

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Washington Com Schools (1405)

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	\$922,420	\$924,680	\$885,882	\$881,705	-1.12%	-0.47%
Group Health Insurance	222	\$204,124	\$330,765	\$264,443	\$334,000	13.10%	26.30%
Non - Certified Salaries	120	\$318,644	\$316,997	\$310,597	\$320,681	0.16%	3.25%
Teacher Retirement Fund, After 7-1-95	216	\$58,742	\$55,602	\$59,206	\$73,473	5.75%	24.10%
Other Employee Benefits	241 - 290	\$58,868	\$51,658	\$59,628	\$64,828	2.44%	8.72%
Social Security Certified	212	\$66,333	\$66,978	\$64,210	\$64,182	-0.82%	-0.04%
Equipment	730	\$0	\$23,742	\$31,959	\$48,646	NA	52.21%
Public Employees Retirement Fund	214	\$32,240	\$32,497	\$33,941	\$34,802	1.93%	2.54%
Other Group Insurance Authorized by Statute	224	\$34,354	\$32,028	\$32,028	\$29,535	-3.71%	-7.78%
Social Security Noncertified	211	\$21,087	\$21,870	\$21,817	\$22,291	1.40%	2.18%
Other Professional and Technical Services	319	\$0	\$2,000	\$9,832	\$12,894	NA	31.14%
Operational Supplies	611	\$5,958	\$11,509	\$8,578	\$6,641	2.75%	-22.58%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,143	\$11,462	\$9,360	\$5,159	-17.51%	-44.89%
Group Life Insurance	221	\$4,073	\$4,073	\$4,073	\$3,876	-1.23%	-4.84%
Travel	580	\$3,599	\$2,080	\$4,578	\$2,418	-9.47%	-47.19%
Pupil Services	313	\$1,568	\$3,727	\$2,031	\$519	-24.14%	-74.43%
Other Purchased Property Services	490 - 499	\$0	\$20,000	\$0	\$0	NA	NA
Stipends	131	\$0	\$3,762	\$718	\$0	NA	-100.00%

Student Instructional Support Total	\$1,743,153	\$1,915,432	\$1,802,882	\$1,905,652	2.25%	5.70%
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Student Academic Achievement

Certified Salaries	110	\$6,717,473	\$6,593,272	\$6,418,474	\$6,430,465	-1.09%	0.19%
Group Health Insurance	222	\$1,530,533	\$1,301,919	\$1,815,859	\$2,309,940	10.84%	27.21%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,637,294	\$2,091,925	\$3,272,959	\$1,982,520	4.90%	-39.43%
Social Security Certified	212	\$530,035	\$554,280	\$557,765	\$512,848	-0.82%	-8.05%
Non - Certified Salaries	120	\$352,595	\$407,244	\$442,309	\$430,462	5.11%	-2.68%
Teacher Retirement Fund, After 7-1-95	216	\$373,940	\$349,233	\$402,667	\$410,241	2.34%	1.88%
Other Employee Benefits	241 - 290	\$343,268	\$365,678	\$310,462	\$312,186	-2.34%	0.56%
Pre-2008 Object Code - Temporary Salaries	130	\$219,438	\$159,670	\$174,744	\$289,071	7.13%	65.43%
Other Group Insurance Authorized by Statute	224	\$206,211	\$203,495	\$218,750	\$206,171	0.00%	-5.75%
Textbooks	630	\$143,147	\$168,685	\$161,567	\$199,504	8.65%	23.48%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$149,991	\$126,649	\$125,038	\$182,009	4.96%	45.56%
Nonlicensed Employees	136	\$142,311	\$144,218	\$146,956	\$150,850	1.47%	2.65%
Equipment	730	\$350,173	\$341,705	\$139,363	\$107,011	-25.65%	-23.21%
Other Professional and Technical Services	319	\$76,507	\$59,875	\$79,780	\$85,605	2.85%	7.30%
Teacher Retirement Fund, Prior to 7-1-95	215	\$111,692	\$107,074	\$83,932	\$82,081	-7.41%	-2.20%
Transfer Tuition - Other	569	\$661,089	\$98,501	\$115,140	\$81,634	-40.72%	-29.10%
Miscellaneous Objects	876 - 899	\$45,157	\$43,270	\$58,393	\$49,683	2.42%	-14.92%
Public Employees Retirement Fund	214	\$47,401	\$44,843	\$48,767	\$48,085	0.36%	-1.40%
Stipends	131	\$0	\$20,000	\$18,933	\$43,555	NA	130.05%
Social Security Noncertified	211	\$26,079	\$26,151	\$27,261	\$29,888	3.47%	9.64%
Group Life Insurance	221	\$24,961	\$24,893	\$24,893	\$24,139	-0.83%	-3.03%
Library Books	640	\$17,807	\$14,241	\$27,149	\$11,082	-11.18%	-59.18%
Other Purchased Services	593	\$0	\$0	\$0	\$9,889	NA	NA
Pupil Services	313	\$0	\$3,211	\$1,609	\$3,063	NA	90.44%
Travel	580	\$10,852	\$11,712	\$5,586	\$2,574	-30.22%	-53.93%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$1,500	NA	NA
Bank Service Charges	871	\$60	\$60	\$60	\$60	0.00%	0.00%
Overtime Salaries	140	\$14,470	\$2,277	\$2,140	\$0	-100.00%	-100.00%
Instruction Services	311	\$34,620	\$8,000	\$12,750	\$0	-100.00%	-100.00%
Professional Development	748	\$350	\$250	\$0	\$0	-100.00%	NA
Staff Services	314	\$3,000	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$3,052	\$406	\$0	\$0	-100.00%	NA
Construction Services	450	\$12,317	\$46,074	\$0	\$0	-100.00%	NA
Other Public or Private Utility Services	419	\$10,083	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$1,724	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$66,433	\$0	\$0	NA	NA
Distance Learning Equipment	742	\$0	\$100	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$5,010	\$0	\$0	NA	NA
Student Academic Achievement Total		\$13,797,628	\$13,390,354	\$14,693,306	\$13,996,116	0.36%	-4.74%
Overhead and Operational							
Non - Certified Salaries	120	\$1,309,678	\$1,276,789	\$1,345,872	\$1,347,818	0.72%	0.14%
Other Purchased Services	593	\$0	\$0	\$0	\$813,611	NA	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$644,414	\$607,847	\$654,763	\$678,545	1.30%	3.63%
Student Transportation Services	510	\$619,825	\$614,569	\$607,820	\$550,910	-2.90%	-9.36%
Insurance	520	\$272,296	\$261,473	\$188,448	\$312,385	3.49%	65.77%
Certified Salaries	110	\$296,959	\$302,547	\$303,713	\$286,978	-0.85%	-5.51%
Heating and Cooling for Buildings - Electricity	621	\$212,765	\$71,730	\$162,207	\$246,529	3.75%	51.98%
Light and Power - Other Than Heating and Cooling	625	\$243,006	\$63,292	\$162,847	\$242,510	-0.05%	48.92%
Group Health Insurance	222	\$168,641	\$274,752	\$176,402	\$181,706	1.88%	3.01%
Operational Supplies	611	\$147,544	\$104,789	\$123,520	\$143,696	-0.66%	16.33%
Equipment	730	\$45,840	\$104,324	\$130,418	\$127,847	29.23%	-1.97%
Social Security Noncertified	211	\$92,006	\$90,138	\$95,365	\$96,260	1.14%	0.94%
Heating and Cooling for Buildings - Gas	622	\$159,535	\$604,932	\$339,214	\$91,211	-13.04%	-73.11%
Water and Sewage	411	\$87,123	\$30,985	\$81,552	\$90,447	0.94%	10.91%
Public Employees Retirement Fund	214	\$88,851	\$89,042	\$93,759	\$85,016	-1.10%	-9.33%
Other Employee Benefits	241 - 290	\$54,088	\$56,067	\$79,816	\$48,516	-2.68%	-39.22%
Wireless Equipment	743	\$0	\$0	\$0	\$39,876	NA	NA
Other Professional and Technical Services	319	\$25,907	\$24,886	\$25,173	\$34,417	7.36%	36.72%
Gasoline and Lubricants	613	\$78,369	\$49,750	\$39,252	\$27,356	-23.14%	-30.31%
Other Group Insurance Authorized by Statute	224	\$32,757	\$29,659	\$30,122	\$27,187	-4.55%	-9.74%
Travel	580	\$8,485	\$8,130	\$2,418	\$23,618	29.16%	876.61%
Social Security Certified	212	\$21,503	\$21,926	\$22,045	\$20,889	-0.72%	-5.24%
Teacher Retirement Fund, After 7-1-95	216	\$18,325	\$22,105	\$22,124	\$20,295	2.59%	-8.27%
Removal of Refuse and Garbage	412	\$17,189	\$18,121	\$18,919	\$18,389	1.70%	-2.80%
Repairs and Maintenance Services	430	\$19,152	\$6,292	\$8,409	\$14,204	-7.20%	68.91%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$13,459	-0.98%	-3.86%
Data Processing Services	316	\$2,866	\$1,781	\$2,351	\$13,270	46.69%	464.48%
Other Public or Private Utility Services	419	\$22,850	\$17,742	\$17,226	\$11,499	-15.77%	-33.25%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$10,900	NA	NA
Telephone	531	\$6,728	\$10,282	\$954	\$10,124	10.76%	961.45%
Dues and Fees	810	\$4,576	\$4,546	\$4,554	\$8,358	16.25%	83.52%
Bank Service Charges	871	\$6,532	\$6,419	\$7,248	\$7,885	4.82%	8.79%
Miscellaneous Objects	876 - 899	\$9,756	\$10,115	\$16,358	\$7,549	-6.21%	-53.85%
Group Life Insurance	221	\$4,264	\$4,073	\$4,073	\$4,073	-1.14%	0.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,462	\$2,549	\$2,580	\$2,601	-6.90%	0.79%
Staff Services	314	\$4,232	\$10,089	\$7,294	\$2,357	-13.61%	-67.69%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Rentals	440	\$1,438	\$2,464	\$2,099	\$1,889	7.06%	-10.01%
Official Bond Premiums	525	\$1,213	\$1,196	\$788	\$1,817	10.63%	130.58%
Tires and Repairs	612	\$629	\$3,768	\$1,331	\$1,811	30.25%	36.09%
Advertising	540	\$1,205	\$1,582	\$1,107	\$1,012	-4.25%	-8.50%
Periodicals	650	\$762	\$785	\$784	\$665	-3.37%	-15.25%
Board of Education Services	318	\$1,185	\$1,195	\$0	\$617	-15.05%	NA
Library Books	640	\$632	\$117	\$110	\$22	-56.75%	-79.89%
Entertainment	240	\$51,060	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$4,801,648	\$4,826,848	\$4,797,035	\$5,670,125	4.24%	18.20%
Non Operational							
Redemption of Principal	831	\$1,870,240	\$1,924,303	\$2,130,500	\$2,275,115	5.02%	6.79%
Interest	832	\$1,471,305	\$1,469,372	\$1,539,014	\$1,380,787	-1.57%	-10.28%
Equipment	730	\$55,921	\$229,026	\$375,972	\$165,030	31.07%	-56.11%
Non - Certified Salaries	120	\$104,536	\$123,229	\$112,265	\$100,635	-0.95%	-10.36%
Improvements Other Than Buildings	715	\$0	\$21,168	\$102,410	\$15,521	NA	-84.84%
Miscellaneous Objects	876 - 899	\$17,402	\$0	\$16,359	\$11,543	-9.75%	-29.44%
Buildings	720	\$0	\$10,707	\$0	\$9,783	NA	NA
Social Security Noncertified	211	\$532	\$6,847	\$9,953	\$9,750	106.88%	-2.04%
Operational Supplies	611	\$5,215	\$3,954	\$3,538	\$869	-36.11%	-75.44%
Other Communication Services	533 - 539	\$0	\$0	\$914	\$478	NA	-47.75%
Repairs and Maintenance Services	430	\$15,017	\$0	\$0	\$0	-100.00%	NA
Travel	580	\$96	\$0	\$1,138	\$0	-100.00%	-100.00%
Certified Salaries	110	\$500	\$0	\$0	\$0	-100.00%	NA
Public Employees Retirement Fund	214	\$495	\$432	\$297	\$0	-100.00%	-100.00%
Other Supplies and Materials	615, 660 - 689	\$421	\$1,506	\$0	\$0	-100.00%	NA
Land and Easements	710	\$0	\$0	\$2,250	\$0	NA	-100.00%
Non Operational Total		\$3,541,680	\$3,790,544	\$4,294,609	\$3,969,510	2.89%	-7.57%
Grand Total		\$23,884,108	\$23,923,179	\$25,587,833	\$25,541,404	1.69%	-0.18%