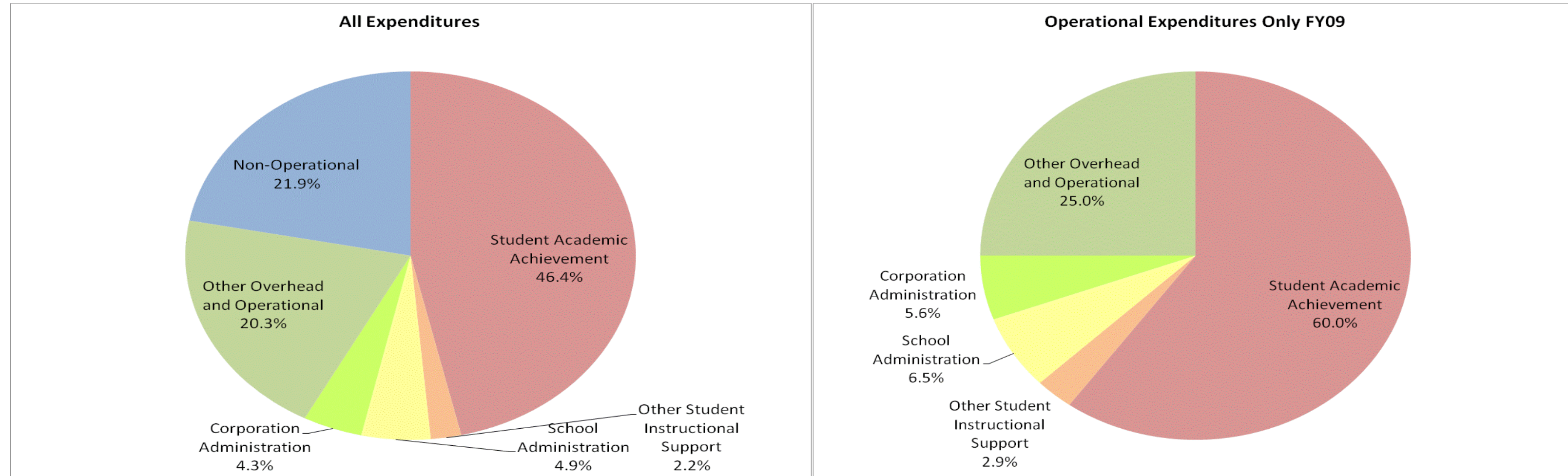


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Delphi Community School Corp (755)**

Delphi Community School Corp (755)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$6,750,429	49.6%	\$7,905,080	49.0%	\$8,145,705	48.7%	\$8,403,412	46.4%
Student Instructional Support	\$937,682	6.9%	\$1,016,940	6.3%	\$1,276,219	7.6%	\$1,292,048	7.1%
Overhead and Operational	\$2,844,744	20.9%	\$3,205,591	19.9%	\$3,813,571	22.8%	\$4,444,853	24.5%
Nonoperational	\$3,082,586	22.6%	\$4,010,395	24.9%	\$3,492,361	20.9%	\$3,976,161	21.9%
<b>Grand Total</b>	<b>\$13,615,441</b>		<b>\$16,138,006</b>		<b>\$16,727,856</b>	<b>12%</b>	<b>\$18,116,474</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	56.5%	55.3%	56.3%	53.5%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Delphi Community School Corp (755)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$226,295	\$460,535			104%
	11100 Regular Programs; Elementary	\$1,867,536	\$2,277,952	\$2,219,684	\$2,105,784	13%	-8%	-5%
	11200 Regular Programs; Middle/Junior High	\$924,800	\$931,442	\$1,270,284	\$1,198,445	30%	29%	-6%
	11300 Regular Programs; High School	\$1,138,922	\$1,263,448	\$1,520,333	\$1,666,599	46%	32%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$7,200	\$25,038	\$2,294	\$43,984	> 500%	76%	> 500%
	11420 Vocational Education; Agriculture B	\$107,589	\$134,475	\$352,153	\$424,639	295%	216%	21%
	11450 Vocational Education; Consumer and Homemaking	\$38,523	\$34,413	\$93,801	\$117,864	206%	243%	26%
	11490 Vocational Education; Industrial Education B	\$53,722	\$61,015	\$9,899	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$72,398	\$23,221	\$8,029	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$63,570	\$13,287	\$11,515	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$26,796	\$11,746			-56%
	12350 Physical Impairment; Homebound	\$0	\$420	\$0	\$0		-100%	
	12520 Culturally Different; Compensatory	\$22,563	\$35,152	\$93,665	\$129,050	472%	267%	38%
	12710 Equal Opportunity At Risk	\$1,341	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	-\$6,422	\$41,200	\$140,000	\$76,044		85%	-46%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,721	\$8,231	\$6,913	\$8,351	46%	1%	21%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$1,673	\$8,933			434%
	14300 Summer School Programs; High School	\$41,870	\$34,138	\$30,262	\$26,845	-36%	-21%	-11%
	16100 Remediation Testing	\$54,244	\$16,635	\$3,759	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$8,950	\$0	\$0	\$34,149	282%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$3,607	\$6,332			76%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$42,349	\$54,929	\$57,041	\$51,437	21%	-6%	-10%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$6,348	\$7,424	\$6,086	\$6,082	-4%	-18%	0%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$873,021	\$721,707	\$882,378		1%	22%
	17900 Payments to Other Governmental Units Within State; Other	\$881,557	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$60	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$87,038	\$36,733	\$12,506	\$20,810	-76%	-43%	66%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,747	\$15,076	\$14,764	\$12,938	371%	-14%	-12%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,882	\$0	\$81,211		> 500%	
	22220 Library/Media Services; School Library	\$187,817	\$212,358	\$240,208	\$292,939	56%	38%	22%
	22230 Library/Media Services; Audiovisual	\$3,877	\$320	\$1,077	\$203	-95%	-36%	-81%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$114,096	\$172,240	\$197,511		73%	15%
	22360 Instruction, Related Technology; Network Support	\$0	\$63,031	\$104,355	\$52,787		-16%	-49%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$9,923			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$28,404	\$190,287	\$75,693	\$475,890	> 500%	150%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$60	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$99,278	\$0	\$17,688	\$0	-100%		-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$35	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$211,735	\$270,753	\$151,071	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,953,832</b>	<b>\$6,742,978</b>	<b>\$7,595,396</b>	<b>\$8,403,412</b>	<b>41%</b>	<b>25%</b>	<b>11%</b>
<b>Student Instructional Support</b>								
	21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$1,588	\$1,107	\$1,650		4%	49%
	21220 Guidance Services; Counseling Services	\$198,828	\$206,078	\$280,089	\$293,908	48%	43%	5%
	21240 Guidance Services; Information Services	\$0	\$2,192	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$61,764	\$78,367	\$76,261	\$101,051	64%	29%	33%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,167	\$0	\$0		-100%	
	24100 Office of The Principal	\$536,579	\$545,268	\$823,016	\$895,439	67%	64%	9%
<b>Student Instructional Support Total</b>		<b>\$797,171</b>	<b>\$834,659</b>	<b>\$1,180,474</b>	<b>\$1,292,048</b>	<b>62%</b>	<b>55%</b>	<b>9%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$26,603	\$20,233	\$23,753	\$22,354	-16%	10%	-6%
	23150 Board of Education; Legal Services	\$4,559	\$5,000	\$5,000	\$5,000	10%	0%	0%
	23160 Board of Education; Promotion Expenses	\$8,819	\$1,717	\$1,809	\$3,903	-56%	127%	116%
	23190 Board of Education; Other Governing Body Services	\$10,513	\$15,528	\$18,179	\$10,071	-4%	-35%	-45%
	23210 Executive Administration; Office of The Superintendent	\$122,330	\$121,209	\$119,601	\$616,963	404%	409%	416%
	23290 Executive Administration; Other Executive Administration Services	\$4,556	\$4,685	\$4,758	\$5,474	20%	17%	15%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$5,247	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$3,025	\$1,397	\$1,233	\$720	-76%	-48%	-42%
	25160 Fiscal Services; Financial Accounting	\$1,802	\$23,481	\$26,244	\$35,872	> 500%	53%	37%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$770	\$1,263	\$0		-100%	-100%
	25192 Other Fiscal Services; Petty Cash	\$375	\$350	\$350	\$0	-100%	-100%	-100%
	25199 Other Fiscal Services; Other	\$365	\$29,745	\$0	\$115	-68%	-100%	
	25300 Printing, Publishing, and Duplicating Services	\$18,725	\$23,941	\$30,972	\$30,602	63%	28%	-1%
	25710 Personnel Services; Supervision of Personnel Services	\$88,779	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$4,565	\$11,717			157%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$34,896	\$31,518			-10%
	25910 Judgments	\$0	\$3,206	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$906,704	\$1,067,570	\$1,395,771	\$1,458,619	61%	37%	5%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Delphi Community School Corp (755)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,559	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$83,368	\$29,985	\$81,255	\$132,476	59%	342%	63%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$940	\$1,361	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$0	\$767	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,916	\$432	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$81,508	\$102,688	\$121,249	\$70,434	-14%	-31%	-42%
	27010 Student Transportation; Service Area Direction	\$174,655	\$200,757	\$214,272	\$257,271	47%	28%	20%
	27100 Student Transportation; Vehicle Operation	\$323,999	\$389,857	\$467,155	\$487,718	51%	25%	4%
	27200 Student Transportation; Monitoring Services	-\$5,681	\$12,388	\$20,045	\$35,445		186%	77%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,960	\$164,508	\$309,268	\$320,532	189%	95%	4%
	27400 Student Transportation; Purchase of School Buses	\$174,690	\$149,896	\$135,332	\$140,418	-20%	-6%	4%
	27500 Student Transportation; Insurance on Buses	\$13,324	\$37,618	\$24,008	\$27,701	108%	-26%	15%
	27700 Student Transportation; Contracted Transportation Services	\$8,925	\$11,429	\$8,805	\$6,664	-25%	-42%	-24%
	27900 Student Transportation; Other Student Transportation Services	\$15,338	\$12,994	\$19,297	\$19,719	29%	52%	2%
	27910 Student Transportation; Bus Driver Training	\$2,568	\$3,745	\$3,538	\$3,927	53%	5%	11%
	31100 Food Services Operations; Service Area Direction	\$19,098	\$23,503	\$27,216	\$30,729	61%	31%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$154,696	\$186,674	\$238,737	\$274,331	77%	47%	15%
	31400 Food Services Operations; Food Purchases	\$191,879	\$203,782	\$262,668	\$311,670	62%	53%	19%
	31900 Other Food Services	\$27,348	\$23,096	\$50,547	\$92,892	240%	302%	84%
<b>Overhead and Operational Total</b>		<b>\$2,591,492</b>	<b>\$2,873,544</b>	<b>\$3,652,550</b>	<b>\$4,444,853</b>	<b>72%</b>	<b>55%</b>	<b>22%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$649	\$1,344	\$1,561	\$1,552	139%	15%	-1%
	33400 Athletic Coaches	\$180,496	\$147,615	\$198,284	\$205,535	14%	39%	4%
	33940 Child Care Services	\$0	\$0	\$0	\$6,075			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$231,895			
	43000 Facilities Acquisition and Construction; Professional Services	\$102,520	\$162,995	\$168,084	\$111,967	9%	-31%	-33%
	45100 Building Acquisition, Construction and Improvements	\$56,535	\$1,162,139	\$36,527	\$145,452	157%	-87%	298%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,100	\$850,684	\$52,939		> 500%	-94%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,882	\$11,024	\$7,948	\$10,117	161%	-8%	27%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$36,630			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$690,492	\$424,668	\$343,781	\$580,641	-16%	37%	69%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$630,000	\$1,126,277	\$325,728		-48%	-71%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$70,000	\$80,000	\$80,000		14%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$161,530	-\$258,041	\$0		-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$60,349	\$18,535	\$62,013	\$68,086	13%	267%	10%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$116,450	\$108,752	\$107,731		-7%	-1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,854,866	\$943,354	\$472,305	\$1,417,601	-24%	50%	200%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$36,963	\$113,621	\$66,757	\$46,078	25%	-59%	-31%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$215,423	\$441,145			105%
	54100 Veterans' Memorial Fund; Principal	\$13,975	\$7,659	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$44,777	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$8,000			
	60700 Nonprogramed Charges; Scholarships	\$4,189	\$3,678	\$0	\$98,990	> 500%	> 500%	
<b>Nonoperational Total</b>		<b>\$3,049,695</b>	<b>\$3,975,712</b>	<b>\$3,480,353</b>	<b>\$3,976,161</b>	<b>30%</b>	<b>0%</b>	<b>14%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$81,685	\$59,208	\$18,202	\$0			
	26492 2007 Account Code - Social Security	\$493,644	\$539,129	\$279,187	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$6,346	\$50,680	\$15,014	\$0			
	26494 2007 Account Code - Group Insurance	\$641,576	\$955,079	\$478,571	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$6,817	\$755	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$100,200	\$27,356	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,223,252</b>	<b>\$1,711,113</b>	<b>\$819,084</b>	<b>\$0</b>			