

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Warsaw Community Schools (4415)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,251,800	\$3,484,556	\$3,408,141	\$3,346,228	0.72%	-1.82%
Non - Certified Salaries	120	\$1,697,473	\$1,850,206	\$1,978,323	\$1,948,943	3.51%	-1.49%
Group Health Insurance	222	\$889,481	\$947,880	\$995,708	\$1,107,689	5.64%	11.25%
Teacher Retirement Fund, After 7-1-95	216	\$213,418	\$208,007	\$227,398	\$246,198	3.64%	8.27%
Social Security Certified	212	\$234,278	\$250,872	\$247,626	\$244,884	1.11%	-1.11%
Public Employees Retirement Fund	214	\$180,421	\$175,627	\$189,522	\$175,082	-0.75%	-7.62%
Social Security Noncertified	211	\$125,553	\$136,573	\$143,152	\$137,943	2.38%	-3.64%
Operational Supplies	611	\$56,528	\$47,142	\$39,323	\$87,354	11.49%	122.15%
Telephone	531	\$132,376	\$136,520	\$149,580	\$85,803	-10.27%	-42.64%
Pupil Services	313	\$31,924	\$34,298	\$52,756	\$30,324	-1.28%	-42.52%
Equipment	730	\$16,844	\$7,044	\$3,582	\$27,756	13.30%	674.83%
Instructional Programs Improvement Services	312	\$3,695	\$20,743	\$13,950	\$27,020	64.44%	93.69%
Travel	580	\$12,033	\$15,392	\$19,287	\$23,335	18.01%	20.99%
Data Processing Services	316	\$17,449	\$27,212	\$41,865	\$21,453	5.30%	-48.76%
Teacher Retirement Fund, Prior to 7-1-95	215	\$62,714	\$41,753	\$14,252	\$11,832	-34.09%	-16.98%
Unemployment Insurance	230	\$0	\$1,216	\$0	\$10,140	NA	NA
Group Life Insurance	221	\$8,532	\$8,853	\$9,801	\$8,936	1.16%	-8.83%
Other Group Insurance Authorized by Statute	224	\$4,853	\$4,513	\$4,894	\$4,843	-0.05%	-1.04%
Board of Education Services	318	\$0	\$0	\$0	\$1,384	NA	NA
Other Supplies and Materials	615, 660 - 689	\$354	\$1,902	\$974	\$931	27.32%	-4.42%
Terminal Leave	125	\$81	\$400	\$77	\$756	74.79%	879.27%
Advertising	540	\$601	\$0	\$2,815	\$354	-12.41%	-87.44%
Content	747	\$1,543	\$0	\$68	\$295	-33.89%	335.08%
Dues and Fees	810	\$1,008	\$272	\$0	\$226	-31.20%	NA
Licensed Employees	135	\$0	\$324	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$6,435	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$81	\$0	\$0	\$0	-100.00%	NA

<b>Student Instructional Support Total</b>		<b>\$6,949,474</b>	<b>\$7,401,307</b>	<b>\$7,543,096</b>	<b>\$7,549,709</b>	<b>2.09%</b>	<b>0.09%</b>
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**Student Academic Achievement**

Certified Salaries	110	\$22,498,568	\$23,125,188	\$23,093,091	\$22,740,802	0.27%	-1.53%
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Group Health Insurance	222	\$3,858,152	\$3,724,438	\$3,660,217	\$3,851,326	-0.04%	5.22%
Non - Certified Salaries	120	\$2,736,421	\$3,195,239	\$3,384,264	\$3,316,557	4.92%	-2.00%
Social Security Certified	212	\$1,663,334	\$1,708,716	\$1,762,260	\$1,706,451	0.64%	-3.17%
Teacher Retirement Fund, After 7-1-95	216	\$1,244,572	\$1,128,016	\$1,210,332	\$1,224,899	-0.40%	1.20%
Operational Supplies	611	\$847,894	\$858,527	\$974,945	\$914,777	1.92%	-6.17%
Nonlicensed Employees	136	\$364,268	\$355,342	\$602,477	\$571,346	11.91%	-5.17%
Computer Hardware	741	\$25,937	\$21,315	\$75,758	\$300,064	84.43%	296.08%
Textbooks	630	\$645,045	\$1,176,586	\$280,140	\$289,281	-18.17%	3.26%
Travel	580	\$275,239	\$323,603	\$281,264	\$275,983	0.07%	-1.88%
Social Security Noncertified	211	\$204,428	\$240,578	\$250,673	\$246,083	4.75%	-1.83%
Equipment	730	\$97,247	\$215,826	\$408,249	\$212,149	21.53%	-48.03%
Pupil Services	313	\$142,979	\$143,504	\$182,736	\$172,675	4.83%	-5.51%
Stipends	131	\$0	\$0	\$255,001	\$165,673	NA	-35.03%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$2,161,684	\$2,039,729	\$879,604	\$134,128	-50.09%	-84.75%
Licensed Employees	135	\$126,651	\$117,462	\$216,961	\$120,514	-1.23%	-44.45%
Staff Services	314	\$25,043	\$61,840	\$92,193	\$95,339	39.68%	3.41%
Instructional Programs Improvement Services	312	\$118,021	\$128,824	\$119,569	\$85,423	-7.76%	-28.56%
Public Employees Retirement Fund	214	\$60,965	\$71,447	\$77,640	\$79,218	6.77%	2.03%
Library Books	640	\$32,965	\$77,173	\$48,485	\$63,562	17.84%	31.10%
Group Life Insurance	221	\$25,983	\$25,979	\$27,300	\$24,611	-1.35%	-9.85%
Periodicals	650	\$23,526	\$22,493	\$16,572	\$23,318	-0.22%	40.71%
Other Group Insurance Authorized by Statute	224	\$23,751	\$20,332	\$19,949	\$19,746	-4.51%	-1.02%
Other Professional and Technical Services	319	\$11,329	\$11,952	\$9,468	\$11,249	-0.18%	18.82%
Content	747	\$133,445	\$30,500	\$164,042	\$9,189	-48.77%	-94.40%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$65,772	\$74,896	\$36,763	\$8,824	-39.48%	-76.00%
Terminal Leave	125	\$324	\$686	\$1,475	\$5,708	104.88%	286.91%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,839	\$11,361	\$4,026	\$3,982	-31.26%	-1.09%
Unemployment Insurance	230	\$16,645	\$133	\$11,593	\$1,942	-41.55%	-83.25%
Rentals	440	\$1,000	\$700	\$1,100	\$800	-5.43%	-27.27%
Dues and Fees	810	\$1,370	\$2,014	\$1,790	\$359	-28.45%	-79.94%
Insurance	520	\$153	\$0	\$156	\$175	3.42%	12.18%
Miscellaneous Objects	876 - 899	\$1,032	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$0	\$787	\$1,752	\$0	NA	-100.00%
Gasoline and Lubricants	613	\$1,492	\$2,731	\$1,368	\$0	-100.00%	-100.00%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Warsaw Community Schools (4415)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement Total</b>		<b>\$37,453,075</b>	<b>\$38,917,919</b>	<b>\$38,153,214</b>	<b>\$36,676,152</b>	<b>-0.52%</b>	<b>-3.87%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$5,661,188	\$5,868,793	\$5,829,796	\$5,714,862	0.24%	-1.97%
Light and Power - Other Than Heating and Cooling	625	\$1,630,180	\$1,713,117	\$1,822,779	\$1,759,661	1.93%	-3.46%
Food Purchases	614	\$1,535,731	\$1,470,915	\$1,381,230	\$1,463,896	-1.19%	5.98%
Other Purchased Property Services	490 - 499	\$1,411,303	\$1,804,302	\$1,149,033	\$1,397,818	-0.24%	21.65%
Group Health Insurance	222	\$1,021,606	\$1,022,305	\$988,213	\$1,207,143	4.26%	22.15%
Operational Supplies	611	\$711,790	\$677,386	\$757,501	\$772,191	2.06%	1.94%
Vehicles	731	\$718,241	\$704,538	\$597,483	\$704,999	-0.46%	17.99%
Insurance	520	\$438,958	\$515,672	\$568,549	\$667,605	11.05%	17.42%
Social Security Noncertified	211	\$427,554	\$442,030	\$441,559	\$433,711	0.36%	-1.78%
Heating and Cooling for Buildings - Gas	622	\$504,848	\$633,209	\$566,359	\$420,166	-4.49%	-25.81%
Public Employees Retirement Fund	214	\$418,736	\$401,542	\$413,562	\$410,307	-0.51%	-0.79%
Other Professional and Technical Services	319	\$89,710	\$346,914	\$360,687	\$403,416	45.62%	11.85%
Gasoline and Lubricants	613	\$586,061	\$568,120	\$458,430	\$327,733	-13.52%	-28.51%
Water and Sewage	411	\$239,710	\$246,693	\$285,828	\$284,938	4.42%	-0.31%
Certified Salaries	110	\$258,819	\$252,355	\$296,903	\$220,215	-3.96%	-25.83%
Repairs and Maintenance Services	430	\$287,355	\$240,858	\$281,915	\$188,205	-10.04%	-33.24%
Nonlicensed Employees	136	\$115,048	\$103,450	\$95,703	\$114,563	-0.11%	19.71%
Dues and Fees	810	\$40,933	\$73,078	\$78,793	\$83,950	19.67%	6.54%
Board of Education Services	318	\$12,784	\$36,008	\$69,235	\$68,344	52.06%	-1.29%
Equipment	730	\$199,787	\$122,132	\$63,549	\$57,936	-26.62%	-8.83%
Travel	580	\$56,546	\$48,687	\$54,534	\$55,454	-0.49%	1.69%
Staff Services	314	\$15,244	\$44,433	\$84,037	\$49,273	34.08%	-41.37%
Removal of Refuse and Garbage	412	\$53,353	\$43,367	\$45,840	\$45,791	-3.75%	-0.11%
Board Member Compensation	115	\$20,316	\$30,320	\$35,890	\$34,996	14.56%	-2.49%
Other Communication Services	533 - 539	\$49,914	\$62,512	\$62,929	\$31,757	-10.69%	-49.53%
Student Transportation Services	510	\$15,690	\$11,050	\$15,197	\$27,255	14.80%	79.35%
Miscellaneous Objects	876 - 899	\$8,360	\$8,864	\$14,997	\$23,321	29.23%	55.50%
Teacher Retirement Fund, After 7-1-95	216	\$4,898	\$4,273	\$28,813	\$21,040	43.96%	-26.98%
Terminal Leave	125	\$5,087	\$3,947	\$15,159	\$18,026	37.20%	18.91%
Social Security Certified	212	\$17,642	\$17,705	\$21,914	\$14,936	-4.08%	-31.84%

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Other Supplies and Materials	615, 660 - 689	\$27,219	\$9,806	\$5,669	\$13,454	-16.15%	137.31%
Tires and Repairs	612	\$25,116	\$32,578	\$23,708	\$12,546	-15.93%	-47.08%
Cleaning Services	420	\$1,512	\$11,429	\$10,717	\$11,700	66.77%	9.17%
Unemployment Insurance	230	\$14,712	\$6,836	\$10,381	\$7,967	-14.21%	-23.25%
Group Life Insurance	221	\$8,093	\$8,182	\$7,691	\$7,707	-1.21%	0.21%
Rentals	440	\$6,354	\$6,892	\$7,776	\$7,391	3.85%	-4.95%
Other Group Insurance Authorized by Statute	224	\$3,778	\$3,663	\$4,320	\$4,640	5.27%	7.42%
Advertising	540	\$4,712	\$5,571	\$6,533	\$4,627	-0.45%	-29.17%
Pupil Services	313	\$10,503	\$10,486	\$4,492	\$3,297	-25.15%	-26.60%
Telephone	531	\$1,515	\$1,399	\$1,112	\$615	-20.17%	-44.65%
Buildings	720	\$2,305	\$2,573	\$4,222	\$0	-100.00%	-100.00%
Licensed Employees	135	\$203	\$0	\$41	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$295,000	\$400,000	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,132	\$4,170	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$3,101	\$0	\$0	\$0	-100.00%	NA

<b>Overhead and Operational Total</b>	<b>\$16,966,647</b>	<b>\$18,022,157</b>	<b>\$16,973,076</b>	<b>\$17,097,453</b>	<b>0.19%</b>	<b>0.73%</b>
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**Non Operational**

Redemption of Principal	831	\$8,740,679	\$8,673,805	\$2,800,000	\$5,008,000	-13.00%	78.86%
Interest	832	\$113,856	\$186,617	\$5,924,170	\$4,586,239	151.93%	-22.58%
Construction Services	450	\$620,785	\$365,520	\$365,520	\$1,353,275	21.51%	270.23%
Repairs and Maintenance Services	430	\$1,371,485	\$1,433,201	\$1,269,127	\$1,221,659	-2.85%	-3.74%
Equipment	730	\$948,937	\$766,309	\$878,486	\$813,002	-3.79%	-7.45%
Other Professional and Technical Services	319	\$0	\$62,750	\$17,000	\$609,965	NA	3488.03%
Computer Hardware	741	\$980,577	\$610,600	\$512,095	\$550,177	-13.45%	7.44%
Certified Salaries	110	\$319,349	\$322,637	\$317,739	\$323,278	0.31%	1.74%
Content	747	\$397,949	\$147,170	\$151,859	\$135,927	-23.55%	-10.49%
Other Technology Hardware	746	\$119,699	\$57,992	\$48,640	\$100,033	-4.39%	105.66%
Rentals	440	\$23,408	\$23,366	\$28,541	\$79,372	35.70%	178.10%
Group Health Insurance	222	\$0	\$10,591	\$41,993	\$50,706	NA	20.75%
Professional Development	748	\$49,039	\$54,922	\$32,556	\$48,629	-0.21%	49.37%
Non - Certified Salaries	120	\$0	\$43,738	\$50,936	\$48,026	NA	-5.71%
Connectivity	744	\$71,352	\$78,412	\$52,417	\$46,589	-10.11%	-11.12%

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Distance Learning Equipment	742	\$45,320	\$24,564	\$1,284	\$28,500	-10.95%	2120.04%
Instructional Programs Improvement Services	312	\$22,500	\$0	\$0	\$25,012	2.68%	NA
Social Security Certified	212	\$15,169	\$15,555	\$15,048	\$15,669	0.81%	4.12%
Wireless Equipment	743	\$6,455	\$51,331	\$10,164	\$15,000	23.47%	47.58%
Teacher Retirement Fund, After 7-1-95	216	\$13,975	\$11,582	\$11,722	\$13,399	-1.05%	14.31%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$11,979	NA	NA
Social Security Noncertified	211	\$8,350	\$11,523	\$12,184	\$11,565	8.48%	-5.08%
Contributions & Donations to Outside Organizations	570	\$0	\$6,700	\$6,700	\$6,700	NA	0.00%
Telecommunications Equipment	745	\$9,207	\$8,152	\$1,443	\$5,831	-10.79%	304.01%
Operational Supplies	611	\$0	\$4,147	\$81,397	\$3,600	NA	-95.58%
Public Employees Retirement Fund	214	\$1,066	\$940	\$1,510	\$921	-3.58%	-38.99%
Group Life Insurance	221	\$0	\$52	\$224	\$210	NA	-6.47%
Other Group Insurance Authorized by Statute	224	\$0	\$31	\$161	\$161	NA	-0.24%
Other Purchased Property Services	490 - 499	\$510	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$13,879,666</b>	<b>\$12,972,208</b>	<b>\$12,632,916</b>	<b>\$15,113,423</b>	<b>2.15%</b>	<b>19.64%</b>
<b>Grand Total</b>		<b>\$75,248,862</b>	<b>\$77,313,590</b>	<b>\$75,302,302</b>	<b>\$76,436,736</b>	<b>0.39%</b>	<b>1.51%</b>