

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Delphi Community School Corp (755)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,909,363	\$4,376,712	\$4,187,522	\$4,424,393	-2.6%	5.7%
Non - Certified Salaries	120	\$475,480	\$596,018	\$633,700	\$711,980	10.6%	12.4%
Group Health Insurance	222	\$281,667	\$235,863	\$10,861	\$456,264	12.8%	4100.9%
Social Security Certified	212	\$349,997	\$317,110	\$305,572	\$323,281	-2.0%	5.8%
Teacher Retirement Fund, After 7-1-95	216	\$193,193	\$218,002	\$239,154	\$284,283	10.1%	18.9%
Pre-2008 Object Code - Temporary Salaries	130	\$110,424	\$126,059	\$107,444	\$157,231	9.2%	46.3%
Transfer Tuition to Other School Corps Within State	561	\$831,554	\$808,151	\$835,916	\$87,926	-43.0%	-89.5%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$87,926	NA	NA
Repairs and Maintenance Services	430	\$64,712	\$82,041	\$84,855	\$83,199	6.5%	-2.0%
Social Security Noncertified	211	\$43,288	\$54,398	\$54,840	\$59,866	8.4%	9.2%
Textbooks	630	\$177,722	\$261,679	\$200,752	\$57,871	-24.5%	-71.2%
Operational Supplies	611	\$33,971	\$67,441	\$75,907	\$56,410	13.5%	-25.7%
Transfer Tuition - Other	569	\$50,241	\$53,202	\$55,026	\$49,345	-0.4%	-10.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$73,213	\$56,818	\$42,067	\$40,160	-13.9%	-4.5%
Group Life Insurance	221	\$18,958	\$36,787	\$34,222	\$32,617	14.5%	-4.7%
Computer Hardware	741	\$0	\$0	\$8,729	\$23,319	NA	167.1%
Other Employee Benefits	241 - 290	-\$68,465	\$262,168	\$338,625	\$19,162	NA	-94.3%
Public Employees Retirement Fund	214	\$14,045	\$15,362	\$14,665	\$18,161	6.6%	23.8%
Equipment	730	\$322,699	\$0	\$10,644	\$10,954	-57.1%	2.9%
Travel	580	\$8,399	\$5,444	\$8,109	\$10,086	4.7%	24.4%
Other Group Insurance Authorized by Statute	224	\$0	\$21,688	\$20,771	\$7,079	NA	-65.9%
Library Books	640	\$15,146	\$5,747	\$7,178	\$6,704	-18.4%	-6.6%
Other Professional and Technical Services	319	\$533	\$3,624	\$3,163	\$6,385	86.1%	101.8%
Periodicals	650	\$1,652	\$1,583	\$2,099	\$3,837	23.4%	82.9%
Food Purchases	614	\$934	\$1,820	\$721	\$3,742	41.5%	419.2%
Awards	875	\$2,735	\$3,167	\$3,108	\$1,697	-11.2%	-45.4%
Other Supplies and Materials	615, 660 - 689	\$3,868	\$2,030	\$2,162	\$1,395	-22.5%	-35.5%
Other Technology Hardware	746	\$0	\$0	\$0	\$1,280	NA	NA
Dues and Fees	810	\$1,475	\$940	\$815	\$1,035	-8.5%	27.0%
Instructional Programs Improvement Services	312	\$719	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$896	\$0	\$0	NA	NA
Staff Services	314	\$2,940	\$1,823	\$0	\$0	-100.0%	NA
Professional Development	748	\$2,250	\$60,225	\$60,983	\$0	-100.0%	-100.0%
Wireless Equipment	743	-\$663	\$0	\$0	\$0	NA	NA
Distance Learning Equipment	742	\$0	\$3,267	\$0	\$0	NA	NA
Construction Services	450	\$0	\$1,119	\$1,656	\$0	NA	-100.0%
Student Academic Achievement Total		\$7,922,050	\$7,681,186	\$7,351,266	\$7,027,592	-3.0%	-4.4%

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Delphi Community School Corp (755)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$681,754	\$617,461	\$688,485	\$631,485	-1.9%	-8.3%
Non - Certified Salaries	120	\$226,332	\$214,337	\$218,999	\$222,991	-0.4%	1.8%
Group Health Insurance	222	\$79,733	\$75,579	\$4,614	\$137,467	14.6%	2879.2%
Social Security Certified	212	\$50,619	\$46,576	\$52,097	\$46,892	-1.9%	-10.0%
Teacher Retirement Fund, After 7-1-95	216	\$48,244	\$43,817	\$46,710	\$45,056	-1.7%	-3.5%
Public Employees Retirement Fund	214	\$13,548	\$16,936	\$18,401	\$20,680	11.2%	12.4%
Social Security Noncertified	211	\$16,088	\$15,228	\$14,806	\$15,153	-1.5%	2.3%
Group Life Insurance	221	\$6,212	\$9,783	\$10,517	\$8,563	8.4%	-18.6%
Other Group Insurance Authorized by Statute	224	\$0	\$3,805	\$7,356	\$4,589	NA	-37.6%
Other Employee Benefits	241 - 290	\$1,902	\$89,258	\$128,456	\$4,462	23.8%	-96.5%
Operational Supplies	611	\$2,098	\$3,797	\$4,424	\$3,912	16.9%	-11.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,302	\$2,640	\$3,842	\$3,506	-5.0%	-8.7%
Dues and Fees	810	\$819	\$2,491	\$1,174	\$2,932	37.6%	149.7%
Other Professional and Technical Services	319	\$0	\$2,400	\$0	\$1,230	NA	NA
Travel	580	\$3,801	\$1,001	\$2,644	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$1,135,451	\$1,145,109	\$1,202,525	\$1,148,917	0.3%	-4.5%
Overhead and Operational							
Non - Certified Salaries	120	\$1,366,540	\$1,378,965	\$1,373,342	\$1,378,482	0.2%	0.4%
Group Health Insurance	222	\$184,564	\$155,647	\$337,012	\$499,423	28.3%	48.2%
Light and Power - Other Than Heating and Cooling	625	\$239,943	\$270,714	\$467,309	\$390,367	12.9%	-16.5%
Food Purchases	614	\$328,487	\$352,410	\$302,202	\$301,820	-2.1%	-0.1%
Certified Salaries	110	\$245,918	\$239,818	\$238,549	\$231,556	-1.5%	-2.9%
Operational Supplies	611	\$186,526	\$219,742	\$277,007	\$214,872	3.6%	-22.4%
Gasoline and Lubricants	613	\$186,257	\$166,036	\$193,929	\$164,269	-3.1%	-15.3%
Insurance	520	\$188,925	\$152,089	\$148,388	\$148,176	-5.9%	-0.1%
Heating and Cooling for Buildings - Gas	622	\$219,920	\$199,665	\$158,180	\$133,919	-11.7%	-15.3%
Pre-2008 Object Code - Temporary Salaries	130	\$50,464	\$59,025	\$192,172	\$120,024	24.2%	-37.5%
Social Security Noncertified	211	\$102,395	\$103,909	\$104,076	\$105,424	0.7%	1.3%
Other Professional and Technical Services	319	\$22,574	\$17,063	\$123,596	\$99,700	45.0%	-19.3%
Vehicles	731	\$398,021	\$157,865	\$187,813	\$91,539	-30.7%	-51.3%
Public Employees Retirement Fund	214	\$58,091	\$67,951	\$82,193	\$90,634	11.8%	10.3%
Content	747	\$12,505	\$9,024	\$16,172	\$56,624	45.9%	250.1%
Workers Compensation Insurance	225	\$79,859	\$49,770	\$47,762	\$51,374	-10.4%	7.6%
Water and Sewage	411	\$36,018	\$46,656	\$35,619	\$41,273	3.5%	15.9%
Repairs and Maintenance Services	430	\$77,444	\$32,034	\$21,094	\$40,244	-15.1%	90.8%
Group Life Insurance	221	\$93,191	\$17,075	\$19,917	\$20,575	-31.5%	3.3%
Social Security Certified	212	\$18,335	\$18,162	\$26,462	\$17,520	-1.1%	-33.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$13,189	\$15,556	\$15,400	\$15,529	4.2%	0.8%
Tires and Repairs	612	\$3,072	\$5,778	\$17,000	\$15,474	49.8%	-9.0%
Board Member Compensation	115	\$13,833	\$14,000	\$14,000	\$14,000	0.3%	0.0%
Removal of Refuse and Garbage	412	\$10,367	\$11,360	\$13,599	\$12,854	5.5%	-5.5%
Overtime Salaries	140	\$16,628	\$7,579	\$10,693	\$12,659	-6.6%	18.4%
Other Employee Benefits	241 - 290	\$1,006,477	\$141,297	\$223,114	\$12,407	-66.7%	-94.4%
Equipment	730	\$108,122	-\$75,851	\$91,085	\$9,206	-46.0%	-89.9%
Postage and Postage Machine Rental	532	\$4,873	\$7,752	\$9,102	\$6,798	8.7%	-25.3%
Dues and Fees	810	\$7,136	\$6,960	\$6,260	\$6,517	-2.2%	4.1%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$6,470	NA	NA
Student Transportation Services	510	\$4,150	\$5,921	\$5,936	\$5,936	9.4%	0.0%
Travel	580	\$10,487	\$5,041	\$5,137	\$5,701	-14.1%	11.0%
Teacher Retirement Fund, After 7-1-95	216	\$5,588	\$3,149	\$2,219	\$2,449	-18.6%	10.3%
Unemployment Insurance	230	\$15,320	\$10,027	\$12,461	\$2,395	-37.1%	-80.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,797	\$2,356	\$2,481	\$2,197	5.2%	-11.4%
Advertising	540	\$2,627	\$2,825	\$3,416	\$2,107	-5.4%	-38.3%
Other Group Insurance Authorized by Statute	224	\$32,321	\$5,210	\$3,046	\$754	-60.9%	-75.2%
Construction Services	450	\$15,043	\$7,847	\$4,004	\$504	-57.2%	-87.4%
Improvements Other Than Buildings	715	\$0	\$225	\$0	\$414	NA	NA
Professional Development	748	\$0	\$1,799	\$500	\$298	NA	-40.5%
Miscellaneous Objects	876 - 899	\$0	\$2,207	\$0	\$0	NA	NA
Board of Education Services	318	\$20,112	\$5,403	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$5,387,116	\$3,900,059	\$4,792,247	\$4,332,483	-5.3%	-9.6%
Non Operational							
Redemption of Principal	831	\$1,528,175	\$1,762,300	\$1,922,540	\$1,633,395	1.7%	-15.0%
Buildings	720	\$464,108	\$338,947	\$155,506	\$1,547,696	35.1%	895.3%
Other Technology Hardware	746	\$0	\$0	\$168,539	\$228,425	NA	35.5%
Other Professional and Technical Services	319	\$180,755	\$128,852	\$190,719	\$202,489	2.9%	6.2%
Construction Services	450	\$140,520	\$71,298	\$227,627	\$189,319	7.7%	-16.8%
Interest	832	\$273,473	\$195,634	\$104,871	\$173,549	-10.7%	65.5%
Equipment	730	\$156,798	\$100,828	\$148,224	\$163,522	1.1%	10.3%
Vehicles	731	\$0	\$195,900	\$50,537	\$155,928	NA	208.5%
Certified Salaries	110	\$114,452	\$126,625	\$130,155	\$134,246	4.1%	3.1%
Non - Certified Salaries	120	\$113,564	\$98,235	\$105,422	\$98,468	-3.5%	-6.6%
Rentals	440	\$101,314	\$108,871	\$98,768	\$87,572	-3.6%	-11.3%
Improvements Other Than Buildings	715	\$515,386	\$181,635	\$63,744	\$77,336	-37.8%	21.3%
Computer Hardware	741	\$318,406	\$61,735	\$251,252	\$65,322	-32.7%	-74.0%
Social Security Certified	212	\$10,587	\$9,687	\$9,919	\$10,270	-0.8%	3.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$5,457	\$7,478	\$8,524	\$9,679	15.4%	13.5%
Social Security Noncertified	211	\$8,689	\$7,515	\$8,065	\$7,533	-3.5%	-6.6%
Bank Service Charges	871	\$0	\$0	\$4,100	\$5,100	NA	24.4%
Operational Supplies	611	\$1,668	\$5,866	\$2,767	\$2,935	15.2%	6.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$635	\$621	\$771	\$1,038	13.1%	34.7%
Other Supplies and Materials	615. 660 - 689	\$250	\$0	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund	214	\$16	\$0	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$3,458	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$0	\$250	\$0	\$0	NA	NA
Non Operational Total		\$3,937,711	\$3,402,278	\$3,652,050	\$4,793,822	5.0%	31.3%
Grand Total		\$18,382,327	\$16,128,632	\$16,998,088	\$17,302,814	-1.5%	1.8%