

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wa-Nee Community Schools (2285)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$8,952,950	\$9,287,514	\$9,283,733	\$9,317,275	1.0%	0.4%
Group Health Insurance	222	\$1,359,270	\$1,318,498	\$1,413,889	\$1,504,746	2.6%	6.4%
Transfer Tuition to Other School Corps Within State	561	\$949,377	\$1,182,058	\$1,547,209	\$1,344,994	9.1%	-13.1%
Non - Certified Salaries	120	\$918,434	\$896,512	\$862,828	\$877,725	-1.1%	1.7%
Social Security Certified	212	\$657,356	\$662,923	\$662,304	\$673,696	0.6%	1.7%
Teacher Retirement Fund, After 7-1-95	216	\$540,197	\$545,864	\$582,824	\$615,031	3.3%	5.5%
Transfer Tuition to Ed. Service Agencies Within State	564	\$438,732	\$501,170	\$507,812	\$559,574	6.3%	10.2%
Textbooks	630	\$148,617	\$66,156	\$341,043	\$460,986	32.7%	35.2%
Operational Supplies	611	\$196,317	\$251,165	\$234,372	\$256,394	6.9%	9.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$129,250	\$137,000	\$119,325	\$136,110	1.3%	14.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$126,625	\$155,889	\$150,741	\$136,107	1.8%	-9.7%
Pre-2008 Object Code - Temporary Salaries	130	\$123,778	\$113,219	\$119,683	\$112,288	-2.4%	-6.2%
Social Security Noncertified	211	\$94,457	\$96,066	\$99,301	\$96,142	0.4%	-3.2%
Other Group Insurance Authorized by Statute	224	\$19,674	\$91,785	\$63,301	\$62,497	33.5%	-1.3%
Travel	580	\$29,578	\$34,421	\$23,235	\$24,611	-4.5%	5.9%
Library Books	640	\$21,004	\$22,072	\$23,970	\$21,037	0.0%	-12.2%
Public Employees Retirement Fund	214	\$18,816	\$15,804	\$18,705	\$19,943	1.5%	6.6%
Instructional Programs Improvement Services	312	\$29,321	\$20,574	\$28,458	\$19,923	-9.2%	-30.0%
Group Life Insurance	221	\$10,883	\$8,990	\$10,435	\$12,280	3.1%	17.7%
Nonlicensed Employees	136	\$8,256	\$7,596	\$7,596	\$6,719	-5.0%	-11.5%
Other Purchased Services	593	\$11,625	\$6,378	\$6,352	\$5,542	-16.9%	-12.8%
Equipment	730	\$5,630	\$21,432	\$68,872	\$5,522	-0.5%	-92.0%
Workers Compensation Insurance	225	\$10,000	\$6,400	\$6,500	\$5,000	-15.9%	-23.1%
Repairs and Maintenance Services	430	\$3,448	\$2,909	\$5,441	\$3,561	0.8%	-34.5%
Licensed Employees	135	\$2,888	\$2,888	\$2,888	\$2,125	-7.4%	-26.4%
Periodicals	650	\$3,692	\$3,310	\$3,815	\$1,504	-20.1%	-60.6%
Rentals	440	\$825	\$1,914	\$679	\$1,318	12.4%	94.1%
Severance/Early Retirement Pay	213	\$51,583	\$17,113	\$15,284	\$1,311	-60.1%	-91.4%
Dues and Fees	810	\$3,066	\$235	\$3,037	\$1,285	-19.5%	-57.7%
Staff Services	314	\$1,560	\$1,760	\$1,810	\$1,280	-4.8%	-29.3%
Other Professional and Technical Services	319	\$30,900	\$36,280	\$50	\$400	-66.3%	700.0%
Computer Hardware	741	\$2,716	\$28,030	\$0	\$0	-100.0%	NA
Content	747	\$4,792	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$0	\$16,250	\$0	NA	-100.0%
Student Transportation Services	510	\$3,052	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$11,912	\$870	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$9	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$14,920,585	\$15,544,795	\$16,231,742	\$16,286,924	2.2%	0.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$1,190,925	\$1,191,532	\$1,169,436	\$1,202,520	0.2%	2.8%
Non - Certified Salaries	120	\$461,341	\$470,713	\$469,113	\$472,248	0.6%	0.7%
Group Health Insurance	222	\$249,401	\$241,912	\$263,762	\$280,402	3.0%	6.3%
Social Security Certified	212	\$86,915	\$90,513	\$89,095	\$86,328	-0.2%	-3.1%
Teacher Retirement Fund, After 7-1-95	216	\$49,702	\$59,680	\$74,406	\$77,519	11.8%	4.2%
Public Employees Retirement Fund	214	\$37,126	\$39,591	\$41,884	\$44,324	4.5%	5.8%
Social Security Noncertified	211	\$33,593	\$34,140	\$34,072	\$33,709	0.1%	-1.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$21,587	\$18,628	\$14,006	\$13,927	-10.4%	-0.6%
Other Group Insurance Authorized by Statute	224	\$3,512	\$7,881	\$8,433	\$12,720	38.0%	50.8%
Travel	580	\$4,977	\$4,883	\$6,489	\$10,341	20.1%	59.4%
Operational Supplies	611	\$13,437	\$7,518	\$7,889	\$9,307	-8.8%	18.0%
Postage and Postage Machine Rental	532	\$10,654	\$8,893	\$8,933	\$7,316	-9.0%	-18.1%
Severance/Early Retirement Pay	213	\$6,587	\$6,587	\$6,587	\$6,587	0.0%	0.0%
Group Life Insurance	221	\$3,204	\$2,716	\$3,071	\$3,512	2.3%	14.4%
Other Supplies and Materials	615, 660 - 689	\$2,300	\$2,292	\$2,246	\$2,681	3.9%	19.4%
Dues and Fees	810	\$1,120	\$1,120	\$1,840	\$2,249	19.0%	22.2%
Other Professional and Technical Services	319	\$289	\$234	\$543	\$635	21.8%	17.0%
Instruction Services	311	\$0	\$1,041	\$175	\$50	NA	-71.4%
Workers Compensation Insurance	225	\$1,000	\$750	\$500	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$19	\$0	NA	-100.0%
Unemployment Insurance	230	\$1,071	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,178,743	\$2,190,624	\$2,202,499	\$2,266,377	1.0%	2.9%
Overhead and Operational							
Non - Certified Salaries	120	\$2,290,435	\$2,309,866	\$2,327,174	\$2,401,437	1.2%	3.2%
Group Health Insurance	222	\$678,046	\$657,006	\$696,979	\$723,699	1.6%	3.8%
Light and Power - Other Than Heating and Cooling	625	\$400,091	\$423,574	\$454,311	\$486,414	5.0%	7.1%
Food Purchases	614	\$404,154	\$445,757	\$434,709	\$438,009	2.0%	0.8%
Vehicles	731	\$141,741	\$264,096	\$368,927	\$374,535	27.5%	1.5%
Public Employees Retirement Fund	214	\$252,663	\$269,420	\$293,955	\$311,566	5.4%	6.0%
Other Supplies and Materials	615, 660 - 689	\$324,982	\$340,303	\$270,572	\$277,307	-3.9%	2.5%
Other Purchased Property Services	490 - 499	\$240,294	\$191,056	\$318,746	\$266,132	2.6%	-16.5%
Insurance	520	\$191,956	\$220,910	\$244,522	\$233,763	5.0%	-4.4%
Gasoline and Lubricants	613	\$239,592	\$273,192	\$246,195	\$220,193	-2.1%	-10.6%
Repairs and Maintenance Services	430	\$202,131	\$217,993	\$175,696	\$208,033	0.7%	18.4%
Social Security Noncertified	211	\$172,680	\$172,305	\$171,979	\$178,978	0.9%	4.1%
Heating and Cooling for Buildings - Gas	622	\$143,089	\$136,975	\$222,368	\$150,143	1.2%	-32.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$120,802	\$120,167	\$119,732	\$120,280	-0.1%	0.5%
Nonlicensed Employees	136	\$97,489	\$100,022	\$86,071	\$95,978	-0.4%	11.5%
Equipment	730	\$31,504	\$4,866	\$49,050	\$88,931	29.6%	81.3%
Water and Sewage	411	\$102,903	\$83,834	\$79,902	\$81,623	-5.6%	2.2%
Board of Education Services	318	\$35,802	\$62,154	\$66,668	\$80,143	22.3%	20.2%
Operational Supplies	611	\$71,689	\$74,002	\$64,067	\$67,001	-1.7%	4.6%
Miscellaneous Objects	876 - 899	\$36,394	\$8,409	\$3,218	\$55,336	11.0%	1619.4%
Overtime Salaries	140	\$44,082	\$36,151	\$34,189	\$33,909	-6.3%	-0.8%
Connectivity	744	\$17,850	\$83,536	\$94,008	\$33,885	17.4%	-64.0%
Other Professional and Technical Services	319	\$8,418	\$30,906	\$48,019	\$25,169	31.5%	-47.6%
Workers Compensation Insurance	225	\$17,500	\$12,200	\$12,350	\$22,580	6.6%	82.8%
Removal of Refuse and Garbage	412	\$4,850	\$15,637	\$19,665	\$21,995	45.9%	11.8%
Tires and Repairs	612	\$18,857	\$19,629	\$17,387	\$16,186	-3.7%	-6.9%
Computer Hardware	741	\$161	\$429	\$0	\$14,969	210.6%	NA
Travel	580	\$13,732	\$14,522	\$15,675	\$14,711	1.7%	-6.2%
Dues and Fees	810	\$14,950	\$14,240	\$15,348	\$14,648	-0.5%	-4.6%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Telephone	531	\$24,722	\$24,934	\$16,152	\$13,778	-13.6%	-14.7%
Social Security Certified	212	\$8,240	\$8,606	\$8,753	\$8,909	2.0%	1.8%
Bank Service Charges	871	\$6,950	\$7,156	\$6,759	\$7,015	0.2%	3.8%
Printing and Binding	550	\$7,783	\$7,438	\$5,947	\$5,438	-8.6%	-8.6%
Other Purchased Services	593	\$3,913	\$4,526	\$3,718	\$4,941	6.0%	32.9%
Pre-2008 Object Code - Temporary Salaries	130	\$237	\$1,131	\$3,115	\$4,845	112.6%	55.5%
Group Life Insurance	221	\$4,265	\$3,688	\$4,114	\$4,823	3.1%	17.2%
Advertising	540	\$2,975	\$3,719	\$2,734	\$4,133	8.6%	51.2%
Postage and Postage Machine Rental	532	\$4,598	\$2,689	\$6,457	\$3,829	-4.5%	-40.7%
Other Group Insurance Authorized by Statute	224	\$10,158	\$9,603	\$4,249	\$3,722	-22.2%	-12.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,605	\$3,653	\$3,592	\$3,608	0.0%	0.5%
Other Employee Benefits	241 - 290	\$0	\$0	\$1,876	\$1,897	NA	1.1%
Official Bond Premiums	525	\$1,175	\$1,179	\$1,350	\$1,350	3.5%	0.0%
Cleaning Services	420	\$1,674	\$2,571	\$807	\$1,302	-6.1%	61.3%
Improvements Other Than Buildings	715	\$533	\$638	\$1,067	\$870	13.0%	-18.5%
Other Technology Hardware	746	\$0	\$40	\$592	\$543	NA	-8.3%
Unemployment Insurance	230	\$922	\$0	\$0	\$393	-19.2%	NA
Periodicals	650	\$343	\$361	\$407	\$250	-7.6%	-38.7%
Instructional Programs Improvement Services	312	\$270	\$388	\$322	\$130	-16.7%	-59.7%
Student Transportation Services	510	\$0	\$1,002	\$0	\$0	NA	NA
Content	747	\$5,041	\$0	\$2,125	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$6,420,240	\$6,700,480	\$7,039,619	\$7,143,329	2.7%	1.5%

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Wa-Nee Community Schools (2285)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational							
Redemption of Principal	831	\$2,650,650	\$3,340,485	\$4,210,000	\$4,330,000	13.1%	2.9%
Construction Services	450	\$1,064,769	\$671,643	\$2,409,871	\$928,663	-3.4%	-61.5%
Interest	832	\$2,356,998	\$1,816,754	\$773,794	\$671,055	-27.0%	-13.3%
Computer Hardware	741	\$279,916	\$223,284	\$96,923	\$631,042	22.5%	551.1%
Certified Salaries	110	\$299,011	\$297,569	\$305,193	\$313,685	1.2%	2.8%
Improvements Other Than Buildings	715	\$472,889	\$475,714	\$282,937	\$242,268	-15.4%	-14.4%
Equipment	730	\$160,932	\$125,974	\$151,726	\$160,995	0.0%	6.1%
Other Professional and Technical Services	319	\$108,150	\$265,243	\$244,370	\$136,134	5.9%	-44.3%
Rentals	440	\$403,608	\$213,493	\$347,354	\$104,128	-28.7%	-70.0%
Other Technology Hardware	746	\$174,320	\$55,790	\$708,431	\$80,731	-17.5%	-88.6%
Board of Education Services	318	\$0	\$56,096	\$12,000	\$23,937	NA	99.5%
Content	747	\$52,171	\$13,567	\$46,288	\$14,339	-27.6%	-69.0%
Social Security Certified	212	\$14,397	\$14,442	\$15,008	\$13,129	-2.3%	-12.5%
Social Security Noncertified	211	\$8,642	\$8,716	\$8,545	\$9,641	2.8%	12.8%
Operational Supplies	611	\$4,495	\$7,258	\$3,836	\$9,548	20.7%	148.9%
Pre-2008 Object Code - Temporary Salaries	130	\$10,693	\$11,350	\$10,958	\$8,872	-4.6%	-19.0%
Bank Service Charges	871	\$400	\$3,362	\$6,424	\$3,888	76.6%	-39.5%
Other Supplies and Materials	615. 660 - 689	\$1,700	\$1,700	\$1,700	\$1,700	0.0%	0.0%
Public Employees Retirement Fund	214	\$342	\$2,037	\$1,767	\$828	24.8%	-53.1%
Teacher Retirement Fund, After 7-1-95	216	\$58	\$951	\$2,234	\$584	78.0%	-73.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$153	\$320	\$50	NA	-84.3%
Non - Certified Salaries	120	\$6,954	\$14,601	\$8,358	\$0	-100.0%	-100.0%
Awards	875	\$100,000	\$1,000	\$1,000	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$1,500	\$500	\$500	\$0	-100.0%	-100.0%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$20,000	\$0	NA	-100.0%
Unemployment Insurance	230	\$13	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$8,172,607	\$7,621,682	\$9,669,535	\$7,685,215	-1.5%	-20.5%
Grand Total		\$31,692,176	\$32,057,582	\$35,143,395	\$33,381,844	1.3%	-5.0%