

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Delaware Community School Corp (1875)**

<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	\$1,032,112	\$1,127,622	\$1,177,006	\$1,197,517	3.79%	1.74%
Non - Certified Salaries	120	\$401,255	\$412,382	\$419,054	\$433,015	1.92%	3.33%
Group Health Insurance	222	\$234,361	\$245,365	\$284,387	\$306,229	6.92%	7.68%
Teacher Retirement Fund, After 7-1-95	216	\$96,226	\$78,740	\$90,947	\$92,510	-0.98%	1.72%
Social Security Certified	212	\$76,980	\$84,123	\$86,937	\$88,083	3.43%	1.32%
Public Employees Retirement Fund - Optional Contributions	217	\$42,474	\$41,324	\$46,008	\$47,250	2.70%	2.70%
Social Security Noncertified	211	\$28,004	\$28,941	\$28,782	\$29,925	1.67%	3.97%
Operational Supplies	611	\$6,737	\$8,438	\$8,828	\$9,194	8.08%	4.14%
Other Employee Benefits	241 - 290	\$5,255	\$5,609	\$5,357	\$5,831	2.63%	8.85%
Other Group Insurance Authorized by Statute	224	\$3,967	\$4,111	\$4,455	\$4,597	3.75%	3.18%
Group Life Insurance	221	\$3,356	\$3,823	\$4,088	\$4,006	4.52%	-2.01%
Other Professional and Technical Services	319	\$0	\$0	\$303	\$3,864	NA	1176.60%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,443	\$3,919	\$3,203	\$3,086	20.94%	-3.65%
Travel	580	\$1,608	\$2,678	\$1,307	\$2,348	9.93%	79.65%
Pupil Services	313	\$0	\$1,555	\$0	\$1,500	NA	NA
Dues and Fees	810	\$0	\$0	\$300	\$300	NA	0.00%
<b>Student Instructional Support Total</b>		<b>\$1,933,778</b>	<b>\$2,048,629</b>	<b>\$2,160,962</b>	<b>\$2,229,255</b>	<b>3.62%</b>	<b>3.16%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,474,537	\$7,286,392	\$7,254,897	\$7,237,754	-0.80%	-0.24%
Group Health Insurance	222	\$1,688,607	\$1,750,667	\$1,792,321	\$1,837,078	2.13%	2.50%
Non - Certified Salaries	120	\$519,322	\$557,955	\$570,080	\$523,381	0.19%	-8.19%
Social Security Certified	212	\$543,361	\$524,846	\$516,254	\$503,301	-1.90%	-2.51%
Transfer Tuition to Other School Corps Within State	561	\$655,070	\$531,079	\$441,739	\$409,108	-11.10%	-7.39%
Teacher Retirement Fund, After 7-1-95	216	\$384,449	\$326,018	\$358,683	\$376,714	-0.51%	5.03%
Textbooks	630	\$146,304	\$169,322	\$306,317	\$180,532	5.40%	-41.06%
Operational Supplies	611	\$157,325	\$123,114	\$134,502	\$156,227	-0.17%	16.15%
Content	747	\$54,858	\$146,256	\$15,788	\$143,776	27.24%	810.68%
Other Employee Benefits	241 - 290	\$133,970	\$143,887	\$134,181	\$139,906	1.09%	4.27%
Licensed Employees	135	\$117,642	\$91,238	\$111,549	\$117,224	-0.09%	5.09%
Equipment	730	\$80,200	\$87,243	\$94,831	\$113,078	8.97%	19.24%

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### Biannual Financial Report Data

#### Delaware Community School Corp (1875)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund - Optional Contributions	217	\$59,057	\$59,740	\$65,182	\$61,449	1.00%	-5.73%
Computer Hardware	741	\$58,840	\$2,197	\$19,621	\$55,614	-1.40%	183.44%
Social Security Noncertified	211	\$38,710	\$41,900	\$42,479	\$39,287	0.37%	-7.52%
Travel	580	\$29,189	\$28,360	\$34,015	\$36,787	5.95%	8.15%
Group Life Insurance	221	\$24,003	\$27,589	\$27,390	\$25,902	1.92%	-5.43%
Other Group Insurance Authorized by Statute	224	\$22,690	\$22,847	\$22,270	\$21,820	-0.97%	-2.02%
Library Books	640	\$9,361	\$10,300	\$15,847	\$15,622	13.66%	-1.42%
Postage and Postage Machine Rental	532	\$7,938	\$7,356	\$8,239	\$12,703	12.47%	54.17%
Dues and Fees	810	\$11,712	\$13,285	\$13,194	\$10,256	-3.26%	-22.27%
Instructional Programs Improvement Services	312	\$0	\$9,859	\$6,032	\$9,000	NA	49.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,105	\$10,337	\$8,815	\$7,017	3.54%	-20.39%
Other Supplies and Materials	615, 660 - 689	\$6,441	\$536	\$1,937	\$3,841	-12.12%	98.34%
Periodicals	650	\$2,052	\$1,605	\$977	\$2,919	9.21%	198.87%
Food Purchases	614	\$951	\$1,111	(\$29)	\$0	-100.00%	100.00%
Student Transportation Services	510	\$668	\$122	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$4,979	\$600	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$3,366	\$0	\$169	\$0	-100.00%	-100.00%
Data Processing Services	316	\$450	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$34,097	\$0	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$12,276,252</b>	<b>\$11,975,761</b>	<b>\$11,997,280</b>	<b>\$12,040,298</b>	<b>-0.48%</b>	<b>0.36%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,140,065	\$2,122,050	\$2,209,099	\$2,282,268	1.62%	3.31%
Vehicles	731	\$522,021	\$86,740	\$176,326	\$856,771	13.19%	385.90%
Heating and Cooling for Buildings - Electricity	621	\$430,102	\$508,357	\$503,164	\$595,746	8.49%	18.40%
Food Purchases	614	\$515,190	\$508,805	\$488,777	\$514,174	-0.05%	5.20%
Group Health Insurance	222	\$257,107	\$244,313	\$269,203	\$307,589	4.58%	14.26%
Certified Salaries	110	\$269,805	\$264,716	\$325,932	\$302,773	2.92%	-7.11%
Operational Supplies	611	\$184,205	\$253,188	\$236,737	\$250,242	7.96%	5.70%
Public Employees Retirement Fund - Optional Contributions	217	\$215,296	\$205,715	\$232,160	\$240,198	2.77%	3.46%
Water and Sewage	411	\$193,533	\$194,236	\$195,058	\$218,630	3.10%	12.08%
Social Security Noncertified	211	\$163,351	\$161,115	\$167,822	\$173,624	1.54%	3.46%
Insurance	520	\$186,195	\$188,967	\$195,712	\$169,432	-2.33%	-13.43%

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<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>
Gasoline and Lubricants	613	\$285,823	\$273,347	\$235,791	\$143,342	-15.85%	-39.21%
Repairs and Maintenance Services	430	\$160,705	\$180,812	\$149,068	\$119,450	-7.15%	-19.87%
Heating and Cooling for Buildings - Gas	622	\$115,282	\$161,400	\$107,244	\$101,829	-3.05%	-5.05%
Telephone	531	\$130,437	\$139,976	\$126,589	\$62,826	-16.69%	-50.37%
Nonlicensed Employees	136	\$52,109	\$41,659	\$46,362	\$54,551	1.15%	17.66%
Other Supplies and Materials	615, 660 - 689	\$38,310	\$38,464	\$34,588	\$41,409	1.96%	19.72%
Travel	580	\$29,459	\$29,185	\$28,533	\$28,494	-0.83%	-0.13%
Social Security Certified	212	\$22,380	\$21,406	\$25,920	\$24,841	2.64%	-4.16%
Dues and Fees	810	\$20,281	\$19,975	\$21,310	\$22,162	2.24%	3.99%
Board of Education Services	318	\$12,667	\$6,992	\$5,860	\$19,868	11.91%	239.05%
Other Professional and Technical Services	319	\$13,633	\$15,763	\$15,856	\$17,524	6.48%	10.52%
Removal of Refuse and Garbage	412	\$34,499	\$24,446	\$14,958	\$17,256	-15.90%	15.36%
Content	747	\$8,331	\$5,700	\$7,450	\$15,846	17.44%	112.70%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$12,885	NA	NA
Board Member Compensation	115	\$10,392	\$9,583	\$12,147	\$11,697	3.00%	-3.70%
Light and Power - Other Than Heating and Cooling	625	\$10,341	\$13,401	\$18,722	\$11,358	2.37%	-39.34%
Equipment	730	\$3,840	\$51,730	\$55,779	\$9,674	25.98%	-82.66%
Miscellaneous Objects	876 - 899	\$9,246	\$7,394	\$14,373	\$8,822	-1.17%	-38.63%
Group Life Insurance	221	\$8,078	\$7,896	\$8,075	\$7,417	-2.11%	-8.14%
Other Group Insurance Authorized by Statute	224	\$5,994	\$6,101	\$7,527	\$6,663	2.68%	-11.48%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,689	\$3,003	\$6,364	\$3,918	1.52%	-38.43%
Advertising	540	\$1,569	\$2,340	\$2,001	\$2,385	11.04%	19.17%
Student Transportation Services	510	\$0	\$0	\$0	\$2,178	NA	NA
Rentals	440	\$527	\$674	\$3,619	\$1,071	19.43%	-70.40%
Tires and Repairs	612	\$2,157	\$2,446	\$13,131	\$710	-24.25%	-94.59%
Postage and Postage Machine Rental	532	\$5,180	\$4,026	\$6,715	\$687	-39.64%	-89.76%
Official Bond Premiums	525	\$1,812	\$0	\$0	\$500	-27.52%	NA
Other Public or Private Utility Services	419	\$0	\$437	\$646	\$194	NA	-70.04%
Periodicals	650	\$0	\$0	\$0	\$50	NA	NA
Bank Service Charges	871	\$570	\$428	\$568	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$3,633	\$261	\$1,749	\$0	-100.00%	-100.00%
Other Purchased Property Services	490 - 499	\$551	\$147	\$78	\$0	-100.00%	-100.00%

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<b>Overhead and Operational Total</b>		<b>\$6,068,366</b>	<b>\$5,807,191</b>	<b>\$5,971,014</b>	<b>\$6,661,056</b>	<b>2.36%</b>	<b>11.56%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,718,789	\$1,626,860	\$2,136,275	\$1,510,015	-3.19%	-29.32%
Construction Services	450	\$746,195	\$872,796	\$761,534	\$490,019	-9.98%	-35.65%
Equipment	730	\$312,673	\$452,027	\$385,824	\$395,856	6.07%	2.60%
Interest	832	\$537,461	\$245,312	\$281,011	\$305,930	-13.14%	8.87%
Non - Certified Salaries	120	\$205,556	\$208,091	\$239,899	\$242,583	4.23%	1.12%
Certified Salaries	110	\$155,747	\$166,427	\$153,545	\$197,584	6.13%	28.68%
Other Professional and Technical Services	319	\$0	\$0	\$12,270	\$171,961	NA	1301.47%
Computer Hardware	741	\$66,769	\$58,073	\$8,849	\$165,236	25.42%	1767.39%
Rentals	440	\$167,200	\$152,354	\$121,894	\$123,263	-7.34%	1.12%
Content	747	\$19,516	\$30,155	\$46,954	\$62,381	33.71%	32.86%
Social Security Noncertified	211	\$14,980	\$14,982	\$17,737	\$17,886	4.53%	0.84%
Social Security Certified	212	\$11,319	\$12,347	\$11,746	\$15,115	7.50%	28.68%
Teacher Retirement Fund, After 7-1-95	216	\$10,152	\$8,571	\$9,190	\$12,168	4.63%	32.41%
Operational Supplies	611	\$8,897	\$20,706	\$17,410	\$11,933	7.61%	-31.46%
Group Health Insurance	222	\$11,115	\$10,825	\$10,541	\$10,984	-0.29%	4.20%
Food Purchases	614	\$5,459	\$5,714	\$5,452	\$8,675	12.28%	59.10%
Public Employees Retirement Fund - Optional Contributions	217	\$4,707	\$5,434	\$7,551	\$8,308	15.27%	10.03%
Improvements Other Than Buildings	715	\$3,205	\$4,340	\$6,183	\$5,932	16.64%	-4.05%
Instruction Services	311	\$2,585	\$0	\$4,323	\$5,000	17.94%	15.66%
Postage and Postage Machine Rental	532	\$3,352	\$3,865	\$4,512	\$4,009	4.57%	-11.16%
Travel	580	\$1,395	\$2,184	\$2,928	\$3,881	29.16%	32.55%
Dues and Fees	810	\$1,448	\$4,858	\$4,042	\$3,683	26.27%	-8.89%
Awards	875	\$3,500	\$0	\$2,150	\$2,225	-10.71%	3.48%
Instructional Programs Improvement Services	312	\$11,043	\$55,506	\$18,406	\$930	-46.13%	-94.95%
Group Life Insurance	221	\$248	\$315	\$359	\$366	10.22%	1.78%
Other Group Insurance Authorized by Statute	224	\$126	\$138	\$170	\$187	10.35%	9.42%
Miscellaneous Objects	876 - 899	\$40	\$28,204	\$290	\$120	31.61%	-58.62%
Vehicles	731	\$29,108	\$0	\$50,360	\$0	-100.00%	-100.00%

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	<b>Non Operational Total</b>	<b>\$4,052,583</b>	<b>\$3,990,085</b>	<b>\$4,321,408</b>	<b>\$3,776,230</b>	<b>-1.75%</b>	<b>-12.62%</b>
	<b>Grand Total</b>	<b>\$24,330,979</b>	<b>\$23,821,666</b>	<b>\$24,450,662</b>	<b>\$24,706,838</b>	<b>0.38%</b>	<b>1.05%</b>