

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Wa-Nee Community Schools (2285)

Wa-Nee Community Schools (2285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$9,038,935	\$8,952,950	\$9,287,514	\$9,283,733	1%	0%
Transfer Tuition to Other School Corporations Within the State (561)	\$1,259,984	\$949,377	\$1,182,058	\$1,547,209	5%	31%
Group Health Insurance (222)	\$1,278,957	\$1,359,270	\$1,318,498	\$1,413,889	3%	7%
Noncertified Salaries (120)	\$974,459	\$918,434	\$896,512	\$862,828	-3%	-4%
Social Security-Certified Employee Retirement (212)	\$652,421	\$657,356	\$662,923	\$662,304	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$515,749	\$540,197	\$545,864	\$582,824	3%	7%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$582,314	\$438,732	\$501,170	\$507,812	-3%	1%
Textbooks (630)	\$285,619	\$148,617	\$66,156	\$341,043	5%	416%
Operational Supplies (611)	\$192,278	\$196,317	\$251,165	\$234,372	5%	-7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$144,504	\$126,625	\$155,889	\$150,741	1%	-3%
Pre-2008 object code - temporary salaries (header) (130)	\$126,061	\$123,778	\$113,219	\$119,683	-1%	6%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$129,250	\$137,000	\$119,325	N/A	-13%
Social Security-Noncertified Employee Retirement (211)	\$108,036	\$94,457	\$96,066	\$99,301	-2%	3%
Equipment (730)	\$13,759	\$5,630	\$21,432	\$68,872	50%	221%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$158,484	\$19,674	\$91,785	\$63,301	-21%	-31%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$30,549	\$29,321	\$20,574	\$28,458	-2%	38%
Library Books (640)	\$19,933	\$21,004	\$22,072	\$23,970	5%	9%
Travel (580)	\$16,317	\$29,578	\$34,421	\$23,235	9%	-32%
Public Employees Retirement Fund (214)	\$18,815	\$18,816	\$15,804	\$18,705	0%	18%
Other Technology Hardware (746)	\$0	\$0	\$0	\$16,250	N/A	N/A
Severance/Early Retirement Pay (213)	\$136,884	\$51,583	\$17,113	\$15,284	-42%	-11%
Group Life Insurance (221)	\$11,667	\$10,883	\$8,990	\$10,435	-3%	16%
Nonlicensed Employees Temporary Salaries (136)	\$7,632	\$8,256	\$7,596	\$7,596	0%	0%
Workers Compensation Insurance (225)	\$0	\$10,000	\$6,400	\$6,500	N/A	2%
Other Purchased Services (593)	\$12,899	\$11,625	\$6,378	\$6,352	-16%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$5,150	\$3,448	\$2,909	\$5,441	1%	87%
Periodicals (650)	\$2,459	\$3,692	\$3,310	\$3,815	12%	15%
Dues and Fees (810)	\$1,738	\$3,066	\$235	\$3,037	15%	> 500%
Licensed Employees Temporary Salaries (135)	\$2,888	\$2,888	\$2,888	\$2,888	0%	0%
Purchased Professional and Technical Staff Services (314)	\$1,560	\$1,560	\$1,760	\$1,810	4%	3%
Purchased Property Services; Rentals (440)	\$1,974	\$825	\$1,914	\$679	-23%	-65%
Other Purchased Professional and Technical Services (319)	\$33,070	\$30,900	\$36,280	\$50	-80%	-100%
Unemployment compensation (230)	\$31,419	\$11,912	\$870	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$0	\$3,052	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$0	\$2,716	\$28,030	\$0	N/A	-100%

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Wa-Nee Community Schools (2285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Postage and Postage Machine Rental (532)	\$138	\$9	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$4,792	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$15,666,652	\$14,920,585	\$15,544,795	\$16,231,742	1%	4%
Student Instructional Support						
Certified Salaries (110)	\$1,149,928	\$1,190,925	\$1,191,532	\$1,169,436	0%	-2%
Noncertified Salaries (120)	\$460,386	\$461,341	\$470,713	\$469,113	0%	0%
Group Health Insurance (222)	\$246,422	\$249,401	\$241,912	\$263,762	2%	9%
Social Security-Certified Employee Retirement (212)	\$86,057	\$86,915	\$90,513	\$89,095	1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$47,915	\$49,702	\$59,680	\$74,406	12%	25%
Public Employees Retirement Fund (214)	\$34,190	\$37,126	\$39,591	\$41,884	5%	6%
Social Security-Noncertified Employee Retirement (211)	\$32,779	\$33,593	\$34,140	\$34,072	1%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$19,688	\$21,587	\$18,628	\$14,006	-8%	-25%
Postage and Postage Machine Rental (532)	\$10,717	\$10,654	\$8,893	\$8,933	-4%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$20,328	\$3,512	\$7,881	\$8,433	-20%	7%
Operational Supplies (611)	\$12,531	\$13,437	\$7,518	\$7,889	-11%	5%
Severance/Early Retirement Pay (213)	\$7,708	\$6,587	\$6,587	\$6,587	-4%	0%
Travel (580)	\$3,290	\$4,977	\$4,883	\$6,489	19%	33%
Group Life Insurance (221)	\$3,358	\$3,204	\$2,716	\$3,071	-2%	13%
Other General Supplies (615, 660 to 689)	\$2,269	\$2,300	\$2,292	\$2,246	0%	-2%
Dues and Fees (810)	\$1,080	\$1,120	\$1,120	\$1,840	14%	64%
Other Purchased Professional and Technical Services (319)	\$250	\$289	\$234	\$543	21%	132%
Workers Compensation Insurance (225)	\$0	\$1,000	\$750	\$500	N/A	-33%
Purchased Professional and Technical Instruction Services (311)	\$768	\$0	\$1,041	\$175	-31%	-83%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$19	N/A	N/A
Unemployment compensation (230)	\$1,339	\$1,071	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$2,141,004	\$2,178,743	\$2,190,624	\$2,202,499	1%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$2,259,553	\$2,290,435	\$2,309,866	\$2,327,174	1%	1%
Group Health Insurance (222)	\$656,988	\$678,046	\$657,006	\$696,979	1%	6%
Light and Power - Other than Heating and Cooling (625)	\$382,823	\$400,091	\$423,574	\$454,311	4%	7%
Food Purchases (614)	\$406,998	\$404,154	\$445,757	\$434,709	2%	-2%
Vehicles (731)	\$151,272	\$141,741	\$264,096	\$368,927	25%	40%
Other purchased property services (490 to 499)	\$166,177	\$240,294	\$191,056	\$318,746	18%	67%
Public Employees Retirement Fund (214)	\$237,941	\$252,663	\$269,420	\$293,955	5%	9%

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Wa-Nee Community Schools (2285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other General Supplies (615, 660 to 689)	\$276,805	\$324,982	\$340,303	\$270,572	-1%	-20%
Gasoline and Lubricants (613)	\$231,290	\$239,592	\$273,192	\$246,195	2%	-10%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$186,916	\$191,956	\$220,910	\$244,522	7%	11%
Heating and Cooling for Buildings - Gas (622)	\$166,049	\$143,089	\$136,975	\$222,368	8%	62%
Purchased Property Services; Repairs and Maintenance Services (430)	\$230,273	\$202,131	\$217,993	\$175,696	-7%	-19%
Social Security-Noncertified Employee Retirement (211)	\$171,272	\$172,680	\$172,305	\$171,979	0%	0%
Certified Salaries (110)	\$116,556	\$120,802	\$120,167	\$119,732	1%	0%
Connectivity (744)	\$14,245	\$17,850	\$83,536	\$94,008	60%	13%
Nonlicensed Employees Temporary Salaries (136)	\$97,078	\$97,489	\$100,022	\$86,071	-3%	-14%
Utility Services Water and Sewage (411)	\$95,118	\$102,903	\$83,834	\$79,902	-4%	-5%
Purchased Professional and Technical Board of Education Services (318)	\$45,057	\$35,802	\$62,154	\$66,668	10%	7%
Operational Supplies (611)	\$64,229	\$71,689	\$74,002	\$64,067	0%	-13%
Equipment (730)	\$5,478	\$31,504	\$4,866	\$49,050	73%	> 500%
Other Purchased Professional and Technical Services (319)	\$63,977	\$8,418	\$30,906	\$48,019	-7%	55%
Overtime Salaries (140)	\$43,321	\$44,082	\$36,151	\$34,189	-6%	-5%
Utility Services Removal of Refuse and Garbage (412)	\$0	\$4,850	\$15,637	\$19,665	N/A	26%
Tires and Repairs (612)	\$9,293	\$18,857	\$19,629	\$17,387	17%	-11%
Telephone (531)	\$25,240	\$24,722	\$24,934	\$16,152	-11%	-35%
Travel (580)	\$13,850	\$13,732	\$14,522	\$15,675	3%	8%
Dues and Fees (810)	\$14,712	\$14,950	\$14,240	\$15,348	1%	8%
Board Members Compensation (115)	\$13,860	\$14,000	\$14,000	\$14,000	0%	0%
Workers Compensation Insurance (225)	\$0	\$17,500	\$12,200	\$12,350	N/A	1%
Social Security-Certified Employee Retirement (212)	\$8,528	\$8,240	\$8,606	\$8,753	1%	2%
Bank Service Charges (871)	\$7,653	\$6,950	\$7,156	\$6,759	-3%	-6%
Postage and Postage Machine Rental (532)	\$8,651	\$4,598	\$2,689	\$6,457	-7%	140%
Printing and Binding (550)	\$4,974	\$7,783	\$7,438	\$5,947	5%	-20%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$30,994	\$10,158	\$9,603	\$4,249	-39%	-56%
Group Life Insurance (221)	\$4,506	\$4,265	\$3,688	\$4,114	-2%	12%
Other Purchased Services (593)	\$3,397	\$3,913	\$4,526	\$3,718	2%	-18%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,478	\$3,605	\$3,653	\$3,592	1%	-2%
Miscellaneous Objects (876 to 899)	\$6,443	\$36,394	\$8,409	\$3,218	-16%	-62%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$237	\$1,131	\$3,115	N/A	175%
Advertising (540)	\$4,408	\$2,975	\$3,719	\$2,734	-11%	-26%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$5,041	\$0	\$2,125	N/A	N/A
Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$1,876	N/A	N/A
Official Bond Premiums (525)	\$1,175	\$1,175	\$1,179	\$1,350	4%	15%

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Improvements Other Than Buildings (715)	\$1,369	\$533	\$638	\$1,067	-6%	67%
Purchased Property Services; Cleaning Services (420)	\$5,098	\$1,674	\$2,571	\$807	-37%	-69%
Other Technology Hardware (746)	\$0	\$0	\$40	\$592	N/A	> 500%
Periodicals (650)	\$332	\$343	\$361	\$407	5%	13%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$261	\$270	\$388	\$322	5%	-17%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$1,002	\$0	N/A	-100%
Computer Hardware (741)	\$0	\$161	\$429	\$0	N/A	-100%
Unemployment compensation (230)	\$8,293	\$922	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$6,245,932	\$6,420,240	\$6,700,480	\$7,039,619	3%	5%
Nonoperational						
Redemption of Principal (831)	\$3,927,040	\$2,650,650	\$3,340,485	\$4,210,000	2%	26%
Purchased Property Services; Construction Services (450)	\$1,043,747	\$1,064,769	\$671,643	\$2,409,871	23%	259%
Interest on Bonds or Notes (832)	\$2,421,050	\$2,356,998	\$1,816,754	\$773,794	-25%	-57%
Other Technology Hardware (746)	\$67,666	\$174,320	\$55,790	\$708,431	80%	> 500%
Purchased Property Services; Rentals (440)	\$166,635	\$403,608	\$213,493	\$347,354	20%	63%
Certified Salaries (110)	\$279,354	\$299,011	\$297,569	\$305,193	2%	3%
Improvements Other Than Buildings (715)	\$345,469	\$472,889	\$475,714	\$282,937	-5%	-41%
Other Purchased Professional and Technical Services (319)	\$124,342	\$108,150	\$265,243	\$244,370	18%	-8%
Equipment (730)	\$110,072	\$160,932	\$125,974	\$151,726	8%	20%
Computer Hardware (741)	\$296,200	\$279,916	\$223,284	\$96,923	-24%	-57%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$30,460	\$52,171	\$13,567	\$46,288	11%	241%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$0	\$20,000	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$13,200	\$14,397	\$14,442	\$15,008	3%	4%
Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$56,096	\$12,000	N/A	-79%
Pre-2008 object code - temporary salaries (header) (130)	\$9,944	\$10,693	\$11,350	\$10,958	2%	-3%
Social Security-Noncertified Employee Retirement (211)	\$8,064	\$8,642	\$8,716	\$8,545	1%	-2%
Noncertified Salaries (120)	\$5,858	\$6,954	\$14,601	\$8,358	9%	-43%
Bank Service Charges (871)	\$125	\$400	\$3,362	\$6,424	168%	91%
Operational Supplies (611)	\$3,764	\$4,495	\$7,258	\$3,836	0%	-47%
Teacher Retirement Fund, After 7-1-95 (216)	\$19	\$58	\$951	\$2,234	230%	135%
Public Employees Retirement Fund (214)	\$35	\$342	\$2,037	\$1,767	166%	-13%
Other General Supplies (615, 660 to 689)	\$1,700	\$1,700	\$1,700	\$1,700	0%	0%
Awards (875)	\$2,000	\$100,000	\$1,000	\$1,000	-16%	0%
Workers Compensation Insurance (225)	\$0	\$1,500	\$500	\$500	N/A	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$153	\$320	N/A	109%

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Unemployment compensation (230)	\$1,822	\$13	\$0	\$0	-100%	N/A
Nonoperational Total	\$8,858,565	\$8,172,607	\$7,621,682	\$9,669,535	2%	27%
Grand Total	\$32,912,153	\$31,692,176	\$32,057,582	\$35,143,395	2%	10%