

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Washington Com Schools (1405)**

Washington Com Schools (1405)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$7,479,491	\$6,907,290	\$6,717,473	\$6,593,272	-3%	-2%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$1,206,012	\$1,499,385	\$1,637,294	\$2,091,925	15%	28%
Group Health Insurance (222)	\$1,510,466	\$2,263,250	\$1,530,533	\$1,301,919	-4%	-15%
Social Security-Certified Employee Retirement (212)	\$579,995	\$536,567	\$530,035	\$554,280	-1%	5%
Noncertified Salaries (120)	\$351,848	\$271,193	\$352,595	\$407,244	4%	15%
Other Employee Benefits (241 to 290)	\$372,861	\$322,690	\$343,268	\$365,678	0%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$369,866	\$365,032	\$373,940	\$349,233	-1%	-7%
Equipment (730)	\$358,487	\$593,467	\$350,173	\$341,705	-1%	-2%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$198,703	\$202,477	\$206,211	\$203,495	1%	-1%
Textbooks (630)	\$42,531	\$395,369	\$143,147	\$168,685	41%	18%
Pre-2008 object code - temporary salaries (header) (130)	\$188,484	\$176,866	\$219,438	\$159,670	-4%	-27%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$69,482	\$142,311	\$144,218	N/A	1%
Operational Supplies (611)	\$210,969	\$165,738	\$149,991	\$126,649	-12%	-16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$136,269	\$124,109	\$111,692	\$107,074	-6%	-4%
Transfer Tuition - Other (569)	\$864,182	\$148,405	\$661,089	\$98,501	-42%	-85%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$66,433	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$73,499	\$63,840	\$76,507	\$59,875	-5%	-22%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$12,317	\$46,074	N/A	274%
Public Employees Retirement Fund (214)	\$36,187	\$42,893	\$47,401	\$44,843	6%	-5%
Miscellaneous Objects (876 to 899)	\$34,885	\$39,707	\$45,157	\$43,270	6%	-4%
Social Security-Noncertified Employee Retirement (211)	\$24,027	\$23,293	\$26,079	\$26,151	2%	0%
Group Life Insurance (221)	\$25,199	\$25,943	\$24,961	\$24,893	0%	0%
Stipends (131)	\$0	\$0	\$0	\$20,000	N/A	N/A
Library Books (640)	\$31,224	\$23,436	\$17,807	\$14,241	-18%	-20%
Travel (580)	\$10,135	\$6,322	\$10,852	\$11,712	4%	8%
Purchased Professional and Technical Instruction Services (311)	\$119,368	\$98,199	\$34,620	\$8,000	-49%	-77%
Wireless Equipment (743)	\$0	\$1,000	\$0	\$5,010	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$4,852	\$0	\$0	\$3,211	-10%	N/A
Overtime Salaries (140)	\$0	\$11,217	\$14,470	\$2,277	N/A	-84%
Computer Hardware (741)	\$34,102	\$2,116	\$3,052	\$406	-67%	-87%
Technology Related Professional Development (748)	\$2,000	\$2,400	\$350	\$250	-41%	-29%
Distance Learning Equipment (742)	\$0	\$100	\$0	\$100	N/A	N/A
Bank Service Charges (871)	\$0	\$0	\$60	\$60	N/A	0%
Unemployment compensation (230)	\$11,773	\$1,684	\$1,724	\$0	-100%	-100%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$0	\$494,000	\$0	\$0	N/A	N/A

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Purchased Professional and Technnical Staff Services (314)	\$0	\$0	\$3,000	\$0	N/A	-100%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$7,725	\$2,389	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$1,075	\$1,350	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$93,577	\$0	\$0	\$0	-100%	N/A
Stipends (219)	\$7,068	\$0	\$0	\$0	-100%	N/A
Connectivity (744)	\$50,017	\$0	\$0	\$0	-100%	N/A
Other Public or Private Utility Services (419)	\$0	\$0	\$10,083	\$0	N/A	-100%
Student Academic Achievement Total	\$14,436,876	\$14,881,209	\$13,797,628	\$13,390,354	-2%	-3%
Student Instructional Support						
Certified Salaries (110)	\$1,061,783	\$1,068,195	\$922,420	\$924,680	-3%	0%
Group Health Insurance (222)	\$380,756	\$377,426	\$204,124	\$330,765	-3%	62%
Noncertified Salaries (120)	\$337,939	\$336,852	\$318,644	\$316,997	-2%	-1%
Social Security-Certified Employee Retirement (212)	\$77,233	\$77,275	\$66,333	\$66,978	-3%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$50,382	\$54,234	\$58,742	\$55,602	2%	-5%
Other Employee Benefits (241 to 290)	\$60,449	\$55,093	\$58,868	\$51,658	-4%	-12%
Public Employees Retirement Fund (214)	\$29,891	\$36,076	\$32,240	\$32,497	2%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$31,750	\$37,954	\$34,354	\$32,028	0%	-7%
Equipment (730)	\$0	\$0	\$0	\$23,742	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$24,167	\$22,701	\$21,087	\$21,870	-2%	4%
Other purchased property services (490 to 499)	\$0	\$0	\$0	\$20,000	N/A	N/A
Operational Supplies (611)	\$9,501	\$8,688	\$5,958	\$11,509	5%	93%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,616	\$15,850	\$11,143	\$11,462	-7%	3%
Group Life Insurance (221)	\$4,073	\$4,073	\$4,073	\$4,073	0%	0%
Stipends (131)	\$0	\$0	\$0	\$3,762	N/A	N/A
Purchased Professional and Technnical Pupil Services (313)	\$1,477	\$1,686	\$1,568	\$3,727	26%	138%
Travel (580)	\$8,432	\$7,170	\$3,599	\$2,080	-30%	-42%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$2,000	N/A	N/A
Student Instructional Support Total	\$2,093,450	\$2,103,274	\$1,743,153	\$1,915,432	-2%	10%
Overhead and Operational						
Noncertified Salaries (120)	\$1,341,050	\$1,356,162	\$1,309,678	\$1,276,789	-1%	-3%
Purchased Services; Student Transportation Services (510)	\$450,702	\$449,966	\$619,825	\$614,569	8%	-1%
Food Purchases (614)	\$531,497	\$596,181	\$644,414	\$607,847	3%	-6%
Heating and Cooling for Buildings - Gas (622)	\$415,172	\$375,321	\$159,535	\$604,932	10%	279%
Certified Salaries (110)	\$236,802	\$223,573	\$296,959	\$302,547	6%	2%

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Group Health Insurance (222)	\$1,000,642	\$297,966	\$168,641	\$274,752	-28%	63%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$203,559	\$241,436	\$272,296	\$261,473	6%	-4%
Operational Supplies (611)	\$248,679	\$209,510	\$147,544	\$104,789	-19%	-29%
Equipment (730)	\$237,714	\$92,719	\$45,840	\$104,324	-19%	128%
Social Security-Noncertified Employee Retirement (211)	\$98,191	\$96,783	\$92,006	\$90,138	-2%	-2%
Public Employees Retirement Fund (214)	\$89,198	\$90,058	\$88,851	\$89,042	0%	0%
Heating and Cooling for Buildings - Electricity (621)	\$0	\$59,608	\$212,765	\$71,730	N/A	-66%
Light and Power - Other than Heating and Cooling (625)	\$140,083	\$130,796	\$243,006	\$63,292	-18%	-74%
Other Employee Benefits (241 to 290)	\$48,971	\$47,486	\$54,088	\$56,067	3%	4%
Gasoline and Lubricants (613)	\$38,902	\$57,193	\$78,369	\$49,750	6%	-37%
Utility Services Water and Sewage (411)	\$48,637	\$38,097	\$87,123	\$30,985	-11%	-64%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$29,659	\$33,740	\$32,757	\$29,659	0%	-9%
Other Purchased Professional and Technical Services (319)	\$22,831	\$40,091	\$25,907	\$24,886	2%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,783	\$1,432	\$18,325	\$22,105	26%	21%
Social Security-Certified Employee Retirement (212)	\$17,413	\$16,366	\$21,503	\$21,926	6%	2%
Utility Services Removal of Refuse and Garbage (412)	\$16,173	\$29,534	\$17,189	\$18,121	3%	5%
Other Public or Private Utility Services (419)	\$21,332	\$15,501	\$22,850	\$17,742	-5%	-22%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Telephone (531)	\$6,665	\$11,179	\$6,728	\$10,282	11%	53%
Miscellaneous Objects (876 to 899)	\$10,287	\$10,800	\$9,756	\$10,115	0%	4%
Purchased Professional and Technical Staff Services (314)	\$4,912	\$192	\$4,232	\$10,089	20%	138%
Travel (580)	\$10,335	\$8,973	\$8,485	\$8,130	-6%	-4%
Bank Service Charges (871)	\$0	\$3,557	\$6,532	\$6,419	N/A	-2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$10,289	\$11,892	\$19,152	\$6,292	-12%	-67%
Dues and Fees (810)	\$4,535	\$4,735	\$4,576	\$4,546	0%	-1%
Group Life Insurance (221)	\$4,073	\$4,623	\$4,264	\$4,073	0%	-4%
Tires and Repairs (612)	\$4,572	\$1,563	\$629	\$3,768	-5%	499%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,425	\$6,149	\$3,462	\$2,549	-13%	-26%
Purchased Property Services; Rentals (440)	\$2,185	\$1,466	\$1,438	\$2,464	3%	71%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$2,866	\$1,781	N/A	-38%
Advertising (540)	\$1,497	\$4,789	\$1,205	\$1,582	1%	31%
Official Bond Premiums (525)	\$1,843	\$925	\$1,213	\$1,196	-10%	-1%
Purchased Professional and Technical Board of Education Services (318)	\$5,266	\$3,259	\$1,185	\$1,195	-31%	1%
Periodicals (650)	\$665	\$434	\$762	\$785	4%	3%
Library Books (640)	\$155	\$162	\$632	\$117	-7%	-82%
Technology Related Professional Development (748)	\$0	\$831	\$0	\$0	N/A	N/A

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Severance/Early Retirement Pay (213)	\$121,325	\$126,526	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$51,060	\$0	N/A	-100%
Overhead and Operational Total	\$5,453,018	\$4,715,576	\$4,801,648	\$4,826,848	-3%	1%
Nonoperational						
Redemption of Principal (831)	\$1,692,243	\$1,762,660	\$1,870,240	\$1,924,303	3%	3%
Interest on Bonds or Notes (832)	\$1,414,715	\$1,508,607	\$1,471,305	\$1,469,372	1%	0%
Equipment (730)	\$223,543	\$167,743	\$55,921	\$229,026	1%	310%
Noncertified Salaries (120)	\$103,041	\$110,535	\$104,536	\$123,229	5%	18%
Improvements Other Than Buildings (715)	\$0	\$4,983	\$0	\$21,168	N/A	N/A
Buildings (720)	\$0	\$69,544	\$0	\$10,707	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$564	\$526	\$532	\$6,847	87%	> 500%
Operational Supplies (611)	\$4,707	\$9,196	\$5,215	\$3,954	-4%	-24%
Other General Supplies (615, 660 to 689)	\$3,886	\$236	\$421	\$1,506	-21%	258%
Public Employees Retirement Fund (214)	\$682	\$721	\$495	\$432	-11%	-13%
Certified Salaries (110)	\$2,859	\$0	\$500	\$0	-100%	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$15,017	\$0	N/A	-100%
Travel (580)	\$450	\$360	\$96	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$42,037	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$15,375	\$0	\$17,402	\$0	-100%	-100%
Social Security-Certified Employee Retirement (212)	\$66	\$0	\$0	\$0	-100%	N/A
Food Purchases (614)	\$4,352	\$0	\$0	\$0	-100%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$26	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$1,700	\$0	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$600	\$600	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$46,333	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,557,177	\$3,635,713	\$3,541,680	\$3,790,544	2%	7%
Grand Total	\$25,540,521	\$25,335,772	\$23,884,108	\$23,923,179	-2%	0%