

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Washington School Corp (8220)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,081,015	\$2,921,231	\$2,978,982	\$2,930,810	-1.2%	-1.6%
Transfer Tuition to Other School Corps Within State	561	\$239,197	\$667,110	\$652,300	\$637,339	27.8%	-2.3%
Social Security Certified	212	\$217,569	\$209,732	\$215,143	\$218,882	0.2%	1.7%
Non - Certified Salaries	120	\$200,363	\$228,484	\$228,846	\$203,004	0.3%	-11.3%
Teacher Retirement Fund, After 7-1-95	216	\$214,662	\$177,522	\$180,754	\$192,652	-2.7%	6.6%
Severance/Early Retirement Pay	213	\$98,644	\$86,806	\$81,075	\$177,488	15.8%	118.9%
Group Health Insurance	222	\$163,125	\$131,543	\$136,064	\$152,290	-1.7%	11.9%
Other Group Insurance Authorized by Statute	224	\$58,161	\$63,928	\$60,998	\$60,260	0.9%	-1.2%
Stipends	131	\$0	\$0	\$0	\$54,457	NA	NA
Nonlicensed Employees	136	\$33,963	\$38,455	\$36,860	\$51,833	11.1%	40.6%
Operational Supplies	611	\$193,889	\$113,331	\$73,489	\$44,581	-30.8%	-39.3%
Computer Hardware	741	-\$225	\$7,831	\$5,625	\$44,183	NA	685.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$54,632	\$39,049	\$40,002	\$36,599	-9.5%	-8.5%
Public Employees Retirement Fund	214	\$31,875	\$25,262	\$25,464	\$24,838	-6.0%	-2.5%
Social Security Noncertified	211	\$18,915	\$20,033	\$19,528	\$19,467	0.7%	-0.3%
Repairs and Maintenance Services	430	\$22,039	\$10,799	\$3,942	\$15,197	-8.9%	285.5%
Instructional Programs Improvement Services	312	\$0	\$3,520	\$6,957	\$9,888	NA	42.1%
Textbooks	630	\$0	\$0	\$67,876	\$9,619	NA	-85.8%
Licensed Employees	135	\$5,896	\$1,955	\$13,201	\$7,955	7.8%	-39.7%
Distance Learning Equipment	742	\$0	\$0	\$0	\$7,700	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$8,055	\$7,497	\$7,313	\$7,660	-1.2%	4.7%
Library Books	640	\$7,614	\$11,307	\$6,253	\$6,597	-3.5%	5.5%
Group Life Insurance	221	\$5,028	\$6,378	\$5,318	\$5,668	3.0%	6.6%
Content	747	\$1,580	\$38,646	\$18,832	\$5,323	35.5%	-71.7%
Travel	580	\$13,716	\$6,869	\$5,918	\$5,102	-21.9%	-13.8%
Equipment	730	\$19,820	\$39,300	\$27,690	\$4,726	-30.1%	-82.9%
Dues and Fees	810	\$2,864	\$6,670	\$5,739	\$4,675	13.0%	-18.5%
Connectivity	744	\$3,553	\$4,278	\$5,748	\$3,480	-0.5%	-39.5%
Construction Services	450	\$0	\$0	\$0	\$3,152	NA	NA
Other Professional and Technical Services	319	\$0	\$2,088	\$4,032	\$2,000	NA	-50.4%
Periodicals	650	\$123	\$961	\$1,437	\$953	67.0%	-33.7%
Overtime Salaries	140	\$645	\$551	\$747	\$629	-0.6%	-15.8%
Other Purchased Property Services	490 - 499	\$0	\$990	\$1,816	\$555	NA	-69.4%
Telecommunications Equipment	745	\$0	\$2,732	\$76	\$399	NA	423.3%
Other Purchased Services	593	\$145	\$516	\$619	\$388	27.9%	-37.3%
Other Supplies and Materials	615, 660 - 689	\$2,130	\$4,932	\$5,075	\$121	-51.2%	-97.6%
Gasoline and Lubricants	613	\$0	\$0	\$94	\$35	NA	-62.8%
Instruction Services	311	\$0	\$0	\$2,000	\$0	NA	-100.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$313,786	-\$41,497	\$0	\$0	-100.0%	NA

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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
Pupil Services	313	\$0	\$0	\$1,000	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$3,520	-\$268	\$0	NA	NA
Other Technology Hardware	746	\$0	\$63,475	\$50,262	\$0	NA	-100.0%
Staff Services	314	\$12,500	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$3,725	\$4,085	\$0	NA	-100.0%
Unemployment Insurance	230	\$206	\$4,831	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$0	\$1,321	\$872	\$0	NA	-100.0%
Student Academic Achievement Total		\$5,025,484	\$4,915,680	\$4,981,765	\$4,950,505	-0.4%	-0.6%
Student Instructional Support							
Certified Salaries	110	\$237,476	\$245,104	\$253,278	\$305,890	6.5%	20.8%
Non - Certified Salaries	120	\$175,152	\$159,677	\$134,953	\$136,962	-6.0%	1.5%
Teacher Retirement Fund, After 7-1-95	216	\$11,495	\$9,502	\$17,462	\$22,891	18.8%	31.1%
Public Employees Retirement Fund	214	\$24,899	\$18,116	\$18,605	\$19,781	-5.6%	6.3%
Group Health Insurance	222	\$17,486	\$15,428	\$14,773	\$18,686	1.7%	26.5%
Social Security Noncertified	211	\$18,902	\$18,088	\$16,739	\$17,284	-2.2%	3.3%
Social Security Certified	212	\$11,367	\$11,467	\$11,731	\$15,605	8.2%	33.0%
Operational Supplies	611	\$6,407	\$13,480	\$8,669	\$11,065	14.6%	27.6%
Other Group Insurance Authorized by Statute	224	\$7,642	\$8,135	\$7,771	\$8,469	2.6%	9.0%
Severance/Early Retirement Pay	213	\$6,144	\$5,835	\$5,918	\$7,582	5.4%	28.1%
Pupil Services	313	\$0	\$1,198	\$0	\$5,000	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,768	\$4,638	\$2,609	\$2,706	-17.2%	3.7%
Overtime Salaries	140	\$1,450	\$2,511	\$1,744	\$2,424	13.7%	38.9%
Dues and Fees	810	\$0	\$0	\$2,016	\$2,378	NA	18.0%
Stipends	131	\$0	\$0	\$0	\$2,309	NA	NA
Travel	580	\$492	\$1,694	\$5,299	\$2,308	47.2%	-56.4%
Printing and Binding	550	\$0	\$502	\$448	\$1,305	NA	191.5%
Group Life Insurance	221	\$877	\$979	\$831	\$1,026	4.0%	23.5%
Postage and Postage Machine Rental	532	\$0	\$60	\$3,596	\$870	NA	-75.8%
Other Purchased Services	593	\$0	\$2,085	\$245	\$231	NA	-5.7%
Professional Development	748	\$0	\$0	\$0	\$215	NA	NA
Telephone	531	\$0	\$180	\$180	\$165	NA	-8.3%
Official Bond Premiums	525	\$0	\$0	\$100	\$100	NA	0.0%
Other Professional and Technical Services	319	\$0	\$210	\$3,412	\$46	NA	-98.6%
Equipment	730	\$791	\$0	\$1,996	\$0	-100.0%	-100.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$2,063	\$0	NA	-100.0%
Unemployment Insurance	230	\$0	\$5,611	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$0	\$84	\$143	\$0	NA	-100.0%
Other Technology Hardware	746	\$0	\$1,159	\$0	\$0	NA	NA

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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 Total		\$526,349	\$525,743	\$514,580	\$585,299	2.7%	13.7%
Overhead and Operational							
Non - Certified Salaries	120	\$729,023	\$768,871	\$794,985	\$803,764	2.5%	1.1%
Operational Supplies	611	\$284,547	\$316,549	\$223,567	\$252,648	-2.9%	13.0%
Food Purchases	614	\$96,649	\$189,848	\$186,881	\$201,884	20.2%	8.0%
Vehicles	731	\$71,990	\$179,538	\$83,632	\$173,398	24.6%	107.3%
Certified Salaries	110	\$101,661	\$102,431	\$104,067	\$158,227	11.7%	52.0%
Heating and Cooling for Buildings - Electricity	621	\$148,539	\$135,971	\$149,554	\$147,397	-0.2%	-1.4%
Light and Power - Other Than Heating and Cooling	625	\$94,596	\$128,842	\$126,696	\$123,603	6.9%	-2.4%
Pre-2008 Object Code - Temporary Salaries	130	\$134,591	\$104,470	\$103,568	\$104,342	-6.2%	0.7%
Group Health Insurance	222	\$96,275	\$89,948	\$90,780	\$99,102	0.7%	9.2%
Gasoline and Lubricants	613	\$129,121	\$132,769	\$121,482	\$97,445	-6.8%	-19.8%
Public Employees Retirement Fund	214	\$94,181	\$76,651	\$82,428	\$85,286	-2.4%	3.5%
Connectivity	744	\$0	\$19	\$24,990	\$83,713	NA	235.0%
Repairs and Maintenance Services	430	\$166,510	\$74,119	\$88,011	\$72,201	-18.9%	-18.0%
Social Security Noncertified	211	\$66,157	\$66,830	\$69,055	\$71,554	2.0%	3.6%
Other Purchased Property Services	490 - 499	\$0	\$911	\$12,776	\$68,116	NA	433.2%
Insurance	520	\$84,944	\$75,099	\$66,760	\$67,830	-5.5%	1.6%
Improvements Other Than Buildings	715	\$0	\$15,113	\$6,696	\$41,169	NA	514.9%
Other Group Insurance Authorized by Statute	224	\$29,451	\$33,597	\$31,848	\$32,331	2.4%	1.5%
Other Supplies and Materials	615, 660 - 689	\$16,852	\$776,201	\$18,710	\$30,141	15.6%	61.1%
Workers Compensation Insurance	225	\$0	\$11,609	\$23,813	\$25,460	NA	6.9%
Overtime Salaries	140	\$15,068	\$23,076	\$25,629	\$25,256	13.8%	-1.5%
Content	747	\$0	\$10,957	\$28,606	\$25,011	NA	-12.6%
Water and Sewage	411	\$26,724	\$25,131	\$24,622	\$24,776	-1.9%	0.6%
Heating and Cooling for Buildings - Gas	622	\$0	\$11,189	\$25,360	\$22,849	NA	-9.9%
Nonlicensed Employees	136	\$11,060	\$14,309	\$16,656	\$20,111	16.1%	20.7%
Other Professional and Technical Services	319	\$12,674	\$7,865	\$8,346	\$15,867	5.8%	90.1%
Social Security Certified	212	\$7,952	\$7,976	\$8,008	\$12,131	11.1%	51.5%
Telephone	531	\$9,221	\$12,344	\$11,565	\$11,361	5.4%	-1.8%
Board Member Compensation	115	\$10,500	\$10,500	\$10,500	\$10,500	0.0%	0.0%
Student Transportation Services	510	\$0	\$4,182	\$8,172	\$10,129	NA	24.0%
Removal of Refuse and Garbage	412	\$7,394	\$8,505	\$8,253	\$8,507	3.6%	3.1%
Travel	580	\$22,901	\$14,439	\$13,088	\$8,496	-22.0%	-35.1%
Dues and Fees	810	\$2,396	\$9,384	\$10,177	\$7,699	33.9%	-24.3%
Severance/Early Retirement Pay	213	\$4,965	\$4,835	\$4,850	\$5,702	3.5%	17.6%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$5,398	NA	NA
Tires and Repairs	612	\$17,184	\$23,071	\$11,244	\$4,777	-27.4%	-57.5%

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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
Periodicals	650	\$329	\$905	\$1,823	\$4,370	90.9%	139.8%
Instructional Programs Improvement Services	312	\$0	\$0	\$1,311	\$3,580	NA	173.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,876	\$3,073	\$3,122	\$3,219	-4.5%	3.1%
Rentals	440	\$13,285	\$3,870	\$9,620	\$3,068	-30.7%	-68.1%
Advertising	540	\$2,344	\$1,297	\$4,325	\$2,939	5.8%	-32.0%
Group Life Insurance	221	\$2,913	\$2,934	\$2,551	\$2,893	-0.2%	13.4%
Equipment	730	\$5,491	\$10,036	\$71,188	\$2,410	-18.6%	-96.6%
Printing and Binding	550	\$0	\$0	\$0	\$2,032	NA	NA
Staff Services	314	\$1,799	\$2,195	\$460	\$1,853	0.7%	303.1%
Other Purchased Services	593	\$0	\$1,301	\$1,535	\$1,443	NA	-6.0%
Postage and Postage Machine Rental	532	\$0	\$1,456	\$1,518	\$1,382	NA	-9.0%
Awards	875	\$0	\$0	\$43	\$1,378	NA	3089.1%
Miscellaneous Objects	876 - 899	\$300	\$300	\$1,600	\$1,245	42.7%	-22.2%
Official Bond Premiums	525	\$1,767	\$1,425	\$1,625	\$1,133	-10.5%	-30.3%
Bank Service Charges	871	\$1,134	\$1,227	\$1,095	\$769	-9.3%	-29.8%
Other Employee Benefits	241 - 290	\$510	\$467	\$425	\$637	5.7%	50.0%
Stipends	131	\$0	\$0	\$0	\$500	NA	NA
Professional Development	748	\$0	\$645	\$445	\$330	NA	-25.8%
Construction Services	450	\$0	\$6,887	\$5,845	\$313	NA	-94.7%
Late Payments	872	\$0	\$0	\$0	\$128	NA	NA
Textbooks	630	\$0	\$0	\$16	\$111	NA	592.8%
Other Technology Hardware	746	\$0	\$207	\$0	\$95	NA	NA
Gas - Other than heating and Cooling	626	\$0	\$46	\$47	\$64	NA	34.7%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$800	\$3,500	\$0	NA	-100.0%
Pupil Services	313	\$11,001	\$6,282	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$4,997	\$0	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$0	\$303	\$0	\$0	NA	NA
Entertainment	240	\$0	\$0	\$67	\$0	NA	-100.0%
Meals Provided	235	\$0	\$65	\$0	\$0	NA	NA
Overhead and Operational Total		\$2,542,872	\$3,512,871	\$2,737,534	\$2,994,071	4.2%	9.4%
Non Operational							
Redemption of Principal	831	\$475,190	\$406,729	\$973,127	\$797,952	13.8%	-18.0%
Computer Hardware	741	\$0	\$11,500	\$14,420	\$155,852	NA	980.8%
Interest	832	\$142,223	\$97,117	\$245,943	\$137,343	-0.9%	-44.2%
Equipment	730	\$103,195	\$29,268	\$30,053	\$81,709	-5.7%	171.9%
Certified Salaries	110	\$74,624	\$56,304	\$57,391	\$59,965	-5.3%	4.5%
Non - Certified Salaries	120	\$45,868	\$49,740	\$49,827	\$54,157	4.2%	8.7%
Other Supplies and Materials	615. 660 - 689	\$633,220	\$637,084	\$427	\$34,144	-51.8%	7890.0%

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Repairs and Maintenance Services	430	\$33,541	\$19,718	\$27,475	\$33,334	-0.2%	21.3%
Construction Services	450	\$136,275	\$28,991	\$33,020	\$20,304	-37.9%	-38.5%
Rentals	440	\$890	\$534	\$11,522	\$12,851	94.9%	11.5%
Improvements Other Than Buildings	715	\$16,376	\$18,338	\$11,424	\$12,268	-7.0%	7.4%
Operational Supplies	611	\$3,918	\$11,634	\$10,547	\$9,498	24.8%	-10.0%
Vehicles	731	\$0	\$0	\$0	\$4,461	NA	NA
Social Security Certified	212	\$5,367	\$3,878	\$4,050	\$4,098	-6.5%	1.2%
Social Security Noncertified	211	\$3,353	\$3,562	\$3,580	\$3,955	4.2%	10.5%
Other Technology Hardware	746	\$0	\$4,901	\$0	\$699	NA	NA
Other Professional and Technical Services	319	\$0	\$935	\$700	\$620	NA	-11.4%
Travel	580	\$0	\$778	\$1,671	\$534	NA	-68.0%
Other Purchased Services	593	\$0	\$4,142	\$4,369	\$434	NA	-90.1%
Dues and Fees	810	\$0	\$160	\$445	\$160	NA	-64.0%
Staff Services	314	\$150	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$123	\$0	\$0	\$0	-100.0%	NA
Contributions & Donations to Outside Organizations	570	\$0	\$1,500	\$0	\$0	NA	NA
Telephone	531	\$0	\$0	\$2,846	\$0	NA	-100.0%
Water and Sewage	411	\$0	\$350	\$0	\$0	NA	NA
Non Operational Total		\$1,674,312	\$1,387,164	\$1,482,838	\$1,424,337	-4.0%	-3.9%
Grand Total		\$9,769,016	\$10,341,457	\$9,716,717	\$9,954,212	0.5%	2.4%