

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Delphi Community School Corp (755)

Delphi Community School Corp (755)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,134,742	\$4,909,363	\$4,376,712	\$4,187,522	-5%	-4%
Transfer Tuition to Other School Corporations Within the State (561)	\$944,774	\$831,554	\$808,151	\$835,916	-3%	3%
Noncertified Salaries (120)	\$523,870	\$475,480	\$596,018	\$633,700	5%	6%
Other Employee Benefits (241 to 290)	\$432,469	-\$68,465	\$262,168	\$338,625	-6%	29%
Social Security-Certified Employee Retirement (212)	\$368,453	\$349,997	\$317,110	\$305,572	-5%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$205,354	\$193,193	\$218,002	\$239,154	4%	10%
Textbooks (630)	\$179,619	\$120,090	\$261,679	\$200,752	3%	-23%
Pre-2008 object code - temporary salaries (header) (130)	\$138,458	\$110,424	\$126,059	\$107,444	-6%	-15%
Purchased Property Services; Repairs and Maintenance Services (430)	\$90,993	\$64,712	\$82,041	\$84,855	-2%	3%
Operational Supplies (611)	\$37,940	\$33,971	\$67,441	\$75,907	19%	13%
Technology Related Professional Development (748)	\$9,915	\$2,250	\$60,225	\$60,983	57%	1%
Transfer Tuition - Other (569)	\$58,080	\$50,241	\$53,202	\$55,026	-1%	3%
Social Security-Noncertified Employee Retirement (211)	\$48,672	\$43,288	\$54,398	\$54,840	3%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$72,248	\$73,213	\$56,818	\$42,067	-13%	-26%
Group Life Insurance (221)	\$72,247	\$18,958	\$36,787	\$34,222	-17%	-7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$24,676	\$0	\$21,688	\$20,771	-4%	-4%
Public Employees Retirement Fund (214)	\$11,836	\$14,045	\$15,362	\$14,665	6%	-5%
Group Health Insurance (222)	\$325,870	\$281,667	\$235,863	\$10,861	-57%	-95%
Equipment (730)	\$0	\$322,699	\$0	\$10,644	N/A	N/A
Computer Hardware (741)	\$0	\$0	\$0	\$8,729	N/A	N/A
Travel (580)	\$5,992	\$8,399	\$5,444	\$8,109	8%	49%
Library Books (640)	\$13,265	\$15,146	\$5,747	\$7,178	-14%	25%
Other Purchased Professional and Technical Services (319)	\$6,038	\$533	\$3,624	\$3,163	-15%	-13%
Awards (875)	\$2,293	\$2,735	\$3,167	\$3,108	8%	-2%
Other General Supplies (615, 660 to 689)	\$2,706	\$3,868	\$2,030	\$2,162	-5%	7%
Periodicals (650)	\$3,387	\$1,652	\$1,583	\$2,099	-11%	33%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$1,119	\$1,656	N/A	48%
Dues and Fees (810)	\$170	\$1,475	\$940	\$815	48%	-13%
Food Purchases (614)	\$1,136	\$934	\$1,820	\$721	-11%	-60%
Distance Learning Equipment (742)	\$0	\$0	\$3,267	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$1,216	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$896	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$513	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$35,755	\$0	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$105,750	-\$663	\$0	\$0	-100%	N/A

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Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,591	\$719	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$10,450	\$2,940	\$1,823	\$0	-100%	-100%
Student Academic Achievement Total	\$8,871,479	\$7,864,417	\$7,681,186	\$7,351,266	-5%	-4%
Student Instructional Support						
Certified Salaries (110)	\$725,769	\$681,754	\$617,461	\$688,485	-1%	12%
Noncertified Salaries (120)	\$249,365	\$226,332	\$214,337	\$218,999	-3%	2%
Other Employee Benefits (241 to 290)	\$114,473	\$1,902	\$89,258	\$128,456	3%	44%
Social Security-Certified Employee Retirement (212)	\$54,535	\$50,619	\$46,576	\$52,097	-1%	12%
Teacher Retirement Fund, After 7-1-95 (216)	\$57,139	\$48,244	\$43,817	\$46,710	-5%	7%
Public Employees Retirement Fund (214)	\$14,807	\$13,548	\$16,936	\$18,401	6%	9%
Social Security-Noncertified Employee Retirement (211)	\$17,525	\$16,088	\$15,228	\$14,806	-4%	-3%
Group Life Insurance (221)	\$18,285	\$6,212	\$9,783	\$10,517	-13%	8%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,672	\$0	\$3,805	\$7,356	19%	93%
Group Health Insurance (222)	\$76,823	\$79,733	\$75,579	\$4,614	-50%	-94%
Operational Supplies (611)	\$9,093	\$2,098	\$3,797	\$4,424	-16%	17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,461	\$4,302	\$2,640	\$3,842	27%	46%
Travel (580)	\$4,630	\$3,801	\$1,001	\$2,644	-13%	164%
Dues and Fees (810)	\$1,040	\$819	\$2,491	\$1,174	3%	-53%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$2,400	\$0	N/A	-100%
Student Instructional Support Total	\$1,348,617	\$1,135,451	\$1,145,109	\$1,202,525	-3%	5%
Overhead and Operational						
Noncertified Salaries (120)	\$1,323,310	\$1,366,540	\$1,378,965	\$1,373,342	1%	0%
Light and Power - Other than Heating and Cooling (625)	\$293,072	\$239,943	\$270,714	\$467,309	12%	73%
Group Health Insurance (222)	\$317,371	\$184,564	\$155,647	\$337,012	2%	117%
Food Purchases (614)	\$320,876	\$328,487	\$352,410	\$302,202	-1%	-14%
Operational Supplies (611)	\$305,085	\$186,526	\$219,742	\$277,007	-2%	26%
Certified Salaries (110)	\$178,858	\$245,918	\$239,818	\$238,549	7%	-1%
Other Employee Benefits (241 to 290)	\$537,860	\$1,006,477	\$141,297	\$223,114	-20%	58%
Gasoline and Lubricants (613)	\$159,689	\$186,257	\$166,036	\$193,929	5%	17%
Pre-2008 object code - temporary salaries (header) (130)	\$67,058	\$50,464	\$59,025	\$192,172	30%	226%
Vehicles (731)	\$152,284	\$398,021	\$157,865	\$187,813	5%	19%
Heating and Cooling for Buildings - Gas (622)	\$187,777	\$219,920	\$199,665	\$158,180	-4%	-21%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$83,322	\$188,925	\$152,089	\$148,388	16%	-2%
Other Purchased Professional and Technical Services (319)	\$13,069	\$22,574	\$17,063	\$123,596	75%	> 500%

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Social Security-Noncertified Employee Retirement (211)	\$99,789	\$102,395	\$103,909	\$104,076	1%	0%
Equipment (730)	\$131,319	\$108,122	-\$75,851	\$91,085	-9%	N/A
Public Employees Retirement Fund (214)	\$48,596	\$58,091	\$67,951	\$82,193	14%	21%
Workers Compensation Insurance (225)	\$3,537	\$79,859	\$49,770	\$47,762	92%	-4%
Utility Services Water and Sewage (411)	\$33,659	\$36,018	\$46,656	\$35,619	1%	-24%
Social Security-Certified Employee Retirement (212)	\$13,321	\$18,335	\$18,162	\$26,462	19%	46%
Purchased Property Services; Repairs and Maintenance Services (430)	\$57,093	\$77,444	\$32,034	\$21,094	-22%	-34%
Group Life Insurance (221)	\$29,834	\$93,191	\$17,075	\$19,917	-10%	17%
Tires and Repairs (612)	\$10,063	\$3,072	\$5,778	\$17,000	14%	194%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$16,287	\$12,505	\$9,024	\$16,172	0%	79%
Telephone (531)	\$24,885	\$13,189	\$15,556	\$15,400	-11%	-1%
Board Members Compensation (115)	\$14,000	\$13,833	\$14,000	\$14,000	0%	0%
Utility Services Removal of Refuse and Garbage (412)	\$7,616	\$10,367	\$11,360	\$13,599	16%	20%
Unemployment compensation (230)	\$37,485	\$15,320	\$10,027	\$12,461	-24%	24%
Overtime Salaries (140)	\$9,457	\$16,628	\$7,579	\$10,693	3%	41%
Postage and Postage Machine Rental (532)	\$14,842	\$4,873	\$7,752	\$9,102	-12%	17%
Dues and Fees (810)	\$5,988	\$7,136	\$6,960	\$6,260	1%	-10%
Purchased Services; Student Transportation Services (510)	\$14,422	\$4,150	\$5,921	\$5,936	-20%	0%
Travel (580)	\$3,982	\$10,487	\$5,041	\$5,137	7%	2%
Purchased Property Services; Construction Services (450)	\$4,938	\$15,043	\$7,847	\$4,004	-5%	-49%
Advertising (540)	\$2,369	\$2,627	\$2,825	\$3,416	10%	21%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$30,996	\$32,321	\$5,210	\$3,046	-44%	-42%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$711	\$1,797	\$2,356	\$2,481	37%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,850	\$5,588	\$3,149	\$2,219	-6%	-30%
Technology Related Professional Development (748)	\$0	\$0	\$1,799	\$500	N/A	-72%
Purchased Professional and Technical Board of Education Services (318)	\$0	\$20,112	\$5,403	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$2,207	\$0	N/A	-100%
Improvements Other Than Buildings (715)	\$0	\$0	\$225	\$0	N/A	-100%
Overhead and Operational Total	\$4,557,667	\$5,387,116	\$3,900,059	\$4,792,247	1%	23%
Nonoperational						
Redemption of Principal (831)	\$1,397,225	\$1,528,175	\$1,762,300	\$1,922,540	8%	9%
Computer Hardware (741)	\$209,707	\$318,406	\$61,735	\$251,252	5%	307%
Purchased Property Services; Construction Services (450)	\$203,986	\$140,520	\$71,298	\$227,627	3%	219%
Other Purchased Professional and Technical Services (319)	\$360,457	\$180,755	\$128,852	\$190,719	-15%	48%
Other Technology Hardware (746)	\$0	\$0	\$0	\$168,539	N/A	N/A

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Buildings (720)	\$55,007	\$464,108	\$338,947	\$155,506	30%	-54%
Equipment (730)	\$520,339	\$156,798	\$100,828	\$148,224	-27%	47%
Certified Salaries (110)	\$139,465	\$114,452	\$126,625	\$130,155	-2%	3%
Noncertified Salaries (120)	\$83,315	\$113,564	\$98,235	\$105,422	6%	7%
Interest on Bonds or Notes (832)	\$203,559	\$273,473	\$195,634	\$104,871	-15%	-46%
Purchased Property Services; Rentals (440)	\$80,971	\$101,314	\$108,871	\$98,768	5%	-9%
Improvements Other Than Buildings (715)	\$3,710,205	\$515,386	\$181,635	\$63,744	-64%	-65%
Vehicles (731)	\$0	\$0	\$195,900	\$50,537	N/A	-74%
Social Security-Certified Employee Retirement (212)	\$10,778	\$10,587	\$9,687	\$9,919	-2%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,775	\$5,457	\$7,478	\$8,524	23%	14%
Social Security-Noncertified Employee Retirement (211)	\$6,361	\$8,689	\$7,515	\$8,065	6%	7%
Bank Service Charges (871)	\$0	\$0	\$0	\$4,100	N/A	N/A
Operational Supplies (611)	\$105,876	\$1,668	\$5,866	\$2,767	-60%	-53%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$707	\$635	\$621	\$771	2%	24%
Other General Supplies (615, 660 to 689)	\$1,275	\$250	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$0	\$3,458	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$200	\$0	\$250	\$0	-100%	-100%
Public Employees Retirement Fund (214)	\$0	\$16	\$0	\$0	N/A	N/A
Nonoperational Total	\$7,093,207	\$3,937,711	\$3,402,278	\$3,652,050	-15%	7%
Grand Total	\$21,870,970	\$18,324,695	\$16,128,632	\$16,998,088	-6%	5%