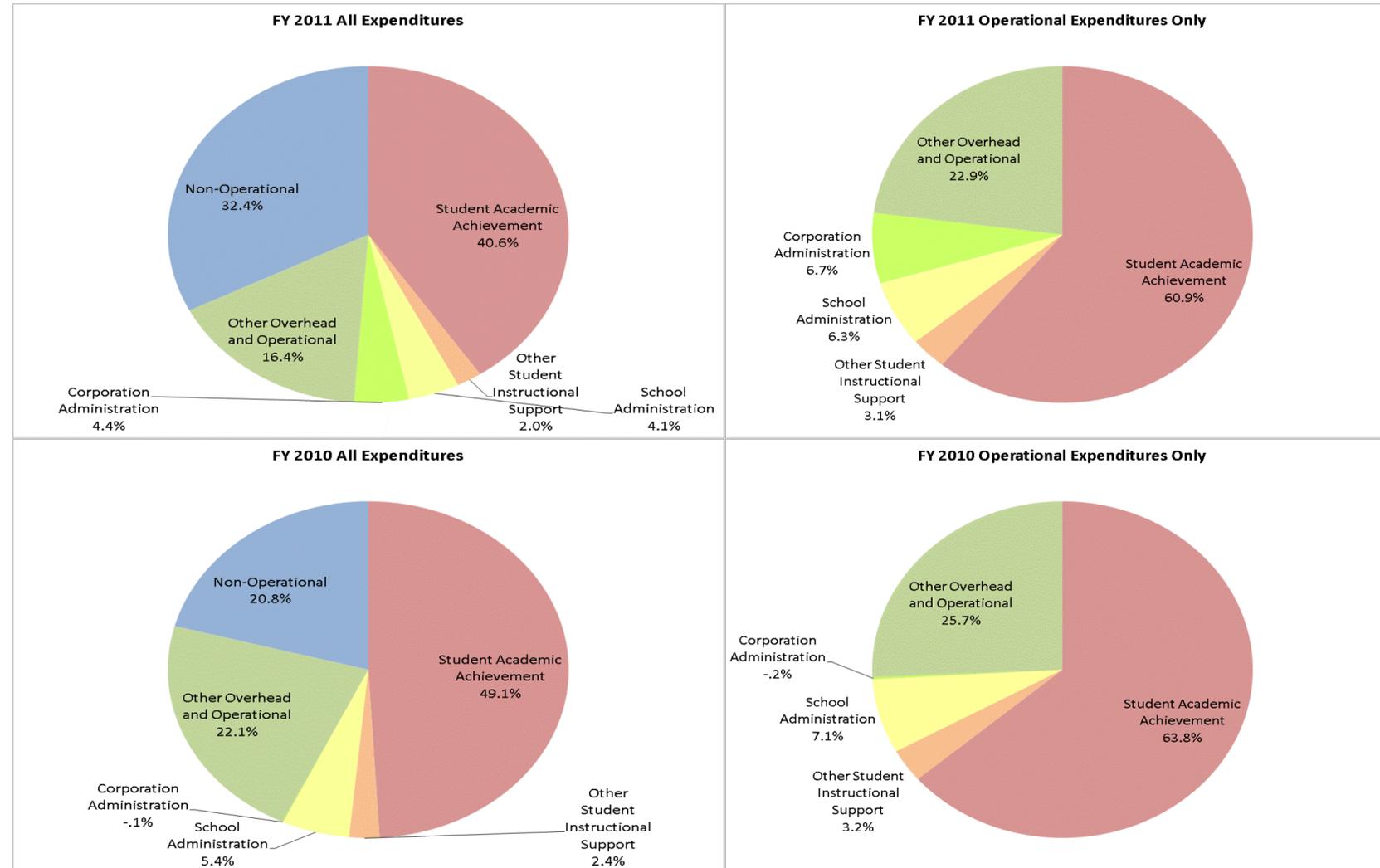


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delphi Community School Corp (755)

Delphi Community School Corp (755)

| Student Instructional Category | FY01 % of Total | | FY06 % of Total | | FY10 % of Total | | FY11 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2001 | Exp | FY 2006 | Exp | FY 2010 | Exp | FY 2011 | Exp |
| Student Academic Achievement | \$7,050,480 | 45.5% | \$7,905,080 | 49.0% | \$8,864,009 | 49.2% | \$8,871,479 | 40.6% |
| Student Instructional Support | \$964,176 | 6.2% | \$1,016,940 | 6.3% | \$1,423,024 | 7.9% | \$1,348,617 | 6.2% |
| Overhead and Operational | \$4,553,722 | 29.4% | \$3,205,591 | 19.9% | \$3,975,456 | 22.1% | \$4,557,667 | 20.8% |
| Nonoperational | \$2,914,090 | 18.8% | \$4,010,395 | 24.9% | \$3,760,477 | 20.9% | \$7,093,207 | 32.4% |
| Grand Total | \$15,482,467 | | \$16,138,006 | | \$18,022,965 | | \$21,870,970 | |

| | FY 2001 | FY 2006 | FY 2010 | FY 2011 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 51.8% | 55.3% | 57.1% | 46.7% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delphi Community School Corp (755)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | | | \$462,812 | \$486,729 | | | 5% |
| | 11100 Regular Programs; Elementary | \$2,101,308 | \$2,277,952 | \$2,503,466 | \$2,361,764 | 12% | 4% | -6% |
| | 11200 Regular Programs; Middle/Junior High | \$924,696 | \$931,442 | \$1,277,791 | \$1,173,870 | 27% | 26% | -8% |
| | 11300 Regular Programs; High School | \$1,197,305 | \$1,263,448 | \$1,834,872 | \$1,810,192 | 51% | 43% | -1% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$24,050 | \$25,038 | \$853 | \$2,293 | -90% | -91% | 169% |
| | 11420 Vocational Education; Agriculture B | \$119,773 | \$134,475 | \$525,567 | \$655,065 | 447% | 387% | 25% |
| | 11450 Vocational Education; Consumer and Homemaking | \$40,494 | \$34,413 | \$129,817 | \$150,461 | 272% | 337% | 16% |
| | 11490 Vocational Education; Industrial Education B | \$51,101 | \$61,015 | | | -100% | -100% | |
| | 11590 Other Vocational Education Programs | \$2,285 | \$23,221 | | | -100% | -100% | |
| | 12110 Gifted And Talented; Gifted and Talented | \$10,537 | \$13,287 | | | -100% | -100% | |
| | 12150 Gifted And Talented; High Ability Student Programs | | | \$57,542 | \$25,865 | | | -55% |
| | 12350 Physical Impairment; Homebound | \$504 | \$420 | | \$2,600 | 416% | > 500% | |
| | 12510 Culturally Different; Communication Disorders | | | \$0 | | | | |
| | 12520 Culturally Different; Compensatory | \$78,122 | \$35,152 | \$79,372 | \$102,055 | 31% | 190% | 29% |
| | 12810 Special Education Preschool | \$20,000 | \$41,200 | | | -100% | -100% | |
| | 12900 Other Special Programs | \$718 | | | | -100% | | |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$11,083 | \$8,231 | \$7,004 | \$11,332 | 2% | 38% | 62% |
| | 14200 Summer School Programs; Middle/Junior High School | | | \$4,853 | \$3,571 | | | -26% |
| | 14300 Summer School Programs; High School | \$76,279 | \$34,138 | \$30,211 | \$34,576 | -55% | 1% | 14% |
| | 16100 Remediation Testing | \$85,354 | \$16,635 | \$22,003 | \$17,633 | -79% | 6% | -20% |
| | 16200 Preventive Remediation | \$845 | | | | -100% | | |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | | | \$27,534 | \$31,852 | | | 16% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$33,372 | \$54,929 | \$27,060 | \$26,228 | -21% | -52% | -3% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$9,676 | \$7,424 | \$2,926 | \$6,038 | -38% | -19% | 106% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre | \$600,643 | \$873,021 | \$816,997 | \$944,774 | 57% | 8% | 16% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$47,728 | \$36,733 | \$25,100 | \$16,532 | -65% | -55% | -34% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$28,706 | \$15,076 | \$3,400 | | -100% | -100% | -100% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$6,550 | \$4,882 | \$200,986 | | -100% | -100% | -100% |
| | 22220 Library/Media Services; School Library | \$205,178 | \$212,358 | \$289,180 | \$325,756 | 59% | 53% | 13% |
| | 22230 Library/Media Services; Audiovisual | \$2,196 | \$320 | \$159 | | -100% | -100% | -100% |
| | 22290 Library/Media Services; Other Educational Media Services | \$25,917 | | | | -100% | | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$88,805 | \$114,096 | \$307,883 | \$388,561 | 338% | 241% | 26% |
| | 22360 Instruction, Related Technology; Network Support | | \$63,031 | \$56,493 | \$90,993 | | 44% | 61% |
| | 22900 Other Support Service, Instructional Staff | | | \$9,990 | \$23,120 | | | 131% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$141,247 | \$190,287 | \$160,138 | \$179,619 | 27% | -6% | 12% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$253 | | | | -100% | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$255,783 | \$270,753 | | | | | |
| Student Academic Achievement Total | | \$6,190,505 | \$6,742,978 | \$8,864,009 | \$8,871,479 | 43% | 32% | 0% |
| Student Instructional Support | | | | | | | | |
| | 21140 Attendance and Social Work Services; Pupil Accounting | \$2,000 | \$1,588 | \$1,800 | | -100% | -100% | -100% |
| | 21220 Guidance Services; Counseling Services | \$183,561 | \$206,078 | \$330,530 | \$336,420 | 83% | 63% | 2% |
| | 21240 Guidance Services; Information Services | | \$2,192 | | | | -100% | |
| | 21320 Health Services; Medical Services | | | \$224 | | | | -100% |
| | 21340 Health Services; Nurse Services | \$67,891 | \$78,367 | \$107,875 | \$108,388 | 60% | 38% | 0% |
| | 21990 Other Support Services, Students; Other Student Services | \$6,300 | \$1,167 | | | -100% | -100% | |
| | 24100 Office of The Principal | \$563,007 | \$545,268 | \$982,595 | \$903,809 | 61% | 66% | -8% |
| Student Instructional Support Total | | \$822,758 | \$834,659 | \$1,423,024 | \$1,348,617 | 64% | 62% | -5% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$24,368 | \$20,233 | \$20,405 | \$22,634 | -7% | 12% | 11% |
| | 23150 Board of Education; Legal Services | \$7,500 | \$5,000 | \$13,092 | \$5,000 | -33% | 0% | -62% |
| | 23160 Board of Education; Promotion Expenses | \$1,054 | \$1,717 | \$2,155 | \$3,204 | 204% | 87% | 49% |
| | 23190 Board of Education; Other Governing Body Services | \$16,809 | \$15,528 | \$9,194 | \$14,842 | -12% | -4% | 61% |
| | 23210 Executive Administration; Office of The Superintendent | \$102,213 | \$121,209 | -\$259,623 | \$801,467 | > 500% | > 500% | |
| | 23290 Executive Administration; Other Executive Administration Services | \$6,542 | \$4,685 | \$13,882 | \$15,046 | 130% | 221% | 8% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$1,692 | | | | -100% | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delphi Community School Corp (755)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 25150 Fiscal Services; Payroll Services | \$6,645 | \$1,397 | \$854 | \$626 | -91% | -55% | -27% |
| | 25160 Fiscal Services; Financial Accounting | \$19,073 | \$23,481 | \$45,036 | \$39,501 | 107% | 68% | -12% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$59,446 | \$770 | \$6,698 | | -100% | -100% | -100% |
| | 25192 Other Fiscal Services; Petty Cash | \$425 | \$350 | | | -100% | -100% | |
| | 25199 Other Fiscal Services; Other | \$67,552 | \$29,745 | \$1,040 | \$36 | -100% | -100% | -97% |
| | 25300 Printing, Publishing, and Duplicating Services | \$21,834 | \$23,941 | \$35,610 | \$18,193 | -17% | -24% | -49% |
| | 25740 Personnel Services; Noninstructional Personnel Training | | | \$4,763 | | | | -100% |
| | 25790 Personnel Services; Other Professional Services | | | \$75,831 | \$40,751 | | | -46% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | | | | \$195 | | | |
| | 25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel | | | \$16,633 | | | | -100% |
| | 25890 Other Technology Services | | | | \$4,938 | | | |
| | 25910 Judgments | \$1,461,829 | \$3,206 | | | -100% | -100% | |
| | 25990 Other Support Services, Central | \$20,590 | | | | -100% | | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$953,991 | \$1,067,570 | \$1,436,396 | \$1,295,821 | 36% | 21% | -10% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$1,039 | | | | -100% | | |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$76,582 | \$29,985 | \$121,790 | \$56,758 | -26% | 89% | -53% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$829 | \$1,361 | | | | | |
| | 26499 2007 Account Code - Other | \$1,059 | | | | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$2,492 | \$432 | | | -100% | -100% | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$52,729 | \$102,688 | \$73,142 | \$65,020 | 23% | -37% | -11% |
| | 27010 Student Transportation; Service Area Direction | \$170,726 | \$200,757 | \$327,978 | \$370,144 | 117% | 84% | 13% |
| | 27100 Student Transportation; Vehicle Operation | \$377,774 | \$389,857 | \$488,481 | \$473,638 | 25% | 21% | -3% |
| | 27200 Student Transportation; Monitoring Services | \$17,483 | \$12,388 | \$33,260 | \$33,660 | 93% | 172% | 1% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$157,678 | \$164,508 | \$323,683 | \$295,246 | 87% | 79% | -9% |
| | 27400 Student Transportation; Purchase of School Buses | \$225,336 | \$149,896 | \$361,185 | \$152,284 | -32% | 2% | -58% |
| | 27500 Student Transportation; Insurance on Buses | \$16,223 | \$37,618 | \$31,923 | \$18,302 | 13% | -51% | -43% |
| | 27700 Student Transportation; Contracted Transportation Services | \$9,423 | \$11,429 | \$16,732 | \$14,261 | 51% | 25% | -15% |
| | 27900 Student Transportation; Other Student Transportation Services | \$14,736 | \$12,994 | \$27,871 | \$17,246 | 17% | 33% | -38% |
| | 27910 Student Transportation; Bus Driver Training | \$2,610 | \$3,745 | \$3,182 | \$4,131 | 58% | 10% | 30% |
| | 31100 Food Services Operations; Service Area Direction | \$20,281 | \$23,503 | \$46,604 | \$54,864 | 171% | 133% | 18% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$171,685 | \$186,674 | \$265,224 | \$271,825 | 58% | 46% | 2% |
| | 31400 Food Services Operations; Food Purchases | \$185,832 | \$203,782 | \$333,217 | \$320,876 | 73% | 57% | -4% |
| | 31900 Other Food Services | \$22,379 | \$23,096 | \$99,218 | \$147,160 | > 500% | > 500% | 48% |
| Overhead and Operational Total | | \$4,298,461 | \$2,873,544 | \$3,975,456 | \$4,557,667 | 6% | 59% | 15% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$96 | | | | -100% | | |
| | 33300 Civic Services | \$794 | \$1,344 | \$2,501 | \$1,035 | 30% | -23% | -59% |
| | 33400 Athletic Coaches | \$148,057 | \$147,615 | \$231,138 | \$227,646 | 54% | 54% | -2% |
| | 33940 Child Care Services | | | \$11,319 | \$20,386 | | | 80% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$126,917 | \$162,995 | \$432,945 | \$360,457 | 184% | 121% | -17% |
| | 45100 Building Acquisition, Construction and Improvements | \$55,456 | \$1,162,139 | \$814,344 | \$3,941,658 | > 500% | 239% | 384% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$218,769 | | | | -100% | | |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | | \$1,100 | \$43,359 | \$27,540 | | > 500% | -36% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$15,750 | \$11,024 | \$4,318 | \$8,122 | -48% | -26% | 88% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$1,132 | | \$59,381 | \$44,063 | > 500% | | -26% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$83,784 | \$424,668 | \$512,690 | \$685,983 | > 500% | 62% | 34% |
| | 51100 Debt Services; Principal on Debt; Bonds | | \$630,000 | \$205,822 | \$482,650 | | -23% | 134% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | | \$70,000 | \$85,000 | \$91,275 | | 30% | 7% |
| | 52100 Debt Services; Interest on Debt; Bonds | | \$161,530 | | | | -100% | |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$77,257 | \$18,535 | \$40,800 | | -100% | -100% | -100% |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | | \$116,450 | \$104,331 | \$100,459 | | -14% | -4% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,834,508 | \$943,354 | \$928,500 | \$927,675 | -49% | -2% | 0% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$192,835 | \$113,621 | \$59,320 | \$72,849 | -62% | -36% | 23% |
| | 53400 Debt Services; Lease Rental; Other ; Principal | | | \$220,375 | | | | -100% |
| | 54100 Veterans' Memorial Fund; Principal | \$13,715 | \$7,659 | | | -100% | -100% | |
| | 54200 Common School Fund; Principal | \$42,246 | | | | -100% | | |
| | 60700 Nonprogramed Charges; Scholarships | \$76,953 | \$3,678 | \$4,335 | \$101,409 | 32% | > 500% | > 500% |
| Nonoperational Total | | \$2,888,269 | \$3,975,712 | \$3,760,477 | \$7,093,207 | 146% | 78% | 89% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delphi Community School Corp (755)**

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--------------------------------|--|--------------------|--------------------|---------|---------|------------------|-----------------|-----------------|
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$67,052 | \$59,208 | | | | | |
| | 26492 2007 Account Code - Social Security | \$529,694 | \$539,129 | | | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$39,010 | \$50,680 | | | | | |
| | 26494 2007 Account Code - Group Insurance | \$640,008 | \$955,079 | | | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$6,711 | \$6,817 | | | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | | \$100,200 | | | | | |
| Prorated By Fund Total | | \$1,282,474 | \$1,711,113 | | | | | |