

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Kokomo School Corporation (3500)**

| <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<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|---------------|--------------------|--------------------|--------------------|--------------------|--|--|
| <b>Student Instructional Support</b>        |               |                    |                    |                    |                    |  |  |
| Certified Salaries                          | 110           | \$3,124,096        | \$2,871,374        | \$2,872,170        | \$2,891,399        | -1.92%                                       | 0.67%                                      |
| Non - Certified Salaries                    | 120           | \$1,921,613        | \$2,026,390        | \$1,991,347        | \$2,040,709        | 1.51%  | 2.48%                                      |
| Instruction Services                        | 311           | \$597,166          | \$749,318          | \$1,020,129        | \$1,375,136        | 23.19%                                       | 34.80%                                     |
| Group Health Insurance                      | 222           | \$937,206          | \$862,010          | \$896,626          | \$998,938          | 1.61%  | 11.41%                                     |
| Public Employees Retirement Fund            | 214           | \$225,668          | \$263,524          | \$274,857          | \$278,040          | 5.36%  | 1.16%                                      |
| Teacher Retirement Fund, After 7-1-95       | 216           | \$205,251          | \$195,537          | \$215,425          | \$213,660          | 1.01%  | -0.82%                                     |
| Social Security Certified                   | 212           | \$217,826          | \$205,512          | \$199,467          | \$201,964          | -1.87%                                       | 1.25%                                      |
| Social Security Noncertified                | 211           | \$146,212          | \$148,955          | \$151,659          | \$154,119          | 1.33%  | 1.62%                                      |
| Other Employee Benefits                     | 241 - 290     | \$70,444           | \$72,831           | \$70,177           | \$76,826           | 2.19%  | 9.47%                                      |
| Instructional Programs Improvement Services | 312           | \$0                | \$0                | \$73,216           | \$76,244           | NA   | 4.14%                                      |
| Travel                                      | 580           | \$4,802            | \$9,893            | \$5,035            | \$56,427           | 85.15%                                       | 1020.66%                                   |
| Operational Supplies                        | 611           | \$26,080           | \$20,969           | \$42,736           | \$56,374           | 21.25%                                       | 31.91%                                     |
| Teacher Retirement Fund, Prior to 7-1-95    | 215           | \$41,866           | \$35,867           | \$34,195           | \$46,319           | 2.56%  | 35.45%                                     |
| Other Professional and Technical Services   | 319           | \$2,519            | \$5,220            | \$5,599            | \$29,582           | 85.12%                                       | 428.34%                                    |
| Nonlicensed Employees                       | 136           | \$24,456           | \$26,774           | \$31,091           | \$22,705           | -1.84%                                       | -26.97%                                    |
| Pupil Services                              | 313           | \$10,688           | \$5,215            | \$7,167            | \$19,833           | 16.71%                                       | 176.71%                                    |
| Postage and Postage Machine Rental          | 532           | \$21,312           | \$15,469           | \$17,729           | \$15,236           | -8.05%                                       | -14.06%                                    |
| Group Life Insurance                        | 221           | \$8,445            | \$7,379            | \$6,874            | \$6,863            | -5.05%                                       | -0.16%                                     |
| Other Group Insurance Authorized by Statute | 224           | \$9,838            | \$8,567            | \$8,498            | \$6,513            | -9.80%                                       | -23.36%                                    |
| Equipment                                   | 730           | \$0                | \$24,750           | \$0                | \$4,973            | NA   | NA   |
| Terminal Leave                              | 125           | \$0                | \$3,727            | \$3,425            | \$4,014            | NA   | 17.20%                                     |
| Stipends                                    | 131           | \$0                | \$0                | \$9,600            | \$3,710            | NA   | -61.35%                                    |
| Telephone                                   | 531           | \$2,170            | \$931              | \$1,157            | \$1,264            | -12.64%                                      | 9.22%                                      |
| Food Purchases                              | 614           | \$0                | \$0                | \$20               | \$1,214            | NA   | 6001.36%                                   |
| Computer Hardware                           | 741           | \$0                | \$0                | \$87               | \$838              | NA   | 863.23%                                    |
| Printing and Binding                        | 550           | \$0                | \$0                | \$230              | \$410              | NA   | 78.47%                                     |
| Professional Development                    | 748           | \$0                | \$0                | \$0                | \$100              | NA   | NA   |
| Dues and Fees                               | 810           | \$6,765            | \$0                | \$65               | \$0                | -100.00%                                     | -100.00%                                   |
| <b>Student Instructional Support Total</b>  |               | <b>\$7,604,423</b> | <b>\$7,560,213</b> | <b>\$7,938,583</b> | <b>\$8,583,408</b> | <b>3.07%</b>                                 | <b>8.12%</b>                               |

**Student Academic Achievement**

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Kokomo School Corporation (3500)**

| <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<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|---------------|----------------|----------------|----------------|----------------|--|--|
| Certified Salaries                          | 110           | \$20,959,475   | \$20,549,827   | \$20,199,507   | \$20,519,229   | -0.53%                                       | 1.58%                                      |
| Group Health Insurance                      | 222           | \$5,248,120    | \$5,220,866    | \$5,181,975    | \$5,045,596    | -0.98%                                       | -2.63%                                     |
| Non - Certified Salaries                    | 120           | \$3,175,662    | \$3,181,131    | \$3,333,526    | \$3,251,411    | 0.59%  | -2.46%                                     |
| Social Security Certified                   | 212           | \$1,503,950    | \$1,500,747    | \$1,476,264    | \$1,499,454    | -0.07%                                       | 1.57%                                      |
| Teacher Retirement Fund, After 7-1-95       | 216           | \$1,057,047    | \$1,103,026    | \$1,193,689    | \$1,264,651    | 4.58%  | 5.94%                                      |
| Operational Supplies                        | 611           | \$980,499      | \$880,479      | \$953,947      | \$1,050,594    | 1.74%  | 10.13%                                     |
| Computer Hardware                           | 741           | \$1,473,002    | \$1,034,295    | \$703,689      | \$811,897      | -13.84%                                      | 15.38%                                     |
| Content                                     | 747           | \$98,345       | \$133,077      | \$518,469      | \$772,733      | 67.42%                                       | 49.04%                                     |
| Connectivity                                | 744           | \$1,222,610    | \$390,516      | \$484,148      | \$738,043      | -11.85%                                      | 52.44%                                     |
| Teacher Retirement Fund, Prior to 7-1-95    | 215           | \$585,197      | \$539,917      | \$480,238      | \$462,816      | -5.70%                                       | -3.63%                                     |
| Public Employees Retirement Fund            | 214           | \$330,288      | \$376,385      | \$430,113      | \$422,551      | 6.35%  | -1.76%                                     |
| Instructional Programs Improvement Services | 312           | \$156,216      | \$204,351      | \$261,318      | \$354,870      | 22.77%                                       | 35.80%                                     |
| Licensed Employees                          | 135           | \$365,144      | \$361,213      | \$336,262      | \$344,298      | -1.46%                                       | 2.39%                                      |
| Travel                                      | 580           | \$260,199      | \$392,384      | \$639,590      | \$323,406      | 5.59%  | -49.44%                                    |
| Equipment                                   | 730           | \$200,685      | \$610,950      | \$650,615      | \$279,399      | 8.62%  | -57.06%                                    |
| Other Employee Benefits                     | 241 - 290     | \$247,352      | \$274,041      | \$272,768      | \$269,963      | 2.21%  | -1.03%                                     |
| Stipends                                    | 131           | \$71,998       | \$99,573       | \$200,071      | \$257,065      | 37.46%                                       | 28.49%                                     |
| Social Security Noncertified                | 211           | \$226,747      | \$227,028      | \$237,181      | \$230,652      | 0.43%  | -2.75%                                     |
| Repairs and Maintenance Services            | 430           | \$514,925      | \$462,433      | \$411,737      | \$186,062      | -22.47%                                      | -54.81%                                    |
| Other Professional and Technical Services   | 319           | \$81,715       | \$159,154      | \$103,410      | \$112,413      | 8.30%  | 8.71%                                      |
| Instruction Services                        | 311           | \$15,761       | \$34,186       | \$67,680       | \$110,294      | 62.64%                                       | 62.96%                                     |
| Textbooks                                   | 630           | \$239,923      | \$112,427      | \$611,730      | \$104,363      | -18.79%                                      | -82.94%                                    |
| Nonlicensed Employees                       | 136           | \$89,011       | \$81,791       | \$78,682       | \$94,858       | 1.60%  | 20.56%                                     |
| Pupil Services                              | 313           | \$125,289      | \$74,612       | \$48,921       | \$84,555       | -9.36%                                       | 72.84%                                     |
| Food Purchases                              | 614           | \$3,243        | \$28,033       | \$57,849       | \$78,299       | 121.66%                                      | 35.35%                                     |
| Student Transportation Services             | 510           | \$0            | \$0            | \$58,323       | \$51,786       | NA   | -11.21%                                    |
| Dues and Fees                               | 810           | \$49,448       | \$46,178       | \$108,229      | \$45,598       | -2.01%                                       | -57.87%                                    |
| Library Books                               | 640           | \$65,086       | \$36,970       | \$74,877       | \$37,205       | -13.05%                                      | -50.31%                                    |
| Other Group Insurance Authorized by Statute | 224           | \$53,625       | \$43,687       | \$41,358       | \$34,591       | -10.38%                                      | -16.36%                                    |
| Other Technology Hardware                   | 746           | \$0            | \$0            | \$3,419        | \$32,246       | NA   | 843.20%                                    |
| Group Life Insurance                        | 221           | \$34,134       | \$38,387       | \$35,635       | \$26,283       | -6.33%                                       | -26.24%                                    |
| Other Purchased Services                    | 593           | \$24,964       | \$24,039       | \$1,209        | \$23,884       | -1.10%                                       | 1875.21%                                   |
| Periodicals                                 | 650           | \$25,937       | \$25,096       | \$24,732       | \$23,147       | -2.80%                                       | -6.41%                                     |
| Professional Development                    | 748           | \$7,882        | \$8,575        | \$12,736       | \$5,191        | -9.91%                                       | -59.24%                                    |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Kokomo School Corporation (3500)**

| <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<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|---------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Services Purch. From School Corp/Ed Service Ag. in State | 591           | \$3,053             | \$3,696             | \$15,914            | \$4,289             | 8.87%  | -73.05%                                    |
| Postage and Postage Machine Rental                       | 532           | \$1,749             | \$1,517             | \$1,464             | \$4,041             | 23.29%                                       | 175.96%                                    |
| Other Communication Services                             | 533 - 539     | \$90                | \$2,653             | \$6,885             | \$2,667             | 133.32%                                      | -61.26%                                    |
| Miscellaneous Objects                                    | 876 - 899     | \$5,906             | \$9,227             | \$2,228             | \$1,500             | -29.01%                                      | -32.68%                                    |
| Rentals  | 440           | \$0                 | \$0                 | \$0                 | \$1,047             | NA   | NA   |
| Telephone  | 531           | \$1,695             | \$1,450             | \$1,467             | \$908               | -14.45%                                      | -38.10%                                    |
| Advertising  | 540           | \$826               | \$455               | \$428               | \$351               | -19.26%                                      | -17.96%                                    |
| Equipment Purchase over the LEA's Cap. Threshold         | 735           | \$67,932            | \$196,390           | \$0                 | \$0                 | -100.00%                                     | NA   |
| Workers Compensation Insurance                           | 225           | \$0                 | \$3,181             | \$0                 | \$0                 | NA   | NA   |
| Printing and Binding                                     | 550           | \$0                 | \$0                 | \$1,790             | \$0                 | NA   | -100.00%                                   |
| Gasoline and Lubricants                                  | 613           | \$3,409             | \$2,223             | \$170               | \$0                 | -100.00%                                     | -100.00%                                   |
| Terminal Leave   | 125           | \$2,984             | \$1,829             | \$2,258             | \$0                 | -100.00%                                     | -100.00%                                   |
| <b>Student Academic Achievement Total</b>                |               | <b>\$39,581,123</b> | <b>\$38,477,995</b> | <b>\$39,326,499</b> | <b>\$38,964,207</b> | <b>-0.39%</b>                                | <b>-0.92%</b>                              |
| <b>Overhead and Operational</b>                          |               |                     |                     |                     |                     |  |  |
| Non - Certified Salaries                                 | 120           | \$4,712,780         | \$4,974,367         | \$5,106,686         | \$5,250,126         | 2.74%  | 2.81%                                      |
| Food Purchases   | 614           | \$1,289,653         | \$1,245,326         | \$1,338,899         | \$1,222,619         | -1.33%                                       | -8.68%                                     |
| Group Health Insurance                                   | 222           | \$1,033,818         | \$1,044,786         | \$1,039,656         | \$1,202,751         | 3.86%  | 15.69%                                     |
| Light and Power - Other Than Heating and Cooling         | 625           | \$1,155,830         | \$1,273,808         | \$1,289,742         | \$1,155,940         | 0.00%  | -10.37%                                    |
| Repairs and Maintenance Services                         | 430           | \$1,203,158         | \$1,091,387         | \$1,106,207         | \$1,091,714         | -2.40%                                       | -1.31%                                     |
| Operational Supplies                                     | 611           | \$542,981           | \$443,516           | \$565,846           | \$728,344           | 7.62%  | 28.72%                                     |
| Nonlicensed Employees                                    | 136           | \$828,364           | \$729,992           | \$743,704           | \$714,375           | -3.63%                                       | -3.94%                                     |
| Certified Salaries                                       | 110           | \$504,216           | \$534,597           | \$581,555           | \$693,492           | 8.29%  | 19.25%                                     |
| Public Employees Retirement Fund                         | 214           | \$506,714           | \$581,701           | \$638,470           | \$668,122           | 7.16%  | 4.64%                                      |
| Social Security Noncertified                             | 211           | \$411,395           | \$425,988           | \$439,736           | \$447,294           | 2.11%  | 1.72%                                      |
| Insurance  | 520           | \$283,402           | \$349,694           | \$371,458           | \$399,289           | 8.95%  | 7.49%                                      |
| Equipment Purchase over the LEA's Cap. Threshold         | 735           | \$496,084           | \$413,238           | \$156,772           | \$348,046           | -8.48%                                       | 122.01%                                    |
| Gasoline and Lubricants                                  | 613           | \$453,035           | \$412,472           | \$472,644           | \$320,331           | -8.30%                                       | -32.23%                                    |
| Heating and Cooling for Buildings - Gas                  | 622           | \$429,436           | \$529,857           | \$502,216           | \$299,375           | -8.62%                                       | -40.39%                                    |
| Rentals  | 440           | \$7,922             | \$27,986            | \$205,020           | \$297,795           | 147.61%                                      | 45.25%                                     |
| Other Professional and Technical Services                | 319           | \$99,306            | \$189,088           | \$188,164           | \$289,318           | 30.65%                                       | 53.76%                                     |
| Water and Sewage   | 411           | \$272,817           | \$273,142           | \$249,984           | \$247,066           | -2.45%                                       | -1.17%                                     |
| Workers Compensation Insurance                           | 225           | \$450,000           | \$440,000           | \$141,820           | \$201,069           | -18.24%                                      | 41.78%                                     |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Kokomo School Corporation (3500)**

| <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<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|----------------|----------------|----------------|----------------|----------------|--|--|
| Equipment   | 730            | \$72,092       | \$22,676       | \$53,746       | \$163,405      | 22.70%                                       | 204.03%                                    |
| Overtime Salaries   | 140            | \$103,171      | \$130,362      | \$143,641      | \$143,971      | 8.69%  | 0.23%                                      |
| Telephone   | 531            | \$103,552      | \$108,595      | \$105,795      | \$114,226      | 2.48%  | 7.97%                                      |
| Student Transportation Services                                 | 510            | \$12,604       | \$13,373       | \$5,618        | \$110,682      | 72.14%                                       | 1870.03%                                   |
| Staff Services  | 314            | \$431,600      | \$404,800      | \$110,000      | \$110,000      | -28.95%                                      | 0.00%                                      |
| Dues and Fees   | 810            | \$26,277       | \$21,601       | \$112,186      | \$91,827       | 36.73%                                       | -18.15%                                    |
| Student Trans. Purch. From Another IN School Corp. Within State | 511            | \$150,363      | \$201,730      | \$150,409      | \$91,057       | -11.78%                                      | -39.46%                                    |
| Travel  | 580            | \$85,531       | \$83,687       | \$89,851       | \$80,168       | -1.61%                                       | -10.78%                                    |
| Other Employee Benefits   | 241 - 290      | \$59,759       | \$66,723       | \$74,353       | \$76,616       | 6.41%  | 3.04%                                      |
| Other Supplies and Materials                                    | 615, 660 - 689 | \$83,666       | \$78,552       | \$68,800       | \$66,997       | -5.40%                                       | -2.62%                                     |
| Content   | 747            | \$47,024       | \$45,988       | \$50,602       | \$59,468       | 6.05%  | 17.52%                                     |
| Teacher Retirement Fund, After 7-1-95                           | 216            | \$41,181       | \$43,925       | \$45,650       | \$57,094       | 8.51%  | 25.07%                                     |
| Miscellaneous Objects   | 876 - 899      | \$37,424       | \$29,323       | \$30,743       | \$51,761       | 8.45%  | 68.37%                                     |
| Social Security Certified                                       | 212            | \$36,173       | \$38,400       | \$41,066       | \$49,293       | 8.04%  | 20.03%                                     |
| Removal of Refuse and Garbage                                   | 412            | \$33,039       | \$19,996       | \$38,458       | \$37,288       | 3.07%  | -3.04%                                     |
| Tires and Repairs   | 612            | \$30,233       | \$29,447       | \$21,523       | \$36,730       | 4.99%  | 70.66%                                     |
| Construction Services   | 450            | \$0            | \$47,467       | \$0            | \$33,986       | NA   | NA   |
| Postage and Postage Machine Rental                              | 532            | \$51,272       | \$35,543       | \$22,538       | \$31,759       | -11.28%                                      | 40.91%                                     |
| Unemployment Insurance  | 230            | \$12,279       | \$9,698        | \$13,459       | \$27,249       | 22.05%                                       | 102.46%                                    |
| Other Communication Services                                    | 533 - 539      | \$2,624        | \$6,119        | \$13,937       | \$17,092       | 59.75%                                       | 22.64%                                     |
| Terminal Leave  | 125            | \$2,493        | \$8,859        | \$35,923       | \$15,253       | 57.28%                                       | -57.54%                                    |
| Other Purchased Services  | 593            | \$10,613       | \$9,610        | \$91,446       | \$14,180       | 7.51%  | -84.49%                                    |
| Board Member Compensation                                       | 115            | \$14,000       | \$14,000       | \$14,000       | \$14,000       | 0.00%  | 0.00%                                      |
| Other Group Insurance Authorized by Statute                     | 224            | \$7,365        | \$6,654        | \$6,605        | \$10,605       | 9.54%  | 60.56%                                     |
| Group Life Insurance  | 221            | \$9,612        | \$9,159        | \$9,235        | \$9,401        | -0.56%                                       | 1.79%                                      |
| Data Processing Services  | 316            | \$35,073       | \$28,775       | \$15,130       | \$9,068        | -28.69%                                      | -40.07%                                    |
| Connectivity  | 744            | \$9,489        | \$7,228        | \$5,844        | \$8,172        | -3.67%                                       | 39.83%                                     |
| Vehicles  | 731            | \$0            | \$28,950       | \$31,841       | \$7,639        | NA   | -76.01%                                    |
| Advertising   | 540            | \$14,593       | \$9,558        | \$10,850       | \$7,341        | -15.78%                                      | -32.34%                                    |
| Teacher Retirement Fund, Prior to 7-1-95                        | 215            | \$3,332        | \$3,361        | \$4,274        | \$4,623        | 8.53%  | 8.17%                                      |
| Official Bond Premiums  | 525            | \$3,682        | \$4,332        | \$4,369        | \$3,950        | 1.77%  | -9.58%                                     |
| Computer Hardware   | 741            | \$28,995       | \$3,525        | \$0            | \$1,636        | -51.26%                                      | NA   |
| Judgments Against the School Corporation                        | 820            | \$0            | \$1,810        | \$4,379        | \$1,000        | NA   | -77.16%                                    |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Kokomo School Corporation (3500)**

| <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<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--------------------------------|---------------|----------------|----------------|----------------|----------------|--|--|
| Bank Service Charges           | 871           | \$0            | \$0            | \$5,853        | \$0            | NA   | -100.00%                                   |
| Textbooks                      | 630           | \$0            | \$0            | \$61           | \$0            | NA   | -100.00%                                   |
| Wireless Equipment             | 743           | \$38,792       | \$0            | \$0            | \$0            | -100.00%                                     | NA   |
| Printing and Binding           | 550           | \$8,304        | \$3,130        | \$1,191        | \$0            | -100.00%                                     | -100.00%                                   |
| Severance/Early Retirement Pay | 213           | \$15,090       | \$6,000        | \$4,000        | \$0            | -100.00%                                     | -100.00%                                   |

|                                       |  |                     |                     |                     |                     |              |              |
|---------------------------------------|--|---------------------|---------------------|---------------------|---------------------|--------------|--------------|
| <b>Overhead and Operational Total</b> |  | <b>\$16,302,206</b> | <b>\$16,563,901</b> | <b>\$16,575,955</b> | <b>\$17,134,600</b> | <b>1.25%</b> | <b>3.37%</b> |
|---------------------------------------|--|---------------------|---------------------|---------------------|---------------------|--------------|--------------|

| <b>Non Operational</b>                           |                |             |             |             |             |         |         |
|--|----------------|-------------|-------------|-------------|-------------|---------|---------|
| Redemption of Principal                          | 831            | \$5,377,338 | \$6,277,338 | \$6,795,000 | \$7,208,061 | 7.60%   | 6.08%   |
| Repairs and Maintenance Services                 | 430            | \$0         | \$0         | \$0         | \$3,137,928 | NA      | NA      |
| Construction Services                            | 450            | \$4,852,609 | \$7,157,389 | \$5,883,355 | \$1,986,313 | -20.01% | -66.24% |
| Interest   | 832            | \$1,286,907 | \$1,051,977 | \$973,235   | \$861,173   | -9.55%  | -11.51% |
| Other Professional and Technical Services        | 319            | \$197,786   | \$533,096   | \$573,611   | \$549,143   | 29.08%  | -4.27%  |
| Equipment  | 730            | \$346,607   | \$452,878   | \$186,078   | \$364,002   | 1.23%   | 95.62%  |
| Certified Salaries                               | 110            | \$211,003   | \$184,672   | \$222,271   | \$230,397   | 2.22%   | 3.66%   |
| Rentals  | 440            | \$80,610    | \$215,702   | \$189,650   | \$182,844   | 22.72%  | -3.59%  |
| Non - Certified Salaries                         | 120            | \$157,942   | \$155,750   | \$140,330   | \$130,694   | -4.62%  | -6.87%  |
| Operational Supplies                             | 611            | \$30,630    | \$20,612    | \$20,757    | \$38,831    | 6.11%   | 87.07%  |
| Equipment Purchase over the LEA's Cap. Threshold | 735            | \$5,547     | \$10,490    | \$23,650    | \$23,958    | 44.16%  | 1.30%   |
| Awards   | 875            | \$0         | \$6,000     | \$11,500    | \$18,000    | NA      | 56.52%  |
| Social Security Certified                        | 212            | \$16,142    | \$14,127    | \$17,004    | \$17,619    | 2.21%   | 3.62%   |
| Teacher Retirement Fund, After 7-1-95            | 216            | \$15,907    | \$15,351    | \$16,902    | \$17,084    | 1.80%   | 1.07%   |
| Other Supplies and Materials                     | 615, 660 - 689 | \$495       | \$867       | \$2,909     | \$15,750    | 137.45% | 441.40% |
| Social Security Noncertified                     | 211            | \$12,083    | \$11,769    | \$10,414    | \$10,009    | -4.60%  | -3.89%  |
| Dues and Fees                                    | 810            | \$3,500     | \$3,800     | \$3,800     | \$6,050     | 14.66%  | 59.21%  |
| Food Purchases                                   | 614            | \$8,240     | \$3,672     | \$4,427     | \$5,258     | -10.62% | 18.77%  |
| Stipends   | 131            | \$0         | \$0         | \$0         | \$4,612     | NA      | NA      |
| Pupil Services                                   | 313            | \$4,012     | \$7,184     | \$4,000     | \$4,100     | 0.55%   | 2.50%   |
| Computer Hardware                                | 741            | \$0         | \$0         | \$475       | \$3,899     | NA      | 720.54% |
| Travel   | 580            | \$478       | \$0         | \$478       | \$1,184     | 25.44%  | 147.57% |
| Other Employee Benefits                          | 241 - 290      | \$0         | \$0         | \$714       | \$705       | NA      | -1.30%  |
| Teacher Retirement Fund, Prior to 7-1-95         | 215            | \$1,291     | \$898       | \$721       | \$592       | -17.72% | -17.98% |
| Public Employees Retirement Fund                 | 214            | \$5,730     | \$6,004     | \$5,175     | \$409       | -48.31% | -92.10% |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Kokomo School Corporation (3500)**

| <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<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|---------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Advertising                                 | 540           | \$0                 | \$0                 | \$80                | \$0                 | NA   | -100.00%                                   |
| Vehicles                                    | 731           | \$0                 | \$0                 | \$608               | \$0                 | NA   | -100.00%                                   |
| Instructional Programs Improvement Services | 312           | \$600               | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| <b>Non Operational Total</b>                |               | <b>\$12,615,456</b> | <b>\$16,129,577</b> | <b>\$15,087,145</b> | <b>\$14,818,614</b> | <b>4.11%</b>                                 | <b>-1.78%</b>                              |
| <b>Grand Total</b>                          |               | <b>\$76,103,207</b> | <b>\$78,731,685</b> | <b>\$78,928,182</b> | <b>\$79,500,830</b> | <b>1.10%</b>                                 | <b>0.73%</b>                               |