

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
School City of Hammond (4710)

School City of Hammond (4710)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$44,273,307	\$43,965,185	\$42,426,857	\$42,538,272	-1%	0%
Group Health Insurance (222)	\$16,742,952	\$15,829,549	\$13,993,419	\$13,582,232	-5%	-3%
Noncertified Salaries (120)	\$5,736,701	\$5,655,435	\$5,422,415	\$5,563,012	-1%	3%
Social Security-Certified Employee Retirement (212)	\$3,387,204	\$3,364,182	\$3,201,230	\$3,217,018	-1%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,196,677	\$2,804,251	\$2,739,861	\$2,893,664	-2%	6%
Textbooks (630)	\$1,184,290	\$1,759,058	\$941,688	\$2,035,159	14%	116%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,254,650	\$1,173,788	\$691,746	\$1,482,101	4%	114%
Nonlicensed Employees Temporary Salaries (136)	\$684,049	\$535,390	\$1,293,998	\$1,422,195	20%	10%
Equipment (730)	\$363,738	\$1,466,573	\$1,926,107	\$1,089,452	32%	-43%
Computer Hardware (741)	\$450,718	\$529,737	\$254,246	\$966,685	21%	280%
Operational Supplies (611)	\$1,470,431	\$1,468,468	\$1,133,925	\$905,609	-11%	-20%
Public Employees Retirement Fund (214)	\$767,266	\$668,972	\$731,578	\$801,865	1%	10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$791,812	\$798,838	\$772,020	\$796,524	0%	3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$950,124	\$605,536	\$571,499	\$543,964	-13%	-5%
Social Security-Noncertified Employee Retirement (211)	\$496,563	\$480,349	\$462,612	\$477,839	-1%	3%
Other Purchased Professional and Technical Services (319)	\$1,011,254	\$637,952	\$451,718	\$447,312	-18%	-1%
Severance/Early Retirement Pay (213)	\$2,219,577	\$464,688	\$432,829	\$444,007	-33%	3%
Licensed Employees Temporary Salaries (135)	\$307,708	\$314,023	\$311,815	\$396,459	7%	27%
Other Technology Hardware (746)	\$127,781	\$110,532	\$114,475	\$388,320	32%	239%
Travel (580)	\$265,354	\$285,629	\$350,992	\$356,121	8%	1%
Buildings (720)	\$6,300	-\$127	\$242,906	\$170,174	128%	-30%
Other General Supplies (615, 660 to 689)	\$185,778	\$191,297	\$162,341	\$159,485	-4%	-2%
Dues and Fees (810)	\$59,217	\$58,667	\$7,768	\$116,343	18%	> 500%
Workers Compensation Insurance (225)	\$79,031	\$61,309	\$156,349	\$115,283	10%	-26%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$59,450	\$125,026	\$204,104	\$114,769	18%	-44%
Technology Related Professional Development (748)	\$7,096	\$23,081	\$49,142	\$106,016	97%	116%
Group Accident Insurance (223)	\$126,569	\$110,030	\$91,287	\$104,978	-5%	15%
Library Books (640)	\$82,554	\$87,775	\$112,166	\$85,637	1%	-24%
Other purchased property services (490 to 499)	\$81,692	\$79,454	\$172,170	\$81,843	0%	-52%
Group Life Insurance (221)	\$64,734	\$65,000	\$60,615	\$66,951	1%	10%
Miscellaneous Objects (876 to 899)	\$217,503	\$3,535	\$39,801	\$46,774	-32%	18%
Other Purchased Services (593)	\$0	\$0	\$4,555	\$35,795	N/A	> 500%
Purchased Property Services; Rentals (440)	\$0	\$0	\$28,660	\$33,852	N/A	18%
Unemployment compensation (230)	\$0	\$0	\$225,540	\$24,118	N/A	-89%
Printing and Binding (550)	\$16,167	\$17,687	\$18,626	\$14,955	-2%	-20%

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School City of Hammond (4710)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Professional and Technical Staff Services (314)	\$543,065	\$44,271	\$14,491	\$14,375	-60%	-1%
Postage and Postage Machine Rental (532)	\$29,740	\$20,537	\$14,733	\$11,046	-22%	-25%
Food Purchases (614)	\$42,031	\$23,461	\$16,568	\$8,499	-33%	-49%
Periodicals (650)	\$2,712	\$2,297	\$2,937	\$7,802	30%	166%
Purchased Services; Student Transportation Services (510)	\$15,470	\$7,425	\$2,974	\$6,348	-20%	113%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$2,074	\$1,922	\$1,762	\$1,807	-3%	3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$988	\$1,865	\$0	\$531	-14%	N/A
Overtime Salaries (140)	\$957	\$630	\$0	\$246	-29%	N/A
Official Bond Premiums (525)	\$0	\$100	\$0	\$222	N/A	N/A
Utility Services Water and Sewage (411)	\$464	\$313	\$271	\$202	-19%	-26%
Other Communication Services (533 to 539)	\$52	\$27	\$27	\$14	-29%	-50%
Advertising (540)	\$40	\$0	\$0	\$0	-100%	N/A
Connectivity (744)	\$123,280	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$43,595	\$486,703	\$28,741	\$0	-100%	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$926,407	\$876,838	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$0	\$0	\$17,920	\$0	N/A	-100%
Purchased Professional and Technical Board of Education Services (318)	\$1,824	\$0	\$0	\$0	-100%	N/A
Awards (875)	\$110	\$0	\$0	\$0	-100%	N/A
Telephone (531)	\$26	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$88,401,081	\$85,207,260	\$79,901,484	\$81,675,877	-2%	2%
Student Instructional Support						
Certified Salaries (110)	\$8,152,458	\$8,132,597	\$8,043,592	\$7,916,099	-1%	-2%
Noncertified Salaries (120)	\$3,429,915	\$3,467,463	\$3,477,968	\$3,478,029	0%	0%
Group Health Insurance (222)	\$3,018,285	\$3,239,652	\$2,894,073	\$2,875,326	-1%	-1%
Social Security-Certified Employee Retirement (212)	\$618,745	\$618,682	\$609,532	\$597,480	-1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$552,632	\$457,575	\$480,255	\$516,892	-2%	8%
Public Employees Retirement Fund (214)	\$456,528	\$399,924	\$422,482	\$437,453	-1%	4%
Social Security-Noncertified Employee Retirement (211)	\$267,627	\$270,465	\$266,710	\$263,134	0%	-1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$171,892	\$162,384	\$161,495	\$166,727	-1%	3%
Nonlicensed Employees Temporary Salaries (136)	\$60,599	\$49,972	\$127,382	\$117,319	18%	-8%
Severance/Early Retirement Pay (213)	\$232,964	\$108,479	\$109,102	\$106,199	-18%	-3%
Other Purchased Professional and Technical Services (319)	\$549,046	\$96,618	\$88,915	\$92,165	-36%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$156,518	\$122,789	\$107,286	\$88,734	-13%	-17%
Operational Supplies (611)	\$97,870	\$80,564	\$44,748	\$48,785	-16%	9%
Equipment (730)	\$0	\$11,531	\$10,237	\$40,661	N/A	297%

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Purchased Professional and Technical Instruction Services (311)	\$38,422	\$38,392	\$34,655	\$24,380	-11%	-30%
Group Accident Insurance (223)	\$28,975	\$25,326	\$21,313	\$23,442	-5%	10%
Group Life Insurance (221)	\$17,701	\$17,511	\$17,108	\$17,863	0%	4%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$8,560	\$11,838	N/A	38%
Unemployment compensation (230)	\$0	\$0	\$62,844	\$9,829	N/A	-84%
Workers Compensation Insurance (225)	\$2,428	\$2,452	\$2,153	\$7,891	34%	267%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$5,450	\$7,518	N/A	38%
Travel (580)	\$10,705	\$6,905	\$5,834	\$5,126	-17%	-12%
Licensed Employees Temporary Salaries (135)	\$10,766	\$37,379	\$16,970	\$5,025	-17%	-70%
Printing and Binding (550)	\$2,001	\$1,859	\$1,738	\$3,301	13%	90%
Food Purchases (614)	\$3,430	\$2,922	\$2,806	\$3,199	-2%	14%
Overtime Salaries (140)	\$4,759	\$11,828	\$2,202	\$2,843	-12%	29%
Purchased Property Services; Repairs and Maintenance Services (430)	\$450	\$2,030	\$1,567	\$416	-2%	-73%
Dues and Fees (810)	\$10,500	\$10,500	\$0	\$110	-68%	N/A
Other Purchased Services (593)	\$175	\$0	\$0	\$65	-22%	N/A
Purchased Services; Student Transportation Services (510)	\$1,987	\$6,474	\$0	\$0	-100%	N/A
Official Bond Premiums (525)	\$0	\$57	\$0	\$0	N/A	N/A
Land and Easements (710)	\$0	\$0	\$2,000	\$0	N/A	-100%
Purchased Professional and Technnical Staff Services (314)	\$19,975	\$10,838	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$562	\$211	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$132,230	\$139,011	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$18,050,146	\$17,532,389	\$17,028,978	\$16,867,849	-2%	-1%
Overhead and Operational						
Group Health Insurance (222)	\$4,255,197	\$4,571,295	\$11,416,933	\$13,945,468	35%	22%
Noncertified Salaries (120)	\$9,851,381	\$10,212,521	\$9,831,132	\$10,279,269	1%	5%
Food Purchases (614)	\$2,803,367	\$2,951,984	\$3,189,001	\$3,339,530	4%	5%
Heating and Cooling for Buildings - Electricity (621)	\$2,672,572	\$2,994,652	\$2,946,449	\$2,860,354	2%	-3%
Certified Salaries (110)	\$1,250,892	\$2,348,322	\$1,205,379	\$1,988,480	12%	65%
Public Employees Retirement Fund (214)	\$1,406,290	\$1,273,780	\$1,314,932	\$1,485,716	1%	13%
Equipment (730)	\$1,387,434	\$1,551,253	\$1,700,247	\$1,405,183	0%	-17%
Operational Supplies (611)	\$1,280,366	\$1,213,223	\$1,287,701	\$1,353,181	1%	5%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$1,018,134	\$1,119,491	\$1,222,673	\$1,267,478	6%	4%
Heating and Cooling for Buildings - Gas (622)	\$991,933	\$722,788	\$777,696	\$1,099,346	3%	41%
Social Security-Noncertified Employee Retirement (211)	\$885,449	\$904,646	\$863,265	\$910,249	1%	5%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$694,810	\$649,033	N/A	-7%

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Overtime Salaries (140)	\$327,059	\$202,773	\$229,465	\$480,202	10%	109%
Other purchased property services (490 to 499)	\$416,516	\$423,989	\$431,905	\$427,584	1%	-1%
Gasoline and Lubricants (613)	\$461,120	\$452,411	\$442,795	\$423,472	-2%	-4%
Severance/Early Retirement Pay (213)	\$830,078	\$666,911	\$299,186	\$421,117	-16%	41%
Workers Compensation Insurance (225)	\$580,856	\$406,874	\$364,001	\$337,971	-13%	-7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$128,305	\$55,211	\$126,099	\$252,394	18%	100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$107,391	\$144,605	\$197,226	\$189,505	15%	-4%
Other Public or Private Utility Services (419)	\$124,089	\$142,095	\$163,692	\$146,447	4%	-11%
Buildings (720)	\$140,472	\$168,397	\$122,841	\$122,993	-3%	0%
Other Purchased Professional and Technical Services (319)	\$88,523	\$179,745	\$183,494	\$114,415	7%	-38%
Purchased Professional and Technical Board of Education Services (318)	\$39,265	\$68,525	\$98,734	\$112,426	30%	14%
Unemployment compensation (230)	\$193,673	\$149,207	\$78,161	\$106,754	-14%	37%
Social Security-Certified Employee Retirement (212)	\$36,157	\$114,223	\$30,569	\$87,632	25%	187%
Telephone (531)	\$82,671	\$86,070	\$80,935	\$78,805	-1%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$30,951	\$91,229	\$15,182	\$68,924	22%	354%
Utility Services Water and Sewage (411)	\$76,917	\$79,169	\$75,979	\$66,518	-4%	-12%
Other Communication Services (533 to 539)	\$36,426	\$49,553	\$56,488	\$66,064	16%	17%
Other Purchased Services (593)	\$85,744	\$74,036	\$75,254	\$64,925	-7%	-14%
Travel (580)	\$68,549	\$90,784	\$66,845	\$61,889	-3%	-7%
Purchased Professional and Technical Staff Services (314)	\$32,546	\$83,631	\$56,383	\$60,048	17%	7%
Group Life Insurance (221)	\$17,070	\$16,200	\$15,402	\$42,681	26%	177%
Postage and Postage Machine Rental (532)	\$31,962	\$31,425	\$38,886	\$30,586	-1%	-21%
Other Employee Benefits (241 to 290)	\$31,093	\$31,592	\$28,522	\$26,404	-4%	-7%
Judgments Against the School Corporation (820)	\$27,361	\$21,363	\$4,964	\$20,400	-7%	311%
Dues and Fees (810)	\$19,182	\$20,185	\$17,693	\$18,895	0%	7%
Tires and Repairs (612)	\$20,772	\$39,920	\$3,657	\$18,450	-3%	405%
Miscellaneous Objects (876 to 899)	\$2,608	\$54,311	\$119,958	\$18,183	62%	-85%
Group Accident Insurance (223)	\$10,939	\$18,370	\$15,388	\$17,465	12%	13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$14,004	\$19,686	\$9,001	\$16,673	4%	85%
Purchased Services; Student Transportation Services (510)	\$31,384	\$23,292	\$12,535	\$10,868	-23%	-13%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,758	\$14,013	\$12,922	\$6,786	25%	-47%
Advertising (540)	\$9,274	\$7,928	\$4,050	\$6,737	-8%	66%
Periodicals (650)	\$4,398	\$3,594	\$4,881	\$4,764	2%	-2%
Official Bond Premiums (525)	\$3,168	\$2,000	\$3,750	\$3,750	4%	0%
Other General Supplies (615, 660 to 689)	\$2,264	\$1,345	\$1,639	\$2,822	6%	72%
Purchased Property Services; Rentals (440)	\$2,006	\$2,087	\$1,804	\$2,052	1%	14%

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Printing and Binding (550)	\$8,617	\$6,125	\$3,894	\$1,830	-32%	-53%
Licensed Employees Temporary Salaries (135)	\$19,909	\$38,090	\$1,558	\$203	-68%	-87%
Bank Service Charges (871)	\$0	\$0	\$0	\$35	N/A	N/A
Technology Related Professional Development (748)	\$0	\$300	\$0	\$0	N/A	N/A
Textbooks (630)	\$0	\$35	\$0	\$0	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$729,468	\$812,577	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$110,384	\$78,186	\$12,019	\$0	-100%	-100%
Interest on Bonds or Notes (832)	\$1,064	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$3,920	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$457	-\$235	-\$223	N/A	N/A
Overhead and Operational Total	\$32,793,926	\$34,836,474	\$39,957,739	\$44,522,735	8%	11%
Nonoperational						
Redemption of Principal (831)	\$10,792,272	\$13,164,444	\$15,534,132	\$14,430,262	8%	-7%
Interest on Bonds or Notes (832)	\$9,115,751	\$9,710,026	\$8,650,278	\$7,582,179	-5%	-12%
Noncertified Salaries (120)	\$501,292	\$450,909	\$1,060,054	\$1,666,082	35%	57%
Certified Salaries (110)	\$548,483	\$663,969	\$633,413	\$679,321	5%	7%
Group Health Insurance (222)	\$445,913	\$443,614	\$436,947	\$458,741	1%	5%
Public Employees Retirement Fund (214)	\$175,971	\$168,926	\$183,729	\$197,965	3%	8%
Buildings (720)	\$4,260,880	\$2,074,181	\$1,914,220	\$151,865	-57%	-92%
Social Security-Noncertified Employee Retirement (211)	\$135,295	\$135,716	\$138,529	\$138,243	1%	0%
Operational Supplies (611)	\$14,908	\$29,577	\$18,929	\$64,399	44%	240%
Other Purchased Services (593)	\$0	\$0	\$29,751	\$57,600	N/A	94%
Teacher Retirement Fund, After 7-1-95 (216)	\$55,331	\$43,738	\$45,587	\$49,710	-3%	9%
Overtime Salaries (140)	\$0	\$48	\$17,332	\$48,017	N/A	177%
Social Security-Certified Employee Retirement (212)	\$49,766	\$51,046	\$43,887	\$43,262	-3%	-1%
Other Purchased Professional and Technical Services (319)	\$1,805,862	\$1,765,579	\$339,090	\$35,654	-63%	-89%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,822	\$0	\$0	\$19,825	51%	N/A
Severance/Early Retirement Pay (213)	\$17,278	\$18,725	\$18,237	\$17,692	1%	-3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,806	\$9,177	\$9,345	\$9,875	-2%	6%
Equipment (730)	\$10,964	\$127,058	\$26,044	\$8,118	-7%	-69%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8,789	\$16,174	\$9,006	\$5,361	-12%	-40%
Group Accident Insurance (223)	\$1,764	\$1,627	\$1,288	\$1,432	-5%	11%
Group Life Insurance (221)	\$1,039	\$985	\$1,011	\$1,014	-1%	0%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$24,810	\$883	N/A	-96%
Travel (580)	\$0	\$178	\$2,111	\$625	N/A	-70%

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Food Purchases (614)	\$70	\$642	\$261	\$500	64%	92%
Printing and Binding (550)	\$2,836	\$343	\$142	\$396	-39%	179%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$179	N/A	N/A
Workers Compensation Insurance (225)	\$3,561	\$569	\$463	\$176	-53%	-62%
Unemployment compensation (230)	\$0	\$0	\$3,438	\$145	N/A	-96%
Distance Learning Equipment (742)	\$0	\$0	\$0	\$120	N/A	N/A
Purchased Property Services; Rentals (440)	\$0	\$0	\$610	\$75	N/A	-88%
Pre-2008 object code - temporary salaries (header) (130)	\$32,194	\$29,278	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$165,329	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$6,583	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$3,432	\$2,320	\$1,080	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$546	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Board of Education Services (318)	\$0	\$175,270	\$0	\$0	N/A	N/A
Nonoperational Total	\$28,170,739	\$29,084,120	\$29,143,724	\$25,669,715	-2%	-12%
Grand Total	\$167,415,893	\$166,660,243	\$166,031,925	\$168,736,176	0%	2%