

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Westfield-Washington Schools (3030)**

<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	\$3,291,042	\$3,277,606	\$3,345,616	\$4,162,430	6.05%	24.41%
Group Health Insurance	222	\$964,760	\$966,287	\$898,696	\$1,041,659	1.94%	15.91%
Non - Certified Salaries	120	\$870,697	\$858,397	\$839,151	\$966,091	2.63%	15.13%
Teacher Retirement Fund, After 7-1-95	216	\$315,020	\$314,050	\$330,518	\$380,654	4.85%	15.17%
Social Security Certified	212	\$245,818	\$244,686	\$250,454	\$309,094	5.89%	23.41%
Severance/Early Retirement Pay	213	\$316,335	\$275,553	\$239,536	\$271,020	-3.79%	13.14%
Operational Supplies	611	\$40,556	\$49,873	\$54,573	\$85,565	20.52%	56.79%
Social Security Noncertified	211	\$60,718	\$59,773	\$56,152	\$65,360	1.86%	16.40%
Other Employee Benefits	241 - 290	\$19,994	\$20,175	\$19,429	\$16,921	-4.09%	-12.91%
Group Life Insurance	221	\$11,722	\$11,574	\$11,076	\$12,537	1.69%	13.19%
Other Professional and Technical Services	319	\$6,706	\$6,261	\$8,871	\$12,198	16.13%	37.50%
Group Accident Insurance	223	\$14,026	\$12,151	\$11,993	\$12,197	-3.43%	1.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,725	\$8,597	\$6,197	\$11,716	7.65%	89.06%
Terminal Leave	125	\$0	\$1,587	\$3,670	\$10,467	NA	185.25%
Travel	580	\$8,725	\$6,791	\$5,838	\$9,841	3.05%	68.57%
Postage and Postage Machine Rental	532	\$12,882	\$15,540	\$8,493	\$9,016	-8.53%	6.15%
Pre-2008 Object Code - Temporary Salaries	130	\$16,235	\$13,045	\$1,800	\$1,890	-41.59%	5.00%
Food Purchases	614	\$0	\$475	\$0	\$1,159	NA	NA
Dues and Fees	810	\$885	\$1,354	\$2,401	\$1,088	5.30%	-54.69%
<b>Student Instructional Support Total</b>		<b>\$6,204,845</b>	<b>\$6,143,775</b>	<b>\$6,094,464</b>	<b>\$7,380,904</b>	<b>4.43%</b>	<b>21.11%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$20,986,033	\$21,629,152	\$21,874,633	\$24,895,889	4.36%	13.81%
Group Health Insurance	222	\$3,519,692	\$3,557,319	\$3,705,559	\$4,310,419	5.20%	16.32%
Non - Certified Salaries	120	\$3,145,854	\$3,343,647	\$3,503,005	\$4,207,517	7.54%	20.11%
Teacher Retirement Fund, After 7-1-95	216	\$1,659,506	\$1,745,536	\$1,827,526	\$2,123,399	6.36%	16.19%
Social Security Certified	212	\$1,532,532	\$1,578,080	\$1,591,532	\$1,812,228	4.28%	13.87%
Textbooks	630	\$620,624	\$492,682	\$508,411	\$876,222	9.00%	72.35%
Other Supplies and Materials	615, 660 - 689	\$433,104	\$502,802	\$598,292	\$564,658	6.86%	-5.62%
Transfer Tuition to Other School Corps Within State	561	\$837,262	\$810,678	\$834,211	\$443,216	-14.70%	-46.87%
Pre-2008 Object Code - Temporary Salaries	130	\$382,215	\$314,323	\$338,463	\$393,157	0.71%	16.16%

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Operational Supplies	611	\$301,609	\$293,071	\$261,804	\$379,284	5.90%	44.87%
Other Professional and Technical Services	319	\$34,573	\$134,999	\$253,353	\$323,733	74.93%	27.78%
Social Security Noncertified	211	\$227,843	\$248,040	\$260,639	\$313,485	8.30%	20.28%
Content	747	\$114,247	\$131,358	\$172,658	\$177,033	11.57%	2.53%
Food Purchases	614	\$127,952	\$138,867	\$182,066	\$151,626	4.34%	-16.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$155,264	\$149,234	\$134,891	\$142,054	-2.20%	5.31%
Severance/Early Retirement Pay	213	\$135,240	\$122,473	\$159,737	\$111,149	-4.79%	-30.42%
Travel	580	\$117,857	\$82,704	\$110,871	\$85,989	-7.58%	-22.44%
Other Employee Benefits	241 - 290	\$100,132	\$101,545	\$101,092	\$83,832	-4.34%	-17.07%
Computer Hardware	741	\$42,935	\$25,773	\$111,947	\$80,010	16.84%	-28.53%
Nonlicensed Employees	136	\$15,490	\$79,801	\$57,368	\$71,751	46.70%	25.07%
Stipends	131	\$17,649	\$52,896	\$52,092	\$62,280	37.06%	19.56%
Group Accident Insurance	223	\$73,442	\$62,708	\$63,722	\$60,421	-4.76%	-5.18%
Other Technology Hardware	746	\$36,892	\$56,632	\$90,670	\$35,023	-1.29%	-61.37%
Group Life Insurance	221	\$32,898	\$31,661	\$31,952	\$33,092	0.15%	3.57%
Instructional Programs Improvement Services	312	\$14,981	\$11,045	\$2,055	\$31,925	20.82%	1453.53%
Miscellaneous Objects	876 - 899	\$12,000	\$12,000	\$12,000	\$20,500	14.33%	70.83%
Equipment	730	\$14,556	\$31,709	\$34,974	\$16,955	3.89%	-51.52%
Terminal Leave	125	\$0	\$5,896	\$8,749	\$14,735	NA	68.43%
Unemployment Insurance	230	\$6,250	\$4,840	\$14,098	\$11,569	16.64%	-17.94%
Telephone	531	\$3,602	\$4,395	\$6,629	\$10,107	29.42%	52.48%
Statistical Services	317	\$1,983	\$874	\$1,052	\$3,833	17.91%	264.31%
Instruction Services	311	\$0	\$0	\$440	\$3,450	NA	684.09%
Professional Development	748	\$1,815	\$1,700	\$2,300	\$2,565	9.03%	11.52%
Dues and Fees	810	\$1,090	\$319	\$0	\$1,050	-0.93%	NA
Postage and Postage Machine Rental	532	\$106	\$376	\$649	\$145	8.08%	-77.65%
Awards	875	\$12	\$16	\$0	\$12	0.00%	NA
Repairs and Maintenance Services	430	\$846	\$0	\$0	\$0	-100.00%	NA
Library Books	640	\$690	\$302	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$15,849	\$575	\$0	\$0	-100.00%	NA
Sub Awards/Grants to Non Gov. Units < \$25,000	940	\$86,717	\$0	\$0	\$0	-100.00%	NA
Advertising	540	\$0	\$594	\$1,784	\$0	NA	-100.00%

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**Biannual Financial Report Data**

**Westfield-Washington Schools (3030)**

<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>\$34,811,344</b>	<b>\$35,760,623</b>	<b>\$36,911,224</b>	<b>\$41,854,312</b>	<b>4.71%</b>	<b>13.39%</b>
<b>Overhead and Operational</b>							
Repairs and Maintenance Services	430	\$3,238,115	\$2,691,096	\$3,060,200	\$4,211,519	6.79%	37.62%
Non - Certified Salaries	120	\$3,059,174	\$2,896,291	\$2,863,899	\$3,011,946	-0.39%	5.17%
Other Professional and Technical Services	319	\$1,823,965	\$1,986,070	\$1,741,953	\$1,759,855	-0.89%	1.03%
Light and Power - Other Than Heating and Cooling	625	\$1,266,789	\$1,378,598	\$1,377,770	\$1,195,479	-1.44%	-13.23%
Food Purchases	614	\$890,151	\$905,138	\$972,428	\$993,292	2.78%	2.15%
Group Health Insurance	222	\$937,204	\$871,968	\$879,591	\$858,998	-2.15%	-2.34%
Certified Salaries	110	\$720,785	\$725,549	\$561,727	\$625,672	-3.48%	11.38%
Insurance	520	\$388,659	\$410,807	\$378,171	\$382,133	-0.42%	1.05%
Operational Supplies	611	\$309,779	\$238,295	\$304,998	\$346,897	2.87%	13.74%
Water and Sewage	411	\$258,582	\$310,726	\$297,495	\$321,300	5.58%	8.00%
Severance/Early Retirement Pay	213	\$338,601	\$297,673	\$256,527	\$253,940	-6.94%	-1.01%
Gasoline and Lubricants	613	\$408,045	\$618,110	\$394,688	\$252,980	-11.27%	-35.90%
Social Security Noncertified	211	\$214,240	\$203,227	\$201,265	\$212,927	-0.15%	5.79%
Content	747	\$217,494	\$130,482	\$373,743	\$204,225	-1.56%	-45.36%
Heating and Cooling for Buildings - Gas	622	\$414,838	\$501,700	\$353,707	\$182,747	-18.53%	-48.33%
Bank Service Charges	871	\$128,702	\$123,869	\$127,468	\$149,161	3.76%	17.02%
Board of Education Services	318	\$1,350	\$36,261	\$72,123	\$140,771	219.55%	95.18%
Telephone	531	\$82,437	\$106,220	\$68,554	\$104,904	6.21%	53.02%
Other Technology Hardware	746	\$63,500	\$19,383	\$84,921	\$91,804	9.65%	8.11%
Miscellaneous Objects	876 - 899	\$85,050	\$100,083	\$82,551	\$80,067	-1.50%	-3.01%
Pupil Services	313	\$69,598	\$69,704	\$52,395	\$79,723	3.45%	52.16%
Removal of Refuse and Garbage	412	\$32,439	\$32,236	\$38,625	\$58,682	15.97%	51.93%
Computer Hardware	741	\$101,986	\$8,468	\$47,617	\$57,581	-13.32%	20.92%
Teacher Retirement Fund, After 7-1-95	216	\$62,250	\$63,296	\$45,282	\$51,500	-4.63%	13.73%
Connectivity	744	\$11,661	\$9,816	\$41,545	\$47,543	42.10%	14.44%
Tires and Repairs	612	\$34,334	\$34,574	\$37,227	\$45,767	7.45%	22.94%
Travel	580	\$52,312	\$30,495	\$53,609	\$43,747	-4.37%	-18.40%
Social Security Certified	212	\$52,332	\$53,468	\$39,473	\$43,629	-4.45%	10.53%
Other Employee Benefits	241 - 290	\$45,979	\$46,040	\$31,678	\$23,849	-15.13%	-24.71%
Overtime Salaries	140	\$22,813	\$16,418	\$16,035	\$20,880	-2.19%	30.22%

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Dues and Fees	810	\$23,444	\$14,401	\$19,529	\$20,459	-3.35%	4.76%
Board Member Compensation	115	\$13,900	\$14,087	\$18,015	\$17,274	5.58%	-4.11%
Postage and Postage Machine Rental	532	\$14,481	\$13,359	\$17,808	\$13,773	-1.24%	-22.66%
Other Purchased Property Services	490 - 499	\$8,167	\$12,340	\$11,947	\$11,811	9.66%	-1.14%
Nonlicensed Employees	136	\$0	\$0	\$17,730	\$11,630	NA	-34.41%
Rentals	440	\$8,199	\$9,058	\$18,198	\$9,555	3.90%	-47.49%
Professional Development	748	\$17,301	\$7,298	\$12,157	\$8,617	-15.99%	-29.12%
Group Life Insurance	221	\$9,298	\$8,808	\$8,300	\$8,317	-2.75%	0.21%
Group Accident Insurance	223	\$11,746	\$9,716	\$8,924	\$7,888	-9.47%	-11.61%
Advertising	540	\$5,447	\$6,730	\$2,605	\$7,528	8.43%	188.95%
Terminal Leave	125	\$0	\$16,097	\$2,245	\$5,556	NA	147.50%
Telecommunications Equipment	745	\$389	\$793	\$819	\$4,680	86.25%	471.27%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,340	\$3,533	\$3,374	\$3,594	1.85%	6.51%
Equipment	730	\$57,546	\$65,280	\$624	\$2,151	-56.03%	244.80%
Land and Easements	710	\$959	\$1,084	\$1,255	\$1,244	6.73%	-0.90%
Official Bond Premiums	525	\$4,593	\$0	\$5,464	\$309	-49.07%	-94.34%
Wireless Equipment	743	\$382	\$4,986	\$0	\$0	-100.00%	NA
Periodicals	650	\$294	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$726	\$3,961	\$2,427	\$0	-100.00%	-100.00%
Unemployment Insurance	230	(\$183)	\$8,839	\$0	\$0	NA	NA
Stipends	131	\$0	\$824	\$500	\$0	NA	-100.00%

<b>Overhead and Operational Total</b>	<b>\$15,513,193</b>	<b>\$15,117,257</b>	<b>\$15,009,189</b>	<b>\$15,987,904</b>	<b>0.76%</b>	<b>6.52%</b>
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**Non Operational**

Redemption of Principal	831	\$13,365,068	\$14,891,732	\$15,045,691	\$15,918,080	4.47%	5.80%
Interest	832	\$6,907,999	\$6,773,318	\$5,549,940	\$5,002,081	-7.75%	-9.87%
Repairs and Maintenance Services	430	\$1,538,448	\$1,148,816	\$1,368,077	\$864,711	-13.41%	-36.79%
Construction Services	450	\$0	\$0	\$6,240,425	\$570,948	NA	-90.85%
Non - Certified Salaries	120	\$197,752	\$225,658	\$276,218	\$324,657	13.19%	17.54%
Rentals	440	\$85,750	\$83,474	\$105,920	\$231,797	28.22%	118.84%
Equipment	730	\$92,366	\$60,178	\$123,806	\$208,524	22.58%	68.43%
Certified Salaries	110	\$155,650	\$137,633	\$134,573	\$132,396	-3.96%	-1.62%
Other Professional and Technical Services	319	\$34,199	\$48,253	\$347,783	\$71,248	20.14%	-79.51%

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Group Health Insurance	222	\$26,186	\$24,503	\$37,548	\$44,673	14.29%	18.98%
Miscellaneous Objects	876 - 899	\$51,700	\$69,900	\$32,400	\$38,663	-7.01%	19.33%
Operational Supplies	611	\$5,983	\$4,367	\$5,276	\$30,141	49.82%	471.28%
Social Security Noncertified	211	\$13,951	\$16,059	\$19,940	\$23,029	13.35%	15.49%
Dues and Fees	810	\$11,800	\$13,375	\$27,178	\$17,075	9.68%	-37.17%
Teacher Retirement Fund, After 7-1-95	216	\$15,979	\$14,514	\$15,266	\$13,969	-3.30%	-8.49%
Social Security Certified	212	\$11,819	\$10,579	\$11,146	\$10,197	-3.62%	-8.52%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$1,528	NA	NA
Stipends	131	\$0	\$901	\$16,567	\$1,456	NA	-91.21%
Other Employee Benefits	241 - 290	\$715	\$695	\$742	\$563	-5.78%	-24.09%
Group Accident Insurance	223	\$518	\$408	\$431	\$371	-7.99%	-13.91%
Unemployment Insurance	230	\$0	\$1,169	\$127	\$350	NA	175.60%
Group Life Insurance	221	\$255	\$243	\$234	\$208	-4.98%	-10.92%
Teacher Retirement Fund, Prior to 7-1-95	215	\$22	\$4	\$5	\$2	-43.07%	-57.20%
Insurance	520	\$0	\$0	\$4,844	\$0	NA	-100.00%
Terminal Leave	125	\$0	\$0	\$200	\$0	NA	-100.00%
Removal of Refuse and Garbage	412	\$0	\$0	\$13,707	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$22,516,160</b>	<b>\$23,525,777</b>	<b>\$29,378,043</b>	<b>\$23,506,667</b>	<b>1.08%</b>	<b>-19.99%</b>
<b>Grand Total</b>		<b>\$79,045,541</b>	<b>\$80,547,433</b>	<b>\$87,392,920</b>	<b>\$88,729,786</b>	<b>2.93%</b>	<b>1.53%</b>