

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Elkhart Community Schools (2305)**

Elkhart Community Schools (2305)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$47,195,185	\$47,857,450	\$47,828,863	\$47,908,880	0%	0%
Noncertified Salaries (120)	\$6,697,945	\$7,092,421	\$6,802,113	\$7,404,519	3%	9%
Group Health Insurance (222)	\$8,739,865	\$6,954,522	\$7,565,710	\$6,571,144	-7%	-13%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,181,939	\$3,512,899	\$4,835,359	\$3,676,940	4%	-24%
Social Security-Certified Employee Retirement (212)	\$3,429,555	\$3,460,678	\$3,455,549	\$3,406,970	0%	-1%
Operational Supplies (611)	\$1,462,141	\$1,351,961	\$1,186,022	\$1,477,774	0%	25%
Transfer Tuition to Other School Corporations Within the State (561)	\$960	\$2,345,958	\$1,667,130	\$1,465,798	> 500%	-12%
Computer Hardware (741)	\$1,363,200	\$2,386,432	\$1,228,992	\$1,450,684	2%	18%
Purchased Professional and Technical Pupil Services (313)	\$1,139,668	\$2,003,465	\$1,057,346	\$1,028,049	-3%	-3%
Public Employees Retirement Fund (214)	\$673,012	\$760,520	\$1,040,118	\$954,681	9%	-8%
Severance/Early Retirement Pay (213)	\$1,082,446	\$1,209,112	\$698,894	\$655,339	-12%	-6%
Purchased Professional and Technical Staff Services (314)	\$1,263,609	\$1,913,319	\$1,646,296	\$536,940	-19%	-67%
Social Security-Noncertified Employee Retirement (211)	\$477,667	\$478,171	\$493,260	\$524,324	2%	6%
Textbooks (630)	\$868,954	\$1,769,388	\$773,091	\$472,334	-14%	-39%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$558,227	\$566,491	\$652,924	\$426,301	-7%	-35%
Dues and Fees (810)	\$323,452	\$293,711	\$381,873	\$413,362	6%	8%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$164,162	\$370,253	\$205,844	\$260,161	12%	26%
Transfer Tuition to Private Sources (563)	\$32,859	\$165,097	\$303,115	\$197,199	57%	-35%
Travel (580)	\$286,448	\$280,526	\$204,145	\$164,527	-13%	-19%
Library Books (640)	\$132,492	\$126,946	\$117,329	\$140,433	1%	20%
Connectivity (744)	\$124,690	\$138,448	\$216,780	\$123,284	0%	-43%
Workers Compensation Insurance (225)	\$10,849	\$6,955	\$81,478	\$113,119	80%	39%
Equipment (730)	\$88,557	\$129,509	\$40,040	\$81,899	-2%	105%
Terminal Leave (125)	\$0	\$0	\$49,241	\$48,033	N/A	-2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$68,745	\$49,990	\$59,419	\$47,935	-9%	-19%
Other Purchased Professional and Technical Services (319)	\$34,012	\$10,850	\$31,619	\$40,766	5%	29%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,324	\$4,000	\$11,435	\$36,467	62%	219%
Printing and Binding (550)	\$37,470	\$37,526	\$31,532	\$34,787	-2%	10%
Purchased Professional and Technical Instruction Services (311)	\$74,319	\$46,315	\$9,826	\$14,740	-33%	50%
Telecommunications Equipment (745)	\$213,947	\$307,989	\$51,738	\$14,100	-49%	-73%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$1,561,893	\$4,180	\$4,880	\$13,631	-69%	179%
Advertising (540)	\$11,040	\$11,364	\$10,468	\$10,042	-2%	-4%
Postage and Postage Machine Rental (532)	\$9,133	\$21,740	\$4,596	\$7,788	-4%	69%
Other General Supplies (615, 660 to 689)	\$17,374	\$23,252	\$19,435	\$7,121	-20%	-63%
Distance Learning Equipment (742)	\$0	\$0	\$0	\$3,500	N/A	N/A

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<b>Elkhart Community Schools (2305)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Telephone (531)	\$3,649	\$3,352	\$3,308	\$3,077	-4%	-7%
Purchased Property Services; Rentals (440)	\$13,860	\$2,369	\$2,843	\$2,086	-38%	-27%
Purchased Professional and Technical Statistical Services (317)	\$1,631	\$1,395	\$1,527	\$2,050	6%	34%
Utility Services Water and Sewage (411)	\$0	\$0	\$0	\$104	N/A	N/A
Heating and Cooling for Buildings - Electricity (621)	\$14,009	\$10,461	\$0	\$0	-100%	N/A
Tires and Repairs (612)	\$250	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$12,636	\$3,056	\$6,255	\$0	-100%	-100%
Unemployment compensation (230)	\$1,276	\$2,069	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$0	\$601	\$0	\$0	N/A	N/A
Student Transportation Purchased From Another School Corporation Within The State (511)	\$0	\$350	\$0	\$0	N/A	N/A
Miscellaneous Objects (876 to 899)	\$65	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Cleaning Services (420)	\$10,560	\$7,559	\$3,030	\$0	-100%	-100%
<b>Student Academic Achievement Total</b>	<b>\$81,389,072</b>	<b>\$85,722,646</b>	<b>\$82,783,422</b>	<b>\$79,740,886</b>	<b>-1%</b>	<b>-4%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$6,796,464	\$6,815,570	\$7,042,970	\$7,129,266	1%	1%
Noncertified Salaries (120)	\$2,152,693	\$2,159,279	\$2,151,740	\$1,947,810	-2%	-9%
Group Health Insurance (222)	\$1,408,072	\$1,116,816	\$1,164,677	\$999,536	-8%	-14%
Licensed Employees Temporary Salaries (135)	\$623,092	\$615,123	\$630,464	\$636,103	1%	1%
Social Security-Certified Employee Retirement (212)	\$484,367	\$484,661	\$497,915	\$502,036	1%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$362,089	\$402,212	\$571,227	\$493,057	8%	-14%
Public Employees Retirement Fund (214)	\$299,663	\$345,169	\$449,306	\$375,508	6%	-16%
Equipment (730)	\$417,226	\$279,366	\$199,415	\$355,843	-4%	78%
Purchased Professional and Technical Pupil Services (313)	\$761,832	\$400,182	\$247,105	\$327,744	-19%	33%
Other Purchased Services (593)	\$136,232	\$194,516	\$0	\$201,337	10%	N/A
Social Security-Noncertified Employee Retirement (211)	\$199,584	\$200,479	\$204,313	\$190,026	-1%	-7%
Operational Supplies (611)	\$180,959	\$229,742	\$76,427	\$120,784	-10%	58%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$109,732	\$101,165	\$118,184	\$77,171	-8%	-35%
Travel (580)	\$60,476	\$65,612	\$60,028	\$75,026	6%	25%
Severance/Early Retirement Pay (213)	\$58,230	\$139,490	\$99,372	\$71,107	5%	-28%
Purchased Professional and Technical Staff Services (314)	\$233,105	\$710,180	\$87,374	\$55,623	-30%	-36%
Terminal Leave (125)	\$0	\$0	\$58,680	\$46,336	N/A	-21%
Purchased Professional and Technical Instruction Services (311)	\$25,000	\$25,000	\$25,000	\$25,000	0%	0%
Dues and Fees (810)	\$38,993	\$23,012	\$26,189	\$21,774	-14%	-17%
Workers Compensation Insurance (225)	\$15,967	\$7,588	\$22,607	\$18,324	4%	-19%
Unemployment compensation (230)	\$309	\$62	\$0	\$12,605	153%	N/A

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Overtime Salaries (140)	\$2,857	\$6,045	\$7,802	\$7,054	25%	-10%
Postage and Postage Machine Rental (532)	\$7,662	\$6,933	\$6,260	\$6,061	-6%	-3%
Library Books (640)	\$0	\$1,672	\$3,113	\$3,751	N/A	20%
Other Purchased Professional and Technical Services (319)	\$0	\$125	\$0	\$1,044	N/A	N/A
Printing and Binding (550)	\$4,465	\$4,123	\$1,962	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$9,637	\$87,259	\$21,568	\$0	-100%	-100%
<b>Student Instructional Support Total</b>	<b>\$14,388,706</b>	<b>\$14,421,382</b>	<b>\$13,773,698</b>	<b>\$13,699,926</b>	<b>-1%</b>	<b>-1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$9,614,500	\$9,949,404	\$10,085,469	\$10,163,411	1%	1%
Food Purchases (614)	\$3,314,635	\$3,664,595	\$3,951,376	\$4,506,815	8%	14%
Operational Supplies (611)	\$1,750,334	\$2,246,330	\$2,010,989	\$2,333,062	7%	16%
Group Health Insurance (222)	\$2,906,204	\$2,351,357	\$2,428,237	\$1,966,696	-9%	-19%
Heating and Cooling for Buildings - Electricity (621)	\$1,732,147	\$1,686,847	\$1,727,755	\$1,780,980	1%	3%
Public Employees Retirement Fund (214)	\$1,066,328	\$1,234,684	\$1,647,684	\$1,447,129	8%	-12%
Certified Salaries (110)	\$1,274,882	\$1,325,279	\$1,259,089	\$1,279,658	0%	2%
Other Purchased Professional and Technical Services (319)	\$96,553	\$136,269	\$1,097,346	\$1,179,804	87%	8%
Heating and Cooling for Buildings - Gas (622)	\$905,512	\$829,535	\$725,362	\$1,030,455	3%	42%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,287,749	\$1,113,396	\$1,336,196	\$960,821	-7%	-28%
Social Security-Noncertified Employee Retirement (211)	\$728,911	\$759,385	\$769,250	\$776,485	2%	1%
Gasoline and Lubricants (613)	\$729,782	\$800,929	\$850,239	\$671,199	-2%	-21%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$568,941	\$586,289	\$674,328	\$631,928	3%	-6%
Severance/Early Retirement Pay (213)	\$183,406	\$232,565	\$286,035	\$616,549	35%	116%
Workers Compensation Insurance (225)	\$446,443	\$467,491	\$302,887	\$374,046	-4%	23%
Unemployment compensation (230)	\$118,134	\$101,565	\$19,574	\$258,142	22%	> 500%
Overtime Salaries (140)	\$222,284	\$211,286	\$211,993	\$238,181	2%	12%
Utility Services Water and Sewage (411)	\$194,176	\$203,551	\$231,477	\$235,689	5%	2%
Purchased Professional and Technical Staff Services (314)	\$831,764	\$303,192	\$140,741	\$211,865	-29%	51%
Miscellaneous Objects (876 to 899)	\$1,332,200	\$243,004	\$460,114	\$154,775	-42%	-66%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$278,939	\$187,656	\$134,480	\$149,860	-14%	11%
Utility Services Removal of Refuse and Garbage (412)	\$141,014	\$116,033	\$132,554	\$128,531	-2%	-3%
Telephone (531)	\$108,417	\$98,641	\$115,946	\$122,400	3%	6%
Terminal Leave (125)	\$0	\$0	\$124,240	\$94,251	N/A	-24%
Purchased Professional and Technical Board of Education Services (318)	\$15,000	\$5,000	\$18,994	\$47,078	33%	148%
Social Security-Certified Employee Retirement (212)	\$44,058	\$46,023	\$47,062	\$44,443	0%	-6%
Equipment (730)	\$278,970	\$48,432	\$69,922	\$41,922	-38%	-40%

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Purchased Professional and Technnical Pupil Services (313)	\$26,217	\$47,384	\$25,798	\$37,461	9%	45%
Travel (580)	\$24,388	\$33,917	\$46,060	\$33,148	8%	-28%
Tires and Repairs (612)	\$43,184	\$51,100	\$32,012	\$32,541	-7%	2%
Bank Service Charges (871)	\$14,545	\$13,593	\$12,405	\$29,709	20%	139%
Purchased Services; Student Transportation Services (510)	\$28,215	\$26,518	\$29,987	\$28,577	0%	-5%
Purchased Property Services; Rentals (440)	\$35,430	\$30,015	\$26,298	\$24,799	-9%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,004	\$12,690	\$36,856	\$20,355	14%	-45%
Dues and Fees (810)	\$21,886	\$27,388	\$20,014	\$18,456	-4%	-8%
Printing and Binding (550)	\$37,720	\$51,352	\$26,776	\$18,020	-17%	-33%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$16,665	\$17,586	\$13,543	\$14,493	-3%	7%
Pre-2008 object code - temporary salaries (header) (130)	\$12,476	\$13,266	\$11,621	\$11,091	-3%	-5%
Advertising (540)	\$4,929	\$7,959	\$19,041	\$8,241	14%	-57%
Postage and Postage Machine Rental (532)	\$5,648	\$6,980	\$9,316	\$5,604	0%	-40%
Official Bond Premiums (525)	\$1,397	\$1,785	\$7,975	\$2,705	18%	-66%
Computer Hardware (741)	\$188,945	\$3,804	\$5,323	\$1,614	-70%	-70%
Purchased Property Services; Cleaning Services (420)	\$272	\$2,691	\$663	\$1,075	41%	62%
Other General Supplies (615, 660 to 689)	\$415	\$584	\$8,480	\$298	-8%	-96%
Connectivity (744)	\$2,430	\$0	\$0	\$0	-100%	N/A
Vehicles (731)	\$1,414,816	\$0	\$1,441,832	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$20,824	\$45,600	\$61,759	\$0	-100%	-100%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$4,062	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$32,083,688</b>	<b>\$29,342,947</b>	<b>\$32,699,159</b>	<b>\$31,734,360</b>	<b>0%</b>	<b>-3%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$11,402,525	\$13,137,553	\$11,598,644	\$13,701,678	5%	18%
Purchased Property Services; Construction Services (450)	\$1,178,000	\$2,852,988	\$2,067,646	\$3,190,552	28%	54%
Interest on Bonds or Notes (832)	\$6,153,293	\$5,409,871	\$2,686,747	\$3,157,958	-15%	18%
Noncertified Salaries (120)	\$792,343	\$900,616	\$1,012,171	\$1,046,963	7%	3%
Purchased Property Services; Rentals (440)	\$783,748	\$396,716	\$828,636	\$827,480	1%	0%
Certified Salaries (110)	\$777,361	\$303,081	\$1,485,381	\$752,587	-1%	-49%
Other Purchased Professional and Technical Services (319)	\$610,042	\$964,206	\$815,192	\$741,457	5%	-9%
Equipment (730)	\$191,192	\$498,265	\$328,282	\$402,782	20%	23%
Public Employees Retirement Fund (214)	\$38,639	\$53,538	\$75,084	\$88,024	23%	17%
Other purchased property services (490 to 499)	\$175,465	\$37,002	\$39,805	\$81,611	-17%	105%
Social Security-Noncertified Employee Retirement (211)	\$63,797	\$70,393	\$75,224	\$81,361	6%	8%
Pre-2008 object code - temporary salaries (header) (130)	\$74,675	\$69,454	\$68,337	\$63,306	-4%	-7%

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Purchased Property Services; Repairs and Maintenance Services (430)	\$40,791	\$52,182	\$3,015	\$62,805	11%	> 500%
Group Health Insurance (222)	\$37,702	\$47,474	\$58,246	\$49,329	7%	-15%
Operational Supplies (611)	\$12,215	\$10,487	\$20,812	\$45,564	39%	119%
Purchased Professional and Technical Staff Services (314)	\$50	\$45	\$6,020	\$8,075	256%	34%
Social Security-Certified Employee Retirement (212)	\$5,798	\$6,496	\$5,326	\$5,599	-1%	5%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$3,423	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,014	\$2,108	\$2,798	\$1,988	0%	-29%
Travel (580)	\$1,120	\$307	\$1,718	\$1,520	8%	-12%
Severance/Early Retirement Pay (213)	\$2,028	\$1,382	\$1,611	\$1,018	-16%	-37%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,169	\$1,444	\$1,074	\$845	-8%	-21%
Textbooks (630)	\$0	\$0	\$139,000	\$0	N/A	-100%
Unemployment compensation (230)	\$5,758	\$2,792	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$22,349,723</b>	<b>\$24,818,400</b>	<b>\$21,320,767</b>	<b>\$24,315,925</b>	<b>2%</b>	<b>14%</b>
<b>Grand Total</b>	<b>\$150,211,188</b>	<b>\$154,305,375</b>	<b>\$150,577,046</b>	<b>\$149,491,097</b>	<b>0%</b>	<b>-1%</b>