

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,299,845	\$1,258,316	\$1,293,771	\$1,336,586	0.70%	3.31%
Non - Certified Salaries	120	\$784,351	\$864,441	\$902,033	\$916,947	3.98%	1.65%
Group Health Insurance	222	\$140,644	\$308,163	\$385,968	\$372,863	27.60%	-3.40%
Public Employees Retirement Fund	214	\$96,037	\$113,517	\$124,543	\$132,783	8.44%	6.62%
Operational Supplies	611	\$55,503	\$111,826	\$108,620	\$119,401	21.11%	9.93%
Insurance	520	\$105,109	\$78,106	\$127,089	\$116,058	2.51%	-8.68%
Social Security Certified	212	\$95,811	\$92,204	\$94,873	\$94,423	-0.36%	-0.47%
Teacher Retirement Fund, After 7-1-95	216	\$70,291	\$72,247	\$75,829	\$79,686	3.19%	5.09%
Social Security Noncertified	211	\$56,131	\$63,379	\$64,257	\$68,208	4.99%	6.15%
Telephone	531	\$11,475	\$17,116	\$25,586	\$45,611	41.20%	78.26%
Travel	580	\$23,369	\$28,080	\$54,519	\$36,891	12.09%	-32.33%
Pupil Services	313	\$2,888	\$23,422	\$15,314	\$36,097	88.02%	135.71%
Rentals	440	\$102,199	\$83,109	\$64,640	\$21,285	-32.44%	-67.07%
Computer Hardware	741	\$0	\$0	\$1,933	\$17,079	NA	783.69%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,666	\$15,852	\$15,445	\$13,296	-2.42%	-13.91%
Other Employee Benefits	241 - 290	\$2,886	\$0	\$1,753	\$11,345	40.81%	547.12%
Content	747	\$7,277	\$11,386	\$10,050	\$7,106	-0.59%	-29.29%
Water and Sewage	411	\$0	\$0	\$0	\$4,500	NA	NA
Board of Education Services	318	\$11,889	\$4,752	\$4,999	\$3,942	-24.12%	-21.14%
Postage and Postage Machine Rental	532	\$2,232	\$3,119	\$4,506	\$3,898	14.95%	-13.51%
Other Group Insurance Authorized by Statute	224	\$1,714	\$4,866	\$4,053	\$3,808	22.09%	-6.04%
Connectivity	744	\$0	\$959	\$1,488	\$3,758	NA	152.59%
Staff Services	314	\$0	\$64,182	\$31,954	\$2,193	NA	-93.14%
Other Professional and Technical Services	319	\$17,665	\$10,302	\$28,269	\$1,810	-43.42%	-93.60%
Statistical Services	317	\$0	\$0	\$0	\$1,411	NA	NA
Dues and Fees	810	\$1,315	\$3,444	\$1,779	\$1,049	-5.48%	-41.01%
Other Technology Hardware	746	\$660	\$650	\$613	\$708	1.75%	15.39%
Bank Service Charges	871	\$0	\$0	\$0	\$189	NA	NA
Repairs and Maintenance Services	430	\$150	\$162	\$165	\$165	2.41%	0.00%
Data Processing Services	316	\$17,068	\$1,938	\$37,700	\$38	-78.35%	-99.90%
Instruction Services	311	\$3,378	\$0	\$1,100	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$0	\$32,728	\$42,488	\$0	NA	-100.00%

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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
Wireless Equipment	743	\$0	\$5,828	\$6,427	\$0	NA	-100.00%
Equipment	730	\$0	\$2,000	\$12,351	\$0	NA	-100.00%
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$1,512	\$0	NA	-100.00%

Student Instructional Support Total \$2,924,552 \$3,276,091 \$3,545,628 \$3,453,132 4.24% -2.61%

Student Academic Achievement

Certified Salaries	110	\$8,019,960	\$8,083,965	\$8,635,416	\$8,703,484	2.07%	0.79%
Non - Certified Salaries	120	\$2,096,037	\$2,496,183	\$1,479,400	\$2,096,692	0.01%	41.73%
Group Health Insurance	222	\$604,680	\$1,740,182	\$1,298,052	\$1,375,897	22.82%	6.00%
Pupil Services	313	\$669,932	\$583,317	\$921,826	\$882,773	7.14%	-4.24%
Operational Supplies	611	\$988,944	\$850,968	\$874,625	\$795,773	-5.29%	-9.02%
Teacher Retirement Fund, After 7-1-95	216	\$446,063	\$488,730	\$538,292	\$550,963	5.42%	2.35%
Social Security Certified	212	\$569,140	\$549,982	\$557,837	\$546,889	-0.99%	-1.96%
Transfer Tuition to Ed. Service Agencies Within State	564	\$238,934	\$370,927	\$424,917	\$465,586	18.15%	9.57%
Rentals	440	\$235,383	\$261,413	\$229,048	\$333,462	9.10%	45.59%
Equipment	730	\$164,245	\$110,446	\$45,303	\$244,933	10.51%	440.66%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$258,434	\$261,279	\$276,598	\$213,732	-4.64%	-22.73%
Other Employee Benefits	241 - 290	\$0	\$39,018	\$72,320	\$212,903	NA	194.39%
Public Employees Retirement Fund	214	\$116,010	\$129,209	\$145,137	\$163,031	8.88%	12.33%
Instruction Services	311	\$74,814	\$110,605	\$214,310	\$160,059	20.94%	-25.31%
Travel	580	\$152,594	\$119,463	\$115,730	\$132,942	-3.39%	14.87%
Teacher Retirement Fund, Prior to 7-1-95	215	\$185,304	\$140,233	\$141,767	\$129,373	-8.59%	-8.74%
Social Security Noncertified	211	\$168,899	\$93,522	\$102,496	\$114,641	-9.23%	11.85%
Content	747	\$87,560	\$76,920	\$80,270	\$103,494	4.27%	28.93%
Nonlicensed Employees	136	\$64,656	\$99,859	\$68,615	\$87,783	7.94%	27.93%
Textbooks	630	\$61,951	\$92,748	\$30,778	\$82,118	7.30%	166.81%
Repairs and Maintenance Services	430	\$5,320	\$5,733	\$12,750	\$81,463	97.82%	538.91%
Other Professional and Technical Services	319	\$123,913	\$58,672	\$111,246	\$64,441	-15.08%	-42.07%
Other Technology Hardware	746	\$0	\$2,479	\$288	\$26,858	NA	9217.01%
Licensed Employees	135	\$99,758	\$46,878	\$13,535	\$23,847	-30.08%	76.18%
Computer Hardware	741	\$50,652	\$237,329	\$165,725	\$20,000	-20.73%	-87.93%
Library Books	640	\$13,647	\$19,376	\$18,358	\$18,448	7.83%	0.49%
Other Group Insurance Authorized by Statute	224	\$6,677	\$14,919	\$12,235	\$13,240	18.66%	8.21%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Eastern Com Sch Dist (1805)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Staff Services	314	\$823	\$14,519	\$14,642	\$10,471	88.86%	-28.49%
Instructional Programs Improvement Services	312	\$0	\$133,165	\$52,216	\$8,505	NA	-83.71%
Professional Development	748	\$0	\$10,027	\$2,434	\$4,875	NA	100.29%
Dues and Fees	810	\$2,180	\$3,000	\$8,859	\$4,760	21.56%	-46.27%
Connectivity	744	\$13,441	\$2,235	\$15,380	\$4,233	-25.09%	-72.48%
Transfer Tuition to Private Sources	563	\$0	\$1,525	\$1,375	\$2,165	NA	57.45%
Periodicals	650	\$2,054	\$2,035	\$1,468	\$1,530	-7.09%	4.28%
Statistical Services	317	\$0	\$0	\$0	\$1,411	NA	NA
Other Purchased Services	593	\$975	\$750	\$0	\$175	-34.91%	NA
Insurance	520	\$104	\$0	\$105	\$105	0.24%	0.00%
Cleaning Services	420	\$0	\$0	\$0	\$100	NA	NA
Telephone	531	\$2,098	\$0	\$0	\$0	-100.00%	NA
Light and Power - Other Than Heating and Cooling	625	\$2,454	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Gas	622	\$61	\$0	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$675	\$46	\$30	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$1,248	\$2,336	\$82	\$0	-100.00%	-100.00%
Water and Sewage	411	\$58	\$0	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$1,069	\$0	\$0	\$0	-100.00%	NA
Bank Service Charges	871	\$12	\$0	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$44,066	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$833,352	\$451,623	\$0	\$0	-100.00%	NA
Land and Easements	710	\$0	\$17,692	\$0	\$0	NA	NA
Student Academic Achievement Total		\$16,408,178	\$17,723,309	\$16,683,465	\$17,683,152	1.89%	5.99%
Overhead and Operational							
Non - Certified Salaries	120	\$2,025,261	\$2,047,211	\$2,150,132	\$2,219,002	2.31%	3.20%
Operational Supplies	611	\$1,013,227	\$948,470	\$1,143,933	\$1,278,021	5.98%	11.72%
Certified Salaries	110	\$830,465	\$829,338	\$791,735	\$835,853	0.16%	5.57%
Group Health Insurance	222	\$1,076,953	\$452,556	\$554,797	\$572,177	-14.62%	3.13%
Vehicles	731	\$348,568	\$518,166	\$346,240	\$495,135	9.17%	43.00%
Light and Power - Other Than Heating and Cooling	625	\$431,070	\$448,200	\$437,088	\$450,625	1.12%	3.10%
Repairs and Maintenance Services	430	\$280,399	\$564,100	\$272,777	\$365,246	6.83%	33.90%
Equipment	730	\$123,686	\$209,371	\$90,756	\$289,451	23.68%	218.93%

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DeKalb Co Eastern Com Sch Dist (1805)

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	214	\$212,123	\$237,578	\$255,992	\$270,955	6.31%	5.85%
Gasoline and Lubricants	613	\$401,792	\$361,064	\$282,546	\$218,593	-14.12%	-22.63%
Insurance	520	\$263,224	\$196,543	\$166,295	\$191,869	-7.60%	15.38%
Other Employee Benefits	241 - 290	\$118,219	\$143,981	\$143,895	\$177,578	10.71%	23.41%
Social Security Noncertified	211	\$152,717	\$156,922	\$161,101	\$166,549	2.19%	3.38%
Content	747	\$179,473	\$100,890	\$90,788	\$122,068	-9.19%	34.45%
Other Professional and Technical Services	319	\$95,266	\$89,705	\$70,145	\$112,576	4.26%	60.49%
Connectivity	744	\$98,828	\$105,920	\$103,563	\$106,392	1.86%	2.73%
Staff Services	314	\$48,754	\$37,964	\$0	\$90,300	16.66%	NA
Water and Sewage	411	\$83,726	\$75,625	\$76,850	\$85,283	0.46%	10.97%
Heating and Cooling for Buildings - Gas	622	\$98,205	\$162,355	\$126,188	\$82,228	-4.34%	-34.84%
Social Security Certified	212	\$59,083	\$59,867	\$59,586	\$64,795	2.33%	8.74%
Workers Compensation Insurance	225	\$69,590	\$67,320	\$74,680	\$61,572	-3.01%	-17.55%
Travel	580	\$48,285	\$45,310	\$54,009	\$59,626	5.42%	10.40%
Other Group Insurance Authorized by Statute	224	\$65,544	\$52,515	\$51,396	\$58,589	-2.77%	14.00%
Board of Education Services	318	\$61,275	\$80,610	\$38,031	\$56,571	-1.98%	48.75%
Pre-2008 Object Code - Temporary Salaries	130	\$46,080	\$57,850	\$49,120	\$56,333	5.15%	14.68%
Telephone	531	\$42,936	\$54,293	\$30,877	\$50,538	4.16%	63.68%
Nonlicensed Employees	136	\$46,879	\$65,462	\$45,144	\$46,546	-0.18%	3.10%
Teacher Retirement Fund, After 7-1-95	216	\$45,594	\$49,040	\$49,712	\$43,706	-1.05%	-12.08%
Rentals	440	\$60,415	\$48,869	\$42,414	\$39,421	-10.12%	-7.06%
Computer Hardware	741	\$8,457	\$3,000	\$9,456	\$37,707	45.31%	298.78%
Removal of Refuse and Garbage	412	\$27,840	\$29,137	\$30,224	\$32,693	4.10%	8.17%
Group Life Insurance	221	\$22,633	\$24,411	\$24,835	\$26,480	4.00%	6.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$29,101	\$17,114	\$23,546	\$23,860	-4.84%	1.33%
Severance/Early Retirement Pay	213	\$2,473	\$2,840	\$35,182	\$21,889	72.49%	-37.78%
Instruction Services	311	\$0	\$31,713	\$23,187	\$19,500	NA	-15.90%
Tires and Repairs	612	\$31,458	\$52,264	\$6,954	\$17,644	-13.46%	153.74%
Telecommunications Equipment	745	\$14,298	\$14,280	\$14,549	\$14,280	-0.03%	-1.85%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Miscellaneous Objects	876 - 899	\$492,719	\$238,637	\$18,161	\$10,500	-61.79%	-42.19%
Dues and Fees	810	\$6,929	\$8,110	\$17,369	\$9,205	7.36%	-47.00%
Postage and Postage Machine Rental	532	\$12,581	\$10,436	\$9,036	\$7,596	-11.85%	-15.93%
Unemployment Insurance	230	\$16,604	\$19,259	\$11,016	\$5,559	-23.93%	-49.54%

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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
Statistical Services	317	\$0	\$0	\$0	\$5,021	NA	NA
Other Communication Services	533 - 539	\$10,003	\$9,833	\$5,438	\$4,490	-18.15%	-17.44%
Advertising	540	\$4,312	\$2,239	\$2,414	\$2,514	-12.62%	4.14%
Bank Service Charges	871	\$2,620	\$2,610	\$2,269	\$2,225	-4.01%	-1.94%
Data Processing Services	316	\$12,375	\$7,425	\$10,375	\$1,609	-39.95%	-84.49%
Student Transportation Services	510	\$13,763	\$62,297	(\$8,972)	\$1,178	-45.91%	113.13%
Judgments Against the School Corporation	820	\$0	\$0	\$0	\$1,000	NA	NA
Official Bond Premiums	525	\$405	\$638	\$405	\$871	21.11%	115.12%
Licensed Employees	135	\$654	\$0	\$0	\$13	-62.19%	NA
Pupil Services	313	\$2,952	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$20,040	\$8,785	\$20,000	\$0	-100.00%	-100.00%
Textbooks	630	\$3,377	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$288,002	\$12,433	\$2,108	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$0	\$2,454	\$0	\$0	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$0	\$643	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$146,890	\$0	\$0	NA	NA
Entertainment	240	\$0	\$84	\$0	\$0	NA	NA
Terminal Leave	125	\$0	\$1,134	\$0	\$0	NA	NA
Awards	875	\$0	\$0	\$900	\$0	NA	-100.00%
Overhead and Operational Total		\$9,465,235	\$8,989,763	\$8,032,243	\$8,927,432	-1.45%	11.14%

Non Operational

Redemption of Principal	831	\$2,760,000	\$3,010,000	\$3,010,000	\$2,850,000	0.81%	-5.32%
Equipment	730	\$216,622	\$320,648	\$576,331	\$429,141	18.64%	-25.54%
Interest	832	\$265,870	\$18,292	\$19,491	\$182,058	-9.03%	834.07%
Rentals	440	\$79,642	\$96,095	\$104,872	\$126,705	12.31%	20.82%
Certified Salaries	110	\$74,756	\$100,178	\$116,578	\$124,326	13.56%	6.65%
Computer Hardware	741	\$437,904	\$302,985	\$49,006	\$116,346	-28.21%	137.41%
Other Professional and Technical Services	319	\$51,184	\$59,715	\$65,626	\$72,472	9.08%	10.43%
Removal of Refuse and Garbage	412	\$0	\$0	\$0	\$30,674	NA	NA
Group Health Insurance	222	\$8,663	\$22,718	\$26,229	\$27,627	33.63%	5.33%
Non - Certified Salaries	120	\$53,691	\$21,182	\$15,140	\$15,662	-26.51%	3.45%
Teacher Retirement Fund, After 7-1-95	216	\$6,683	\$8,749	\$10,155	\$10,736	12.58%	5.72%

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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	\$5,426	\$58,362	\$6,978	\$9,717	15.68%	39.26%
Improvements Other Than Buildings	715	\$6,654	\$305,678	\$63,896	\$8,489	6.28%	-86.71%
Social Security Certified	212	\$5,643	\$7,178	\$8,038	\$8,421	10.53%	4.77%
Vehicles	731	\$71,419	\$35,084	\$48,110	\$7,850	-42.42%	-83.68%
Repairs and Maintenance Services	430	\$802,839	\$130,189	\$11,084	\$4,702	-72.34%	-57.58%
Dues and Fees	810	\$1,620	\$960	\$1,600	\$2,710	13.73%	69.38%
Public Employees Retirement Fund	214	\$867	\$1,248	\$1,891	\$2,427	29.33%	28.33%
Social Security Noncertified	211	\$3,714	\$1,566	\$1,445	\$1,599	-19.00%	10.61%
Travel	580	\$0	\$6,930	\$764	\$1,489	NA	94.84%
Teacher Retirement Fund, Prior to 7-1-95	215	\$340	\$453	\$483	\$496	9.93%	2.74%
Other Group Insurance Authorized by Statute	224	\$121	\$359	\$298	\$291	24.46%	-2.34%
Gasoline and Lubricants	613	\$0	\$0	\$0	\$112	NA	NA
Connectivity	744	\$0	\$0	\$0	\$100	NA	NA
Instruction Services	311	\$143	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$39,325	\$280,764	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$2,278	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$11,403	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$1,700	\$0	\$0	NA	NA
Construction Services	450	\$0	\$8,700	\$9,981	\$0	NA	-100.00%
Content	747	\$0	\$4,200	\$0	\$0	NA	NA
Non Operational Total		\$4,895,404	\$4,815,336	\$4,147,995	\$4,034,149	-4.72%	-2.74%
Grand Total		\$33,693,369	\$34,804,499	\$32,409,331	\$34,097,865	0.30%	5.21%