

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Ctl United Sch Dist (1835)

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	\$1,843,019	\$1,943,717	\$1,708,829	\$1,735,412	-1.49%	1.56%
Non - Certified Salaries	120	\$795,854	\$698,892	\$772,136	\$699,955	-3.16%	-9.35%
Group Health Insurance	222	\$441,090	\$499,717	\$256,182	\$294,798	-9.58%	15.07%
Social Security Certified	212	\$132,940	\$151,659	\$115,975	\$118,984	-2.73%	2.59%
Teacher Retirement Fund, Prior to 7-1-95	215	\$29,456	\$16,166	\$107,075	\$117,714	41.39%	9.94%
Public Employees Retirement Fund	214	\$99,439	\$94,548	\$96,806	\$99,132	-0.08%	2.40%
Teacher Retirement Fund, After 7-1-95	216	\$117,818	\$158,484	\$57,376	\$53,453	-17.93%	-6.84%
Social Security Noncertified	211	\$55,459	\$54,609	\$48,431	\$51,584	-1.79%	6.51%
Severance/Early Retirement Pay	213	\$24,140	\$33,603	\$20,303	\$24,899	0.78%	22.64%
Pupil Services	313	\$0	\$0	\$0	\$19,005	NA	NA
Group Life Insurance	221	\$7,401	\$7,321	\$5,104	\$4,936	-9.63%	-3.29%
Operational Supplies	611	\$0	\$0	\$0	\$4,024	NA	NA
Professional Development	748	\$0	\$0	\$0	\$155	NA	NA
Other Group Insurance Authorized by Statute	224	\$16,387	\$17,319	\$5,345	\$0	-100.00%	-100.00%

Student Instructional Support Total		\$3,563,004	\$3,676,035	\$3,193,562	\$3,224,050	-2.47%	0.95%
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Student Academic Achievement							
Certified Salaries	110	\$10,826,541	\$10,895,954	\$10,748,214	\$10,873,168	0.11%	1.16%
Group Health Insurance	222	\$5,855,405	\$4,958,196	\$1,037,785	\$2,083,479	-22.77%	100.76%
Non - Certified Salaries	120	\$1,651,337	\$1,629,181	\$1,676,854	\$2,050,236	5.56%	22.27%
Social Security Certified	212	\$824,846	\$867,403	\$731,896	\$776,025	-1.51%	6.03%
Teacher Retirement Fund, Prior to 7-1-95	215	\$158,403	\$99,077	\$543,985	\$592,396	39.06%	8.90%
Transfer Tuition to Other School Corps Within State	561	\$461,383	\$275,699	\$451,071	\$549,791	4.48%	21.89%
Other Professional and Technical Services	319	\$8,489	\$22,765	\$72,097	\$406,189	163.01%	463.39%
Textbooks	630	\$254,085	\$457,895	\$264,754	\$402,890	12.22%	52.17%
Teacher Retirement Fund, After 7-1-95	216	\$756,746	\$846,450	\$333,943	\$321,869	-19.24%	-3.62%
Operational Supplies	611	\$339,787	\$301,380	\$324,016	\$306,274	-2.56%	-5.48%
Public Employees Retirement Fund	214	\$161,954	\$169,617	\$188,475	\$218,129	7.73%	15.73%
Repairs and Maintenance Services	430	\$489,082	\$442,746	\$327,289	\$173,865	-22.78%	-46.88%
Severance/Early Retirement Pay	213	\$677,077	\$187,556	\$196,263	\$169,644	-29.25%	-13.56%
Computer Hardware	741	\$435,607	\$215,801	\$179,836	\$154,236	-22.86%	-14.24%

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Social Security Noncertified	211	\$119,766	\$131,171	\$123,784	\$153,455	6.39%	23.97%
Licensed Employees	135	\$95,148	\$121,762	\$124,825	\$131,775	8.48%	5.57%
Travel	580	\$124,655	\$134,252	\$49,056	\$104,924	-4.22%	113.89%
Nonlicensed Employees	136	\$96,348	\$121,392	\$110,238	\$102,268	1.50%	-7.23%
Content	747	\$0	\$0	\$0	\$84,298	NA	NA
Library Books	640	\$56,424	\$53,857	\$66,045	\$72,963	6.64%	10.47%
Instructional Programs Improvement Services	312	\$90,036	\$193,978	\$128,514	\$55,702	-11.31%	-56.66%
Workers Compensation Insurance	225	\$37,206	\$53,781	\$53,991	\$55,690	10.61%	3.15%
Equipment	730	\$55,693	\$72,400	\$0	\$34,670	-11.17%	NA
Instruction Services	311	\$0	\$28,179	\$29,852	\$28,946	NA	-3.03%
Group Life Insurance	221	\$19,121	\$19,965	\$17,014	\$16,778	-3.22%	-1.39%
Staff Services	314	\$61,335	\$1,885	\$22,299	\$14,217	-30.61%	-36.24%
Pupil Services	313	\$0	\$0	\$0	\$10,557	NA	NA
Dues and Fees	810	\$0	\$0	\$0	\$6,875	NA	NA
Professional Development	748	\$0	\$0	\$0	\$4,005	NA	NA
Unemployment Insurance	230	\$49,866	\$26,491	\$0	\$1,704	-57.01%	NA
Late Payments	872	\$400	\$8,616	\$4,303	\$38	-44.48%	-99.12%
Data Processing Services	316	\$20,594	\$3,036	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$7,892	\$2,998	\$2,939	\$0	-100.00%	-100.00%
Other Group Insurance Authorized by Statute	224	\$96,062	\$102,761	\$31,495	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$23,831,288	\$22,446,243	\$17,840,835	\$19,957,055	-4.34%	11.86%
Overhead and Operational							
Group Life Insurance	221	\$4,535	\$1,976,943	\$4,054,386	\$4,525,537	462.05%	11.62%
Non - Certified Salaries	120	\$3,320,980	\$3,483,028	\$3,524,343	\$3,767,532	3.20%	6.90%
Operational Supplies	611	\$1,026,722	\$936,576	\$1,046,117	\$1,013,819	-0.32%	-3.09%
Vehicles	731	\$554,522	\$475,839	\$84,060	\$822,287	10.35%	878.21%
Light and Power - Other Than Heating and Cooling	625	\$598,622	\$616,635	\$618,194	\$649,308	2.05%	5.03%
Group Health Insurance	222	\$623,732	\$754,210	\$326,283	\$549,441	-3.12%	68.39%
Public Employees Retirement Fund	214	\$389,503	\$416,897	\$457,193	\$487,126	5.75%	6.55%
Food Purchases	614	\$204,644	\$213,909	\$257,895	\$357,098	14.93%	38.47%
Gasoline and Lubricants	613	\$363,552	\$338,181	\$317,070	\$304,937	-4.30%	-3.83%
Social Security Noncertified	211	\$238,154	\$262,973	\$234,168	\$263,434	2.55%	12.50%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Ctl United Sch Dist (1835)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$248,923	\$195,567	\$251,919	\$239,944	-0.91%	-4.75%
Certified Salaries	110	\$206,915	\$278,461	\$202,590	\$209,170	0.27%	3.25%
Insurance	520	\$158,356	\$178,266	\$174,719	\$173,812	2.36%	-0.52%
Heating and Cooling for Buildings - Gas	622	\$202,984	\$400,835	\$232,388	\$151,562	-7.04%	-34.78%
Water and Sewage	411	\$97,907	\$97,092	\$99,263	\$103,240	1.33%	4.01%
Staff Services	314	\$58,100	\$35,709	\$31,065	\$72,351	5.64%	132.90%
Other Employee Benefits	241 - 290	\$33,630	\$27,783	\$91,292	\$70,955	20.52%	-22.28%
Travel	580	\$58,818	\$56,136	\$51,324	\$51,132	-3.44%	-0.37%
Other Purchased Services	593	\$46,670	\$53,281	\$19,332	\$49,649	1.56%	156.82%
Board of Education Services	318	\$37,868	\$34,115	\$30,819	\$45,764	4.85%	48.49%
Workers Compensation Insurance	225	\$28,938	\$40,446	\$44,149	\$45,654	12.07%	3.41%
Telephone	531	\$37,441	\$69,469	\$31,701	\$43,094	3.58%	35.94%
Removal of Refuse and Garbage	412	\$34,396	\$44,193	\$42,270	\$42,263	5.28%	-0.02%
Severance/Early Retirement Pay	213	\$3,000	\$104,069	\$75,500	\$29,250	76.71%	-61.26%
Dues and Fees	810	\$15,756	\$13,255	\$42,416	\$22,068	8.79%	-47.97%
Tires and Repairs	612	\$28,262	\$12,787	\$33,351	\$20,223	-8.03%	-39.36%
Other Professional and Technical Services	319	\$18,030	\$30,792	\$23,625	\$18,795	1.04%	-20.44%
Connectivity	744	\$1,156	\$4,983	\$6,723	\$17,850	98.24%	165.51%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,447	\$0	\$12,635	\$14,609	78.25%	15.63%
Social Security Certified	212	\$12,143	\$21,761	\$11,228	\$12,216	0.15%	8.80%
Data Processing Services	316	\$0	\$0	\$0	\$9,728	NA	NA
Statistical Services	317	\$0	\$0	\$0	\$9,485	NA	NA
Instructional Programs Improvement Services	312	\$950	\$50	\$0	\$6,585	62.26%	NA
Other Communication Services	533 - 539	\$3,808	\$7,071	\$12,175	\$6,039	12.22%	-50.40%
Teacher Retirement Fund, After 7-1-95	216	\$18,211	\$33,166	\$7,464	\$5,844	-24.74%	-21.71%
Advertising	540	\$2,847	\$5,355	\$7,184	\$5,066	15.50%	-29.48%
Other Purchased Property Services	490 - 499	\$731	\$913	\$193	\$3,032	42.72%	1467.21%
Other Group Insurance Authorized by Statute	224	\$1,370	\$1,448	\$2,351	\$1,820	7.37%	-22.57%
Student Transportation Services	510	\$0	\$0	\$0	\$322	NA	NA
Late Payments	872	\$95	\$95	\$574	\$258	28.42%	-54.96%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$104	NA	NA
Textbooks	630	\$0	\$0	\$20,350	\$22	NA	-99.89%
Equipment	730	\$63,082	\$54,393	\$2,482	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$202	\$159	\$233	\$0	-100.00%	-100.00%

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DeKalb Co Ctl United Sch Dist (1835)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Official Bond Premiums	525	\$641	\$1,631	\$630	\$0	-100.00%	-100.00%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$79	\$0	NA	-100.00%
Bank Service Charges	871	\$586	\$722	\$6,584	(\$2,394)	NA	-136.37%
Overhead and Operational Total		\$8,748,228	\$11,279,189	\$12,488,315	\$14,220,027	12.91%	13.87%
Non Operational							
Redemption of Principal	831	\$5,585,092	\$6,032,605	\$5,030,071	\$4,251,173	-6.60%	-15.48%
Equipment	730	\$532,196	\$274,408	\$195,097	\$530,163	-0.10%	171.74%
Rentals	440	\$630,254	\$493,205	\$422,508	\$460,866	-7.53%	9.08%
Other Professional and Technical Services	319	\$425,033	\$625,785	\$180,676	\$209,898	-16.17%	16.17%
Certified Salaries	110	\$0	\$7,153	\$0	\$196,415	NA	NA
Non - Certified Salaries	120	\$90,273	\$75,926	\$52,862	\$117,098	6.72%	121.51%
Land and Easements	710	\$26,113	\$66,004	\$0	\$93,178	37.44%	NA
Interest	832	\$65,000	\$51,203	\$106,464	\$63,025	-0.77%	-40.80%
Social Security Certified	212	\$0	\$0	\$0	\$15,153	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$11,083	NA	NA
Social Security Noncertified	211	\$0	\$0	\$0	\$8,237	NA	NA
Group Health Insurance	222	\$0	\$0	\$0	\$8,090	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$6,350	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$5,257	NA	NA
Construction Services	450	\$1,467,291	\$693,117	\$107,389	\$3,771	-77.48%	-96.49%
Operational Supplies	611	\$1,324	\$230	\$1,941	\$1,335	0.20%	-31.23%
Instruction Services	311	\$0	\$0	(\$125)	\$520	NA	516.00%
Group Life Insurance	221	\$0	\$0	\$0	\$65	NA	NA
Instructional Programs Improvement Services	312	\$640	\$508	\$0	\$0	-100.00%	NA
Meals Provided	235	\$843	(\$157)	\$157	\$0	-100.00%	-100.00%
Other Communication Services	533 - 539	\$5,682	\$764	\$0	\$0	-100.00%	NA
Non Operational Total		\$8,829,743	\$8,320,750	\$6,097,040	\$5,981,678	-9.28%	-1.89%
Grand Total		\$44,972,263	\$45,722,217	\$39,619,752	\$43,382,809	-0.90%	9.50%