

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Delphi Community School Corp (755)**

<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	\$617,461	\$688,485	\$631,485	\$635,375	0.72%	0.62%
Non - Certified Salaries	120	\$214,337	\$218,999	\$222,991	\$254,187	4.36%	13.99%
Other Employee Benefits	241 - 290	\$89,258	\$128,456	\$4,462	\$172,634	17.93%	3768.97%
Social Security Certified	212	\$46,576	\$52,097	\$46,892	\$47,713	0.60%	1.75%
Teacher Retirement Fund, After 7-1-95	216	\$43,817	\$46,710	\$45,056	\$45,315	0.84%	0.57%
Public Employees Retirement Fund	214	\$16,936	\$18,401	\$20,680	\$24,336	9.49%	17.68%
Social Security Noncertified	211	\$15,228	\$14,806	\$15,153	\$18,021	4.30%	18.92%
Other Group Insurance Authorized by Statute	224	\$3,805	\$7,356	\$4,589	\$11,198	30.97%	144.02%
Group Life Insurance	221	\$9,783	\$10,517	\$8,563	\$7,744	-5.68%	-9.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,640	\$3,842	\$3,506	\$4,466	14.05%	27.40%
Group Health Insurance	222	\$75,579	\$4,614	\$137,467	\$4,331	-51.07%	-96.85%
Operational Supplies	611	\$3,797	\$4,424	\$3,912	\$2,928	-6.29%	-25.15%
Dues and Fees	810	\$2,491	\$1,174	\$2,932	\$2,036	-4.92%	-30.56%
Travel	580	\$1,001	\$2,644	\$0	\$1,535	11.27%	NA
Other Professional and Technical Services	319	\$2,400	\$0	\$1,230	\$0	-100.00%	-100.00%
<b>Student Instructional Support Total</b>		<b>\$1,145,109</b>	<b>\$1,202,525</b>	<b>\$1,148,917</b>	<b>\$1,231,819</b>	<b>1.84%</b>	<b>7.22%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,376,712	\$4,187,522	\$4,424,393	\$4,363,610	-0.07%	-1.37%
Non - Certified Salaries	120	\$596,018	\$633,700	\$711,980	\$708,809	4.43%	-0.45%
Other Employee Benefits	241 - 290	\$262,168	\$338,625	\$19,162	\$611,054	23.56%	3088.85%
Social Security Certified	212	\$317,110	\$305,572	\$323,281	\$319,597	0.20%	-1.14%
Teacher Retirement Fund, After 7-1-95	216	\$218,002	\$239,154	\$284,283	\$299,543	8.27%	5.37%
Textbooks	630	\$261,679	\$200,752	\$57,871	\$191,389	-7.52%	230.71%
Pre-2008 Object Code - Temporary Salaries	130	\$126,059	\$107,444	\$157,231	\$133,744	1.49%	-14.94%
Repairs and Maintenance Services	430	\$82,041	\$84,855	\$83,199	\$111,319	7.93%	33.80%
Transfer Tuition to Other School Corps Within State	561	\$808,151	\$835,916	\$87,926	\$81,165	-43.71%	-7.69%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$87,926	\$80,589	NA	-8.34%
Equipment	730	\$0	\$10,644	\$10,954	\$70,504	NA	543.63%
Social Security Noncertified	211	\$54,398	\$54,840	\$59,866	\$58,495	1.83%	-2.29%
Other Group Insurance Authorized by Statute	224	\$21,688	\$20,771	\$7,079	\$57,655	27.69%	714.42%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$67,441	\$75,907	\$56,410	\$53,861	-5.47%	-4.52%
Transfer Tuition - Other	569	\$53,202	\$55,026	\$49,345	\$38,787	-7.60%	-21.40%
Teacher Retirement Fund, Prior to 7-1-95	215	\$56,818	\$42,067	\$40,160	\$37,397	-9.93%	-6.88%
Group Life Insurance	221	\$36,787	\$34,222	\$32,617	\$28,789	-5.94%	-11.74%
Professional Development	748	\$60,225	\$60,983	\$0	\$19,226	-24.83%	NA
Group Health Insurance	222	\$235,863	\$10,861	\$456,264	\$18,151	-47.33%	-96.02%
Public Employees Retirement Fund	214	\$15,362	\$14,665	\$18,161	\$16,095	1.17%	-11.37%
Computer Hardware	741	\$0	\$8,729	\$23,319	\$15,812	NA	-32.19%
Library Books	640	\$5,747	\$7,178	\$6,704	\$9,119	12.23%	36.03%
Travel	580	\$5,444	\$8,109	\$10,086	\$8,475	11.70%	-15.98%
Other Professional and Technical Services	319	\$3,624	\$3,163	\$6,385	\$5,548	11.24%	-13.11%
Periodicals	650	\$1,583	\$2,099	\$3,837	\$1,586	0.05%	-58.66%
Other Technology Hardware	746	\$0	\$0	\$1,280	\$1,462	NA	14.20%
Other Supplies and Materials	615, 660 - 689	\$2,030	\$2,162	\$1,395	\$1,242	-11.55%	-10.97%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$750	NA	NA
Food Purchases	614	\$1,820	\$721	\$3,742	\$716	-20.81%	-80.87%
Awards	875	\$3,167	\$3,108	\$1,697	\$467	-38.04%	-72.50%
Dues and Fees	810	\$940	\$815	\$1,035	\$95	-43.62%	-90.82%
Staff Services	314	\$1,823	\$0	\$0	\$0	-100.00%	NA
Distance Learning Equipment	742	\$3,267	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$1,119	\$1,656	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$896	\$0	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$7,681,186</b>	<b>\$7,351,266</b>	<b>\$7,027,592</b>	<b>\$7,345,053</b>	<b>-1.11%</b>	<b>4.52%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,378,965	\$1,373,342	\$1,378,482	\$1,345,360	-0.61%	-2.40%
Light and Power - Other Than Heating and Cooling	625	\$270,714	\$467,309	\$390,367	\$373,844	8.40%	-4.23%
Other Employee Benefits	241 - 290	\$141,297	\$223,114	\$12,407	\$349,382	25.40%	2715.99%
Vehicles	731	\$157,865	\$187,813	\$91,539	\$339,605	21.11%	270.99%
Food Purchases	614	\$352,410	\$302,202	\$301,820	\$311,952	-3.00%	3.36%
Operational Supplies	611	\$219,742	\$277,007	\$214,872	\$250,561	3.34%	16.61%
Certified Salaries	110	\$239,818	\$238,549	\$231,556	\$229,311	-1.11%	-0.97%
Insurance	520	\$152,089	\$148,388	\$148,176	\$144,929	-1.20%	-2.19%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$17,063	\$123,596	\$99,700	\$134,390	67.52%	34.79%
Pre-2008 Object Code - Temporary Salaries	130	\$59,025	\$192,172	\$120,024	\$126,947	21.10%	5.77%
Social Security Noncertified	211	\$103,909	\$104,076	\$105,424	\$105,484	0.38%	0.06%
Public Employees Retirement Fund	214	\$67,951	\$82,193	\$90,634	\$95,748	8.95%	5.64%
Gasoline and Lubricants	613	\$166,036	\$193,929	\$164,269	\$94,372	-13.17%	-42.55%
Heating and Cooling for Buildings - Gas	622	\$199,665	\$158,180	\$133,919	\$86,566	-18.86%	-35.36%
Workers Compensation Insurance	225	\$49,770	\$47,762	\$51,374	\$63,594	6.32%	23.79%
Repairs and Maintenance Services	430	\$32,034	\$21,094	\$40,244	\$41,659	6.79%	3.51%
Water and Sewage	411	\$46,656	\$35,619	\$41,273	\$40,923	-3.22%	-0.85%
Group Life Insurance	221	\$17,075	\$19,917	\$20,575	\$21,040	5.36%	2.26%
Tires and Repairs	612	\$5,778	\$17,000	\$15,474	\$20,956	38.00%	35.43%
Social Security Certified	212	\$18,162	\$26,462	\$17,520	\$20,651	3.26%	17.87%
Equipment	730	(\$75,851)	\$91,085	\$9,206	\$14,066	NA	52.79%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Removal of Refuse and Garbage	412	\$11,360	\$13,599	\$12,854	\$13,753	4.90%	7.00%
Telephone	531	\$15,556	\$15,400	\$15,529	\$13,442	-3.59%	-13.44%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$6,470	\$10,386	NA	60.53%
Group Health Insurance	222	\$155,647	\$337,012	\$499,423	\$9,812	-49.89%	-98.04%
Content	747	\$9,024	\$16,172	\$56,624	\$7,850	-3.42%	-86.14%
Teacher Retirement Fund, After 7-1-95	216	\$3,149	\$2,219	\$2,449	\$7,789	25.41%	218.03%
Postage and Postage Machine Rental	532	\$7,752	\$9,102	\$6,798	\$7,230	-1.73%	6.35%
Dues and Fees	810	\$6,960	\$6,260	\$6,517	\$6,696	-0.96%	2.75%
Travel	580	\$5,041	\$5,137	\$5,701	\$4,765	-1.40%	-16.41%
Student Transportation Services	510	\$5,921	\$5,936	\$5,936	\$4,340	-7.47%	-26.89%
Overtime Salaries	140	\$7,579	\$10,693	\$12,659	\$4,179	-13.83%	-66.99%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,356	\$2,481	\$2,197	\$2,105	-2.78%	-4.22%
Advertising	540	\$2,825	\$3,416	\$2,107	\$1,633	-12.81%	-22.52%
Other Group Insurance Authorized by Statute	224	\$5,210	\$3,046	\$754	\$1,256	-29.93%	66.44%
Construction Services	450	\$7,847	\$4,004	\$504	\$1,211	-37.32%	140.36%
Unemployment Insurance	230	\$10,027	\$12,461	\$2,395	\$898	-45.30%	-62.51%
Improvements Other Than Buildings	715	\$225	\$0	\$414	\$414	16.45%	0.00%
Professional Development	748	\$1,799	\$500	\$298	\$0	-100.00%	-100.00%
Board of Education Services	318	\$5,403	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$2,207	\$0	\$0	\$0	-100.00%	NA

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<b>Overhead and Operational Total</b>		<b>\$3,900,059</b>	<b>\$4,792,247</b>	<b>\$4,332,483</b>	<b>\$4,323,096</b>	<b>2.61%</b>	<b>-0.22%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,762,300	\$1,922,540	\$1,633,395	\$1,938,087	2.41%	18.65%
Computer Hardware	741	\$61,735	\$251,252	\$65,322	\$249,642	41.81%	282.17%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$199,655	NA	NA
Equipment	730	\$100,828	\$148,224	\$163,522	\$178,682	15.38%	9.27%
Interest	832	\$195,634	\$104,871	\$173,549	\$151,505	-6.19%	-12.70%
Other Professional and Technical Services	319	\$128,852	\$190,719	\$202,489	\$129,672	0.16%	-35.96%
Construction Services	450	\$71,298	\$227,627	\$189,319	\$109,953	11.44%	-41.92%
Certified Salaries	110	\$126,625	\$130,155	\$134,246	\$106,579	-4.22%	-20.61%
Non - Certified Salaries	120	\$98,235	\$105,422	\$98,468	\$103,700	1.36%	5.31%
Rentals	440	\$108,871	\$98,768	\$87,572	\$78,238	-7.93%	-10.66%
Buildings	720	\$338,947	\$155,506	\$1,547,696	\$66,870	-33.35%	-95.68%
Vehicles	731	\$195,900	\$50,537	\$155,928	\$14,578	-47.77%	-90.65%
Teacher Retirement Fund, After 7-1-95	216	\$7,478	\$8,524	\$9,679	\$8,832	4.25%	-8.75%
Social Security Certified	212	\$9,687	\$9,919	\$10,270	\$8,153	-4.22%	-20.61%
Social Security Noncertified	211	\$7,515	\$8,065	\$7,533	\$7,912	1.30%	5.04%
Bank Service Charges	871	\$0	\$4,100	\$5,100	\$5,350	NA	4.90%
Operational Supplies	611	\$5,866	\$2,767	\$2,935	\$4,100	-8.56%	39.69%
Teacher Retirement Fund, Prior to 7-1-95	215	\$621	\$771	\$1,038	\$615	-0.24%	-40.75%
Improvements Other Than Buildings	715	\$181,635	\$63,744	\$77,336	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$250	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$0	\$168,539	\$228,425	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$3,402,278</b>	<b>\$3,652,050</b>	<b>\$4,793,822</b>	<b>\$3,362,124</b>	<b>-0.30%</b>	<b>-29.87%</b>
<b>Grand Total</b>		<b>\$16,128,632</b>	<b>\$16,998,088</b>	<b>\$17,302,814</b>	<b>\$16,262,092</b>	<b>0.21%</b>	<b>-6.01%</b>