

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wa-Nee Community Schools (2285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,191,532	\$1,169,436	\$1,202,520	\$1,234,462	0.89%	2.66%
Non - Certified Salaries	120	\$470,713	\$469,113	\$472,248	\$490,480	1.03%	3.86%
Group Health Insurance	222	\$241,912	\$263,762	\$280,402	\$290,452	4.68%	3.58%
Social Security Certified	212	\$90,513	\$89,095	\$86,328	\$89,159	-0.38%	3.28%
Teacher Retirement Fund, After 7-1-95	216	\$59,680	\$74,406	\$77,519	\$80,143	7.65%	3.38%
Public Employees Retirement Fund	214	\$39,591	\$41,884	\$44,324	\$45,122	3.32%	1.80%
Social Security Noncertified	211	\$34,140	\$34,072	\$33,709	\$34,812	0.49%	3.27%
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,628	\$14,006	\$13,927	\$14,316	-6.37%	2.79%
Other Group Insurance Authorized by Statute	224	\$7,881	\$8,433	\$12,720	\$12,914	13.14%	1.53%
Operational Supplies	611	\$7,518	\$7,889	\$9,307	\$9,531	6.11%	2.41%
Severance/Early Retirement Pay	213	\$6,587	\$6,587	\$6,587	\$6,587	0.00%	0.00%
Travel	580	\$4,883	\$6,489	\$10,341	\$5,572	3.36%	-46.12%
Postage and Postage Machine Rental	532	\$8,893	\$8,933	\$7,316	\$5,507	-11.29%	-24.72%
Group Life Insurance	221	\$2,716	\$3,071	\$3,512	\$3,407	5.83%	-2.98%
Dues and Fees	810	\$1,120	\$1,840	\$2,249	\$2,864	26.46%	27.35%
Other Supplies and Materials	615, 660 - 689	\$2,292	\$2,246	\$2,681	\$2,250	-0.45%	-16.07%
Other Professional and Technical Services	319	\$234	\$543	\$635	\$1,394	56.16%	119.45%
Instruction Services	311	\$1,041	\$175	\$50	\$206	-33.34%	311.00%
Workers Compensation Insurance	225	\$750	\$500	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$0	\$19	\$0	\$0	NA	NA
Student Instructional Support Total		\$2,190,624	\$2,202,499	\$2,266,377	\$2,329,179	1.55%	2.77%
Student Academic Achievement							
Certified Salaries	110	\$9,287,514	\$9,283,733	\$9,317,275	\$9,533,864	0.66%	2.32%
Group Health Insurance	222	\$1,318,498	\$1,413,889	\$1,504,746	\$1,603,959	5.02%	6.59%
Transfer Tuition to Other School Corps Within State	561	\$1,182,058	\$1,547,209	\$1,344,994	\$1,306,076	2.53%	-2.89%
Non - Certified Salaries	120	\$896,512	\$862,828	\$877,725	\$900,780	0.12%	2.63%
Social Security Certified	212	\$662,923	\$662,304	\$673,696	\$668,149	0.20%	-0.82%
Teacher Retirement Fund, After 7-1-95	216	\$545,864	\$582,824	\$615,031	\$639,375	4.03%	3.96%
Transfer Tuition to Ed. Service Agencies Within State	564	\$501,170	\$507,812	\$559,574	\$600,810	4.64%	7.37%
Operational Supplies	611	\$251,165	\$234,372	\$256,394	\$292,114	3.85%	13.93%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wa-Nee Community Schools (2285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$66,156	\$341,043	\$460,986	\$273,920	42.65%	-40.58%
Teacher Retirement Fund, Prior to 7-1-95	215	\$155,889	\$150,741	\$136,107	\$134,790	-3.57%	-0.97%
Pre-2008 Object Code - Temporary Salaries	130	\$113,219	\$119,683	\$112,288	\$126,182	2.75%	12.37%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$137,000	\$119,325	\$136,110	\$100,470	-7.46%	-26.18%
Social Security Noncertified	211	\$96,066	\$99,301	\$96,142	\$95,976	-0.02%	-0.17%
Other Group Insurance Authorized by Statute	224	\$91,785	\$63,301	\$62,497	\$65,862	-7.96%	5.38%
Travel	580	\$34,421	\$23,235	\$24,611	\$59,876	14.84%	143.29%
Public Employees Retirement Fund	214	\$15,804	\$18,705	\$19,943	\$21,714	8.27%	8.88%
Library Books	640	\$22,072	\$23,970	\$21,037	\$20,787	-1.49%	-1.19%
Instructional Programs Improvement Services	312	\$20,574	\$28,458	\$19,923	\$16,428	-5.47%	-17.54%
Group Life Insurance	221	\$8,990	\$10,435	\$12,280	\$11,970	7.42%	-2.52%
Equipment	730	\$21,432	\$68,872	\$5,522	\$7,146	-24.01%	29.41%
Staff Services	314	\$1,760	\$1,810	\$1,280	\$6,717	39.77%	424.78%
Other Purchased Services	593	\$6,378	\$6,352	\$5,542	\$6,381	0.01%	15.14%
Repairs and Maintenance Services	430	\$2,909	\$5,441	\$3,561	\$3,600	5.47%	1.09%
Periodicals	650	\$3,310	\$3,815	\$1,504	\$3,497	1.39%	132.57%
Nonlicensed Employees	136	\$7,596	\$7,596	\$6,719	\$3,360	-18.45%	-50.00%
Rentals	440	\$1,914	\$679	\$1,318	\$1,478	-6.26%	12.17%
Dues and Fees	810	\$235	\$3,037	\$1,285	\$1,215	50.72%	-5.45%
Licensed Employees	135	\$2,888	\$2,888	\$2,125	\$300	-43.23%	-85.88%
Computer Hardware	741	\$28,030	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$36,280	\$50	\$400	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$17,113	\$15,284	\$1,311	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$870	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$6,400	\$6,500	\$5,000	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$0	\$16,250	\$0	\$0	NA	NA
Student Academic Achievement Total		\$15,544,795	\$16,231,742	\$16,286,924	\$16,506,796	1.51%	1.35%
Overhead and Operational							
Non - Certified Salaries	120	\$2,309,866	\$2,327,174	\$2,401,437	\$2,484,076	1.83%	3.44%
Vehicles	731	\$264,096	\$368,927	\$374,535	\$819,340	32.72%	118.76%
Group Health Insurance	222	\$657,006	\$696,979	\$723,699	\$747,246	3.27%	3.25%
Light and Power - Other Than Heating and Cooling	625	\$423,574	\$454,311	\$486,414	\$460,048	2.09%	-5.42%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wa-Nee Community Schools (2285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$445,757	\$434,709	\$438,009	\$452,309	0.37%	3.26%
Public Employees Retirement Fund	214	\$269,420	\$293,955	\$311,566	\$328,137	5.05%	5.32%
Other Purchased Property Services	490 - 499	\$191,056	\$318,746	\$266,132	\$295,623	11.53%	11.08%
Other Supplies and Materials	615, 660 - 689	\$340,303	\$270,572	\$277,307	\$284,944	-4.34%	2.75%
Repairs and Maintenance Services	430	\$217,993	\$175,696	\$208,033	\$229,455	1.29%	10.30%
Insurance	520	\$220,910	\$244,522	\$233,763	\$225,205	0.48%	-3.66%
Social Security Noncertified	211	\$172,305	\$171,979	\$178,978	\$185,600	1.88%	3.70%
Gasoline and Lubricants	613	\$273,192	\$246,195	\$220,193	\$139,685	-15.44%	-36.56%
Other Professional and Technical Services	319	\$30,906	\$48,019	\$25,169	\$127,828	42.61%	407.87%
Certified Salaries	110	\$120,167	\$119,732	\$120,280	\$124,918	0.97%	3.86%
Heating and Cooling for Buildings - Gas	622	\$136,975	\$222,368	\$150,143	\$115,107	-4.26%	-23.33%
Nonlicensed Employees	136	\$100,022	\$86,071	\$95,978	\$107,766	1.88%	12.28%
Water and Sewage	411	\$83,834	\$79,902	\$81,623	\$85,587	0.52%	4.86%
Board of Education Services	318	\$62,154	\$66,668	\$80,143	\$82,813	7.44%	3.33%
Equipment	730	\$4,866	\$49,050	\$88,931	\$64,961	91.14%	-26.95%
Operational Supplies	611	\$74,002	\$64,067	\$67,001	\$57,951	-5.93%	-13.51%
Connectivity	744	\$83,536	\$94,008	\$33,885	\$38,097	-17.82%	12.43%
Overtime Salaries	140	\$36,151	\$34,189	\$33,909	\$34,932	-0.85%	3.02%
Workers Compensation Insurance	225	\$12,200	\$12,350	\$22,580	\$20,000	13.15%	-11.43%
Dues and Fees	810	\$14,240	\$15,348	\$14,648	\$18,374	6.58%	25.44%
Other Group Insurance Authorized by Statute	224	\$9,603	\$4,249	\$3,722	\$16,971	15.30%	355.92%
Travel	580	\$14,522	\$15,675	\$14,711	\$16,351	3.01%	11.15%
Tires and Repairs	612	\$19,629	\$17,387	\$16,186	\$15,658	-5.49%	-3.26%
Removal of Refuse and Garbage	412	\$15,637	\$19,665	\$21,995	\$15,167	-0.76%	-31.04%
Telephone	531	\$24,934	\$16,152	\$13,778	\$14,531	-12.63%	5.47%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Social Security Certified	212	\$8,606	\$8,753	\$8,909	\$9,310	1.99%	4.51%
Other Purchased Services	593	\$4,526	\$3,718	\$4,941	\$7,726	14.30%	56.36%
Bank Service Charges	871	\$7,156	\$6,759	\$7,015	\$6,902	-0.90%	-1.62%
Miscellaneous Objects	876 - 899	\$8,409	\$3,218	\$55,336	\$6,214	-7.28%	-88.77%
Pre-2008 Object Code - Temporary Salaries	130	\$1,131	\$3,115	\$4,845	\$5,868	50.91%	21.11%
Group Life Insurance	221	\$3,688	\$4,114	\$4,823	\$4,913	7.43%	1.85%
Postage and Postage Machine Rental	532	\$2,689	\$6,457	\$3,829	\$4,346	12.75%	13.51%
Printing and Binding	550	\$7,438	\$5,947	\$5,438	\$4,152	-13.56%	-23.66%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wa-Nee Community Schools (2285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Advertising	540	\$3,719	\$2,734	\$4,133	\$3,855	0.90%	-6.73%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,653	\$3,592	\$3,608	\$3,748	0.64%	3.86%
Other Technology Hardware	746	\$40	\$592	\$543	\$2,857	191.28%	425.81%
Other Employee Benefits	241 - 290	\$0	\$1,876	\$1,897	\$1,895	NA	-0.10%
Computer Hardware	741	\$429	\$0	\$14,969	\$1,517	37.14%	-89.86%
Official Bond Premiums	525	\$1,179	\$1,350	\$1,350	\$1,350	3.44%	0.00%
Cleaning Services	420	\$2,571	\$807	\$1,302	\$1,292	-15.80%	-0.74%
Instructional Programs Improvement Services	312	\$388	\$322	\$130	\$633	13.00%	386.74%
Periodicals	650	\$361	\$407	\$250	\$425	4.14%	70.10%
Improvements Other Than Buildings	715	\$638	\$1,067	\$870	\$218	-23.58%	-74.98%
Student Transportation Services	510	\$1,002	\$0	\$0	\$0	-100.00%	NA
Content	747	\$0	\$2,125	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$0	\$393	\$0	NA	-100.00%
Overhead and Operational Total		\$6,700,480	\$7,039,619	\$7,143,329	\$7,689,896	3.50%	7.65%
Non Operational							
Redemption of Principal	831	\$3,340,485	\$4,210,000	\$4,330,000	\$4,441,189	7.38%	2.57%
Construction Services	450	\$671,643	\$2,409,871	\$928,663	\$1,672,712	25.62%	80.12%
Interest	832	\$1,816,754	\$773,794	\$671,055	\$550,178	-25.82%	-18.01%
Rentals	440	\$213,493	\$347,354	\$104,128	\$486,479	22.86%	367.19%
Certified Salaries	110	\$297,569	\$305,193	\$313,685	\$335,324	3.03%	6.90%
Improvements Other Than Buildings	715	\$475,714	\$282,937	\$242,268	\$180,973	-21.46%	-25.30%
Other Professional and Technical Services	319	\$265,243	\$244,370	\$136,134	\$152,358	-12.94%	11.92%
Computer Hardware	741	\$223,284	\$96,923	\$631,042	\$144,274	-10.34%	-77.14%
Equipment	730	\$125,974	\$151,726	\$160,995	\$122,364	-0.72%	-24.00%
Wireless Equipment	743	\$0	\$0	\$0	\$87,646	NA	NA
Other Technology Hardware	746	\$55,790	\$708,431	\$80,731	\$27,003	-16.59%	-66.55%
Pre-2008 Object Code - Temporary Salaries	130	\$11,350	\$10,958	\$8,872	\$19,305	14.20%	117.60%
Board of Education Services	318	\$56,096	\$12,000	\$23,937	\$18,423	-24.30%	-23.04%
Content	747	\$13,567	\$46,288	\$14,339	\$15,159	2.81%	5.72%
Social Security Certified	212	\$14,442	\$15,008	\$13,129	\$13,747	-1.23%	4.71%
Social Security Noncertified	211	\$8,716	\$8,545	\$9,641	\$11,606	7.42%	20.38%
Teacher Retirement Fund, After 7-1-95	216	\$951	\$2,234	\$584	\$6,613	62.38%	1032.24%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wa-Nee Community Schools (2285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$7,258	\$3,836	\$9,548	\$4,642	-10.57%	-51.38%
Non - Certified Salaries	120	\$14,601	\$8,358	\$0	\$1,877	-40.12%	NA
Other Supplies and Materials	615, 660 - 689	\$1,700	\$1,700	\$1,700	\$1,700	0.00%	0.00%
Public Employees Retirement Fund	214	\$2,037	\$1,767	\$828	\$861	-19.38%	3.91%
Bank Service Charges	871	\$3,362	\$6,424	\$3,888	\$400	-41.27%	-89.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$153	\$320	\$50	\$370	24.70%	637.83%
Awards	875	\$1,000	\$1,000	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$500	\$500	\$0	\$0	-100.00%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$20,000	\$0	\$0	NA	NA
Non Operational Total		\$7,621,682	\$9,669,535	\$7,685,215	\$8,295,205	2.14%	7.94%
Grand Total		\$32,057,582	\$35,143,395	\$33,381,844	\$34,821,075	2.09%	4.31%