956	\$226,747	\$227,028	-3%	0%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$110,749	\$107,572	\$156,216	\$204,351	17%	31%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$67,932	\$196,390	N/A	189%
Other Purchased Professional and Technical Services (319)	\$64,359	\$56,218	\$81,715	\$159,154	25%	95%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$41,126	\$95,403	\$98,345	\$133,077	34%	35%
Textbooks (630)	\$207,191	\$799,840	\$239,923	\$112,427	-14%	-53%
Stipends (131)	\$0	\$84,404	\$71,998	\$99,573	N/A	38%
Nonlicensed Employees Temporary Salaries (136)	\$119,967	\$112,501	\$89,011	\$81,791	-9%	-8%
Purchased Professional and Technnical Pupil Services (313)	\$209,529	\$152,432	\$125,289	\$74,612	-23%	-40%
Dues and Fees (810)	\$9,789	\$2,746	\$49,448	\$46,178	47%	-7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$66,692	\$59,369	\$53,625	\$43,687	-10%	-19%
Group Life Insurance (221)	\$39,746	\$34,715	\$34,134	\$38,387	-1%	12%
Library Books (640)	\$73,874	\$53,341	\$65,086	\$36,970	-16%	-43%
Purchased Professional and Technnical Instruction Services (311)	\$11,700	\$46,067	\$15,761	\$34,186	31%	117%
Food Purchases (614)	\$3,236	\$3,609	\$3,243	\$28,033	72%	> 500%
Periodicals (650)	\$26,140	\$27,337	\$25,937	\$25,096	-1%	-3%
Other Purchased Services (593)	\$15,783	\$17,889	\$24,964	\$24,039	11%	-4%
Miscellaneous Objects (876 to 899)	\$7,845	\$12,149	\$5,906	\$9,227	4%	56%
Technology Related Professional Development (748)	\$3,362	\$5,589	\$7,882	\$8,575	26%	9%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$1,649	\$1,747	\$3,053	\$3,696	22%	21%

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Workers Compensation Insurance (225)	\$0	\$0	\$0	\$3,181	N/A	N/A
Other Communication Services (533 to 539)	\$233	\$345	\$90	\$2,653	84%	> 500%
Gasoline and Lubricants (613)	\$1,335	\$2,150	\$3,409	\$2,223	14%	-35%
Terminal Leave (125)	\$0	\$0	\$2,984	\$1,829	N/A	-39%
Postage and Postage Machine Rental (532)	\$1,851	\$1,000	\$1,749	\$1,517	-5%	-13%
Telephone (531)	\$1,422	\$1,528	\$1,695	\$1,450	0%	-15%
Advertising (540)	\$0	\$0	\$826	\$455	N/A	-45%
Unemployment compensation (230)	\$3,233	\$0	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$1,406	\$315	\$0	\$0	-100%	N/A
Vehicles (731)	\$25,397	\$34,137	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$178,403	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$113,729	\$102,044	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$152,172	\$2,952	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$42,103,749	\$39,434,689	\$39,581,123	\$38,477,995	-2%	-3%
Student Instructional Support						
Certified Salaries (110)	\$4,031,919	\$3,357,319	\$3,124,096	\$2,871,374	-8%	-8%
Noncertified Salaries (120)	\$2,265,373	\$1,922,725	\$1,921,613	\$2,026,390	-3%	5%
Group Health Insurance (222)	\$1,179,826	\$993,744	\$937,206	\$862,010	-8%	-8%
Purchased Professional and Technical Instruction Services (311)	\$75	\$442,775	\$597,166	\$749,318	> 500%	25%
Public Employees Retirement Fund (214)	\$260,970	\$198,395	\$225,668	\$263,524	0%	17%
Social Security-Certified Employee Retirement (212)	\$297,653	\$241,029	\$217,826	\$205,512	-9%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$235,702	\$192,757	\$205,251	\$195,537	-5%	-5%
Social Security-Noncertified Employee Retirement (211)	\$168,166	\$147,726	\$146,212	\$148,955	-3%	2%
Other Employee Benefits (241 to 290)	\$0	\$0	\$70,444	\$72,831	N/A	3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$181,465	\$75,205	\$41,866	\$35,867	-33%	-14%
Nonlicensed Employees Temporary Salaries (136)	\$22,590	\$32,927	\$24,456	\$26,774	4%	9%
Equipment (730)	\$0	\$0	\$0	\$24,750	N/A	N/A
Operational Supplies (611)	\$41,016	\$47,033	\$26,080	\$20,969	-15%	-20%
Postage and Postage Machine Rental (532)	\$26,208	\$20,280	\$21,312	\$15,469	-12%	-27%
Travel (580)	\$3,920	\$5,881	\$4,802	\$9,893	26%	106%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,950	\$12,564	\$9,838	\$8,567	-13%	-13%
Group Life Insurance (221)	\$10,919	\$9,626	\$8,445	\$7,379	-9%	-13%
Other Purchased Professional and Technical Services (319)	\$95,537	\$9,783	\$2,519	\$5,220	-52%	107%
Purchased Professional and Technical Pupil Services (313)	\$12,098	\$8,925	\$10,688	\$5,215	-19%	-51%
Terminal Leave (125)	\$0	\$0	\$0	\$3,727	N/A	N/A

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Telephone (531)	\$1,932	\$1,721	\$2,170	\$931	-17%	-57%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$888	\$0	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$0	\$0	\$6,765	\$0	N/A	-100%
Purchased Property Services; Rentals (440)	\$5,925	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$620	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,214	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$43,345	\$39,661	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$8,904,312	\$7,760,076	\$7,604,423	\$7,560,213	-4%	-1%
Overhead and Operational						
Noncertified Salaries (120)	\$4,932,242	\$4,503,594	\$4,712,780	\$4,974,367	0%	6%
Light and Power - Other than Heating and Cooling (625)	\$1,211,676	\$1,103,944	\$1,155,830	\$1,273,808	1%	10%
Food Purchases (614)	\$1,167,957	\$1,272,482	\$1,289,653	\$1,245,326	2%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,129,758	\$1,201,417	\$1,203,158	\$1,091,387	-1%	-9%
Group Health Insurance (222)	\$1,278,570	\$998,450	\$1,033,818	\$1,044,786	-5%	1%
Nonlicensed Employees Temporary Salaries (136)	\$738,761	\$739,723	\$828,364	\$729,992	0%	-12%
Public Employees Retirement Fund (214)	\$523,802	\$430,040	\$506,714	\$581,701	3%	15%
Certified Salaries (110)	\$463,372	\$454,740	\$504,216	\$534,597	4%	6%
Heating and Cooling for Buildings - Gas (622)	\$484,067	\$304,972	\$429,436	\$529,857	2%	23%
Operational Supplies (611)	\$460,492	\$464,412	\$542,981	\$443,516	-1%	-18%
Workers Compensation Insurance (225)	\$279,924	\$707,279	\$450,000	\$440,000	12%	-2%
Social Security-Noncertified Employee Retirement (211)	\$424,861	\$388,678	\$411,395	\$425,988	0%	4%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$496,084	\$413,238	N/A	-17%
Gasoline and Lubricants (613)	\$418,712	\$370,118	\$453,035	\$412,472	0%	-9%
Purchased Professional and Technical Staff Services (314)	\$418,617	\$442,260	\$431,600	\$404,800	-1%	-6%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$232,027	\$259,897	\$283,402	\$349,694	11%	23%
Utility Services Water and Sewage (411)	\$291,412	\$287,949	\$272,817	\$273,142	-2%	0%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$65,933	\$139,382	\$150,363	\$201,730	32%	34%
Other Purchased Professional and Technical Services (319)	\$121,970	\$184,138	\$99,306	\$189,088	12%	90%
Overtime Salaries (140)	\$90,395	\$88,486	\$103,171	\$130,362	10%	26%
Telephone (531)	\$128,633	\$133,822	\$103,552	\$108,595	-4%	5%
Travel (580)	\$64,844	\$86,421	\$85,531	\$83,687	7%	-2%
Other General Supplies (615, 660 to 689)	\$81,063	\$94,889	\$83,666	\$78,552	-1%	-6%
Other Employee Benefits (241 to 290)	\$0	\$0	\$59,759	\$66,723	N/A	12%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$47,467	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$5,550	\$47,024	\$45,988	N/A	-2%

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Teacher Retirement Fund, After 7-1-95 (216)	\$33,023	\$34,978	\$41,181	\$43,925	7%	7%
Social Security-Certified Employee Retirement (212)	\$35,978	\$32,531	\$36,173	\$38,400	2%	6%
Postage and Postage Machine Rental (532)	\$17,304	\$32,707	\$51,272	\$35,543	20%	-31%
Tires and Repairs (612)	\$25,425	\$29,548	\$30,233	\$29,447	4%	-3%
Miscellaneous Objects (876 to 899)	\$119,649	\$51,099	\$37,424	\$29,323	-30%	-22%
Vehicles (731)	\$579,419	\$637,911	\$0	\$28,950	-53%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$2,300	\$2,338	\$35,073	\$28,775	88%	-18%
Purchased Property Services; Rentals (440)	\$8,041	\$10,833	\$7,922	\$27,986	37%	253%
Equipment (730)	\$34,691	\$72,800	\$72,092	\$22,676	-10%	-69%
Dues and Fees (810)	\$21,152	\$23,628	\$26,277	\$21,601	1%	-18%
Utility Services Removal of Refuse and Garbage (412)	\$35,199	\$23,139	\$33,039	\$19,996	-13%	-39%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Purchased Services; Student Transportation Services (510)	\$0	\$16,760	\$12,604	\$13,373	N/A	6%
Unemployment compensation (230)	\$92,261	\$103,669	\$12,279	\$9,698	-43%	-21%
Other Purchased Services (593)	\$2,850	\$11,586	\$10,613	\$9,610	36%	-9%
Advertising (540)	\$9,965	\$7,137	\$14,593	\$9,558	-1%	-35%
Group Life Insurance (221)	\$12,323	\$10,134	\$9,612	\$9,159	-7%	-5%
Terminal Leave (125)	\$0	\$0	\$2,493	\$8,859	N/A	255%
Connectivity (744)	\$539	\$2,942	\$9,489	\$7,228	91%	-24%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,726	\$8,056	\$7,365	\$6,654	-7%	-10%
Other Communication Services (533 to 539)	\$3,968	\$2,554	\$2,624	\$6,119	11%	133%
Severance/Early Retirement Pay (213)	\$189,263	\$25,837	\$15,090	\$6,000	-58%	-60%
Official Bond Premiums (525)	\$3,807	\$4,025	\$3,682	\$4,332	3%	18%
Computer Hardware (741)	\$0	\$0	\$28,995	\$3,525	N/A	-88%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$11,609	\$5,097	\$3,332	\$3,361	-27%	1%
Printing and Binding (550)	\$10,307	\$17,228	\$8,304	\$3,130	-26%	-62%
Judgments Against the School Corporation (820)	\$0	\$673	\$0	\$1,810	N/A	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$23,529	\$40,841	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$0	\$0	\$38,792	\$0	N/A	-100%
Textbooks (630)	\$34	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Board of Education Services (318)	\$500	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$14,177	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$16,319,126	\$15,884,692	\$16,302,206	\$16,563,901	0%	2%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$5,515,583	\$6,039,498	\$4,852,609	\$7,157,389	7%	47%

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Redemption of Principal (831)	\$3,475,000	\$3,645,000	\$5,377,338	\$6,277,338	16%	17%
Interest on Bonds or Notes (832)	\$1,455,301	\$1,515,589	\$1,286,907	\$1,051,977	-8%	-18%
Other Purchased Professional and Technical Services (319)	\$173,499	\$166,414	\$197,786	\$533,096	32%	170%
Equipment (730)	\$234,006	\$180,010	\$346,607	\$452,878	18%	31%
Purchased Property Services; Rentals (440)	\$0	\$0	\$80,610	\$215,702	N/A	168%
Certified Salaries (110)	\$211,144	\$181,640	\$211,003	\$184,672	-3%	-12%
Noncertified Salaries (120)	\$188,395	\$134,613	\$157,942	\$155,750	-5%	-1%
Operational Supplies (611)	\$34,570	\$33,768	\$30,630	\$20,612	-12%	-33%
Teacher Retirement Fund, After 7-1-95 (216)	\$22,803	\$15,599	\$15,907	\$15,351	-9%	-4%
Social Security-Certified Employee Retirement (212)	\$16,325	\$13,892	\$16,142	\$14,127	-4%	-12%
Social Security-Noncertified Employee Retirement (211)	\$14,412	\$10,298	\$12,083	\$11,769	-5%	-3%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$5,547	\$10,490	N/A	89%
Purchased Professional and Technical Pupil Services (313)	\$4,655	\$3,146	\$4,012	\$7,184	11%	79%
Public Employees Retirement Fund (214)	\$7,842	\$4,788	\$5,730	\$6,004	-6%	5%
Awards (875)	\$0	\$0	\$0	\$6,000	N/A	N/A
Dues and Fees (810)	\$5,211	\$3,500	\$3,500	\$3,800	-8%	9%
Food Purchases (614)	\$7,562	\$7,852	\$8,240	\$3,672	-17%	-55%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,428	\$808	\$1,291	\$898	-11%	-30%
Other General Supplies (615, 660 to 689)	\$90	\$80	\$495	\$867	76%	75%
Miscellaneous Objects (876 to 899)	\$0	\$50,000	\$0	\$0	N/A	N/A
Travel (580)	\$0	\$0	\$478	\$0	N/A	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$600	\$0	N/A	-100%
Nonoperational Total	\$11,367,827	\$12,006,494	\$12,615,456	\$16,129,577	9%	28%
Grand Total	\$78,695,014	\$75,085,951	\$76,103,207	\$78,731,685	0%	3%