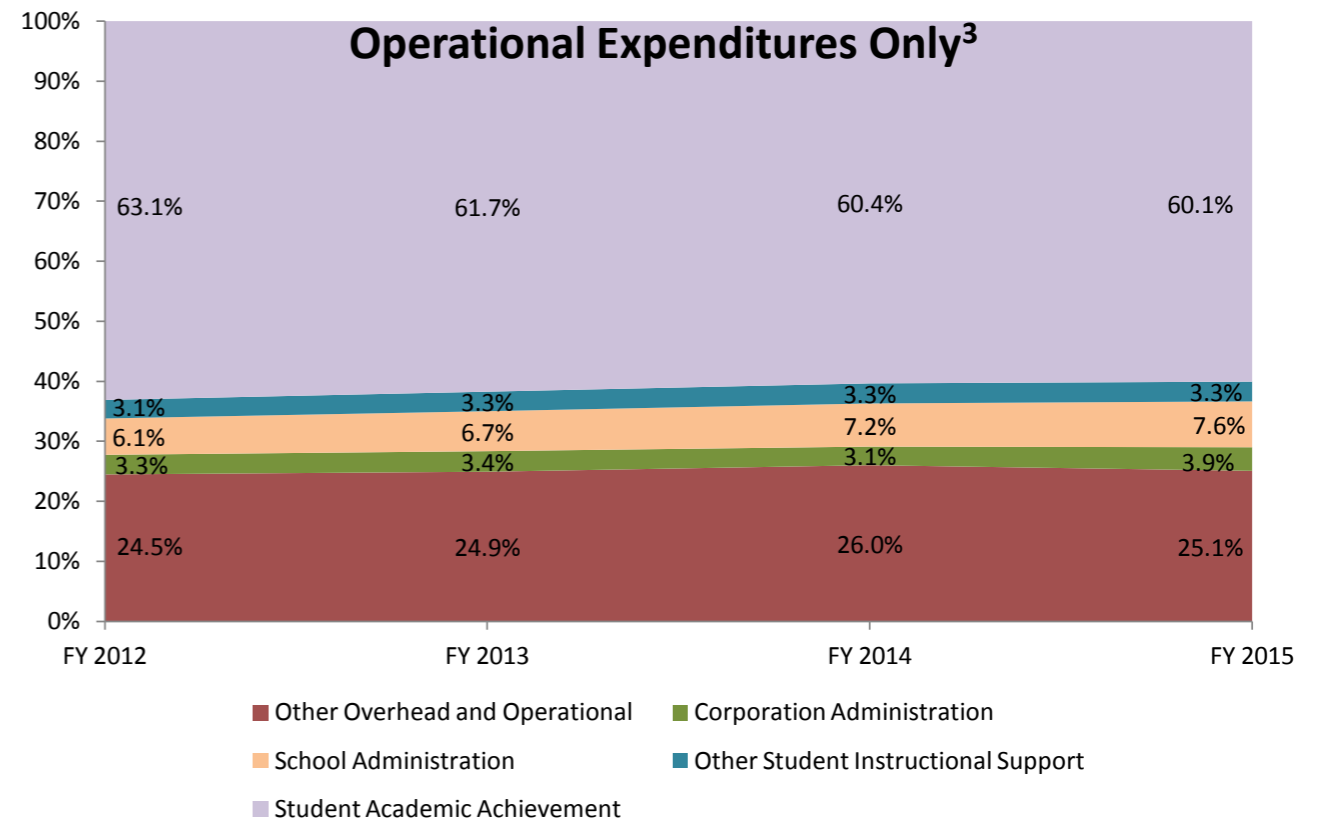
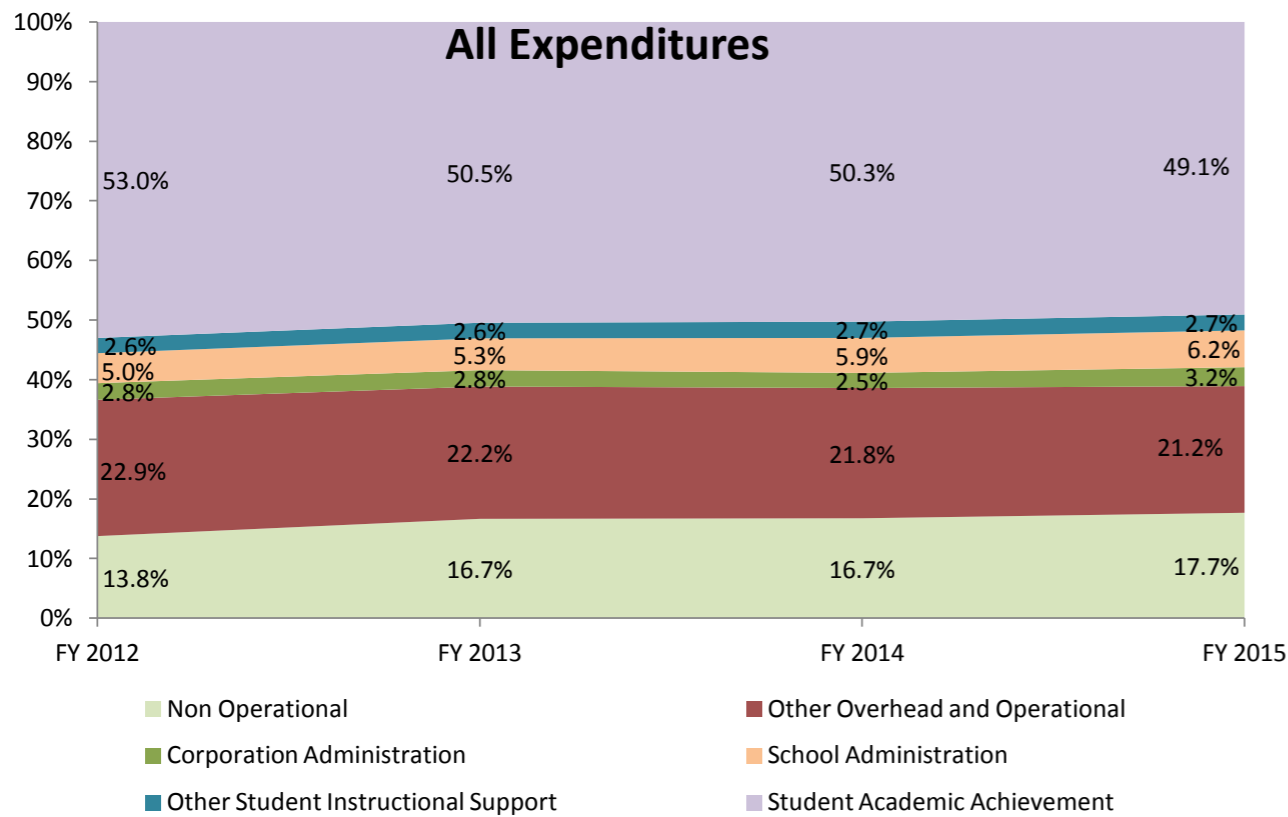


School Corporation Expenditures by Account
Biannual Financial Report Data
Delaware Community School Corp (1875)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,005,133	49.0%	\$13,710,830	52.3%	\$12,773,442	53.0%	\$12,276,252	50.5%	\$11,975,761	50.3%	\$11,997,280	49.1%
Student Instructional Support	\$1,943,984	7.9%	\$2,184,619	8.3%	\$1,827,436	7.6%	\$1,933,778	7.9%	\$2,048,629	8.6%	\$2,160,962	8.8%
Total	\$13,949,116	56.9%	\$15,895,449	60.6%	\$14,600,877	60.6%	\$14,210,030	58.4%	\$14,024,390	58.9%	\$14,158,241	57.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,096,508	24.9%	\$6,461,754	24.6%	\$6,181,377	25.6%	\$6,068,366	24.9%	\$5,807,191	24.4%	\$5,971,014	24.4%
Non Operational	\$4,454,162	18.2%	\$3,873,615	14.8%	\$3,316,836	13.8%	\$4,052,583	16.7%	\$3,990,085	16.7%	\$4,321,408	17.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,550,670	43.1%	\$10,335,370	39.4%	\$9,498,214	39.4%	\$10,120,949	41.6%	\$9,797,276	41.1%	\$10,292,421	42.1%

Grand Total	\$24,499,786	\$26,230,819	\$24,099,091	\$24,330,979	\$23,821,666	\$24,450,662
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Delaware Community School Corp (1875)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21590 Students	\$0	\$50	\$0	\$0	NA	NA	NA				
24100 School Administration	\$1,006,581	\$1,438,592	\$1,398,705	\$1,509,847	50.0%	5.0%	7.9%				
Student Instructional Support Total					\$1,579,121	\$2,184,619	\$2,048,629	\$2,160,962	36.8%	-1.1%	5.5%
Overhead and Operational											
23110 General Administration	Board of Education - Service Area Direction	\$10,000	\$12,587	\$10,316	\$13,076	30.8%	3.9%	26.8%			
23120 General Administration	Board of Education - Service Area Assistants	\$33,876	\$93,072	\$108,854	\$112,481	232.0%	20.9%	3.3%			
23150 General Administration	Board of Education - Legal Services	\$50,102	\$13,787	\$6,992	\$5,860	-88.3%	-57.5%	-16.2%			
23160 General Administration	Board of Education - Promotion Expenses	\$1,973	\$2,738	\$2,890	\$2,628	33.2%	-4.0%	-9.1%			
23190 General Administration	Board of Education - Other Governing Body Services	\$13,362	\$15,243	\$9,209	\$8,465	-36.6%	-44.5%	-8.1%			
23210 General Administration	Executive Administration - Office of The Superintendent	\$287,502	\$311,554	\$232,884	\$274,532	-4.5%	-11.9%	17.9%			
23220 General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$565	NA	NA	NA			
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$67	\$0	\$0	\$0	NA	NA	NA			
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$8,426	\$9,535	\$9,371	\$8,800	4.4%	-7.7%	-6.1%			
25110 Central Services	Fiscal Services - Office of The Business Manager	\$136,348	\$89,678	\$139,729	\$171,421	25.7%	91.2%	22.7%			
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$218	\$4,951	\$1,431	\$8,041	3582.5%	62.4%	462.0%			
25193 Central Services	Fiscal Services - Other - Printed Forms	\$7,519	\$2,694	\$436	\$1,618	-78.5%	-39.9%	270.7%			
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$923	\$0	\$428	\$568	-38.5%	NA	32.7%			
25196 Central Services	Fiscal Services - Other - Cash Change	\$2,225	\$950	\$1,375	\$1,575	-29.2%	65.8%	14.5%			
25199 Central Services	Fiscal Services - Other - Other	\$0	\$50,647	\$0	\$0	NA	NA	NA			
25400 Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$7,232	\$34,322	NA	NA	374.6%			
25750 Central Services	Personnel Services - Health Services	\$558	\$0	\$0	\$1,344	140.8%	NA	NA			
25810 Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$61,799	\$121,763	NA	NA	97.0%			
25870 Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$559	\$4,814	\$4,128	NA	638.3%	-14.3%			
25920 Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$267	\$3,893	\$4,588	\$4,758	1683.9%	22.2%	3.7%			
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,242	\$188,748	\$0	\$0	NA	NA	NA			
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,880,511	\$2,190,550	\$2,255,830	\$2,209,220	17.5%	0.9%	-2.1%			
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$5,380	\$0	\$0	\$0	NA	NA	NA			
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$449,214	\$318,876	\$96,292	\$132,807	-70.4%	-58.4%	37.9%			
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$689	\$0	\$0	\$0	NA	NA	NA			
26499 Category not Specified	Other - 2007 Account Code	\$78,443	\$0	\$0	\$0	NA	NA	NA			
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$3,104	\$330	\$5,460	\$379	-87.8%	14.8%	-93.1%			
26600 Oper. & Maint. of Plant Serv.	Security Services	\$25,462	\$34,380	\$72,589	\$91,943	261.1%	167.4%	26.7%			
26700 Oper. & Maint. of Plant Serv.	Insurance	\$152,384	\$174,482	\$161,265	\$145,152	-4.7%	-16.8%	-10.0%			
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$2,687	\$1,107	\$0	\$0	NA	NA	NA			
27010 Student Transportation	Service Area Direction	\$166,290	\$185,897	\$157,546	\$163,821	-1.5%	-11.9%	4.0%			
27100 Student Transportation	Vehicle Operation	\$471,323	\$677,637	\$615,177	\$636,327	35.0%	-6.1%	3.4%			
27200 Student Transportation	Monitoring Services	\$36,013	\$52,476	\$67,774	\$68,595	90.5%	30.7%	1.2%			
27300 Student Transportation	Vehicle Servicing and Maintenance	\$325,091	\$404,446	\$532,729	\$433,917	33.5%	7.3%	-18.5%			
27400 Student Transportation	Purchase of School Buses	\$502,379	\$446,601	\$86,740	\$176,326	-64.9%	-60.5%	103.3%			
27500 Student Transportation	Insurance on Buses	\$13,477	\$0	\$27,702	\$50,560	275.2%	NA	82.5%			
27900 Student Transportation	Other Student Transportation Services	\$28,746	\$38,174	\$32,256	\$34,959	21.6%	-8.4%	8.4%			
27910 Student Transportation	Bus Driver Training	\$2,082	\$361	\$428	\$1,403	-32.6%	288.5%	227.5%			
31100 Food Services Operations	Service Area Direction	\$0	\$28,487	\$52,666	\$53,071	NA	86.3%	0.8%			
31200 Food Services Operations	Food Preparation and Dispensing	\$395,435	\$460,092	\$433,347	\$444,755	12.5%	-3.3%	2.6%			
31400 Food Services Operations	Food Purchases	\$464,731	\$550,213	\$508,805	\$488,777	5.2%	-11.2%	-3.9%			
31900 Food Services Operations	Other Food Services	\$75,222	\$97,011	\$98,236	\$63,059	-16.2%	-35.0%	-35.8%			
Overhead and Operational Total					\$5,634,271	\$6,461,754	\$5,807,191	\$5,971,014	6.0%	-7.6%	2.8%
Non Operational											
33100 Community Service Operations	Direction of Community Services	\$0	\$408	\$0	\$0	NA	NA	NA			
33200 Category not Specified	Community Recreation	\$0	\$29,029	\$26,226	\$17,015	NA	-41.4%	-35.1%			

School Corporation Expenditures by Account
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Delaware Community School Corp (1875)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
33400	Category not Specified	Athletic Coaches	\$251,505	\$307,080	\$291,033	\$296,524	17.9%	-3.4%	1.9%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$139,984	\$188,236	NA	NA	34.5%
33990	Other Community Services	Other	\$122	\$0	\$0	\$1,341	999.3%	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$6,294	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$22,391	(\$6,333)	\$55,506	\$30,676	37.0%	NA	-44.7%
44000	Category not Specified	Educational Specifications Dev.	\$28,131	\$8,090	\$0	\$4,323	-84.6%	-46.6%	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$555,612	\$1,045,218	\$872,796	\$761,534	37.1%	-27.1%	-12.7%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$75,865	\$80,258	\$221,610	\$221,610	192.1%	176.1%	0.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$15,590	\$19,859	\$9,640	\$12,117	-22.3%	-39.0%	25.7%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$178,833	\$97,557	\$156,174	\$125,506	-29.8%	28.6%	-19.6%
46000	Category not Specified	Purchase of Moveable Equipment	\$2,932	\$45,156	\$104,886	\$119,342	3969.9%	164.3%	13.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$330,603	\$233,349	\$207,811	\$119,705	-63.8%	-48.7%	-42.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$20,344	\$9,630	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$25,000	\$180,000	\$110,000	\$235,000	840.0%	30.6%	113.6%
51500	Principal on Debt	Bond Anticipation Notes	\$160,000	\$0	\$0	\$0	NA	NA	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$28,204	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$185,069	\$244,833	\$98,968	\$189,506	2.4%	-22.6%	91.5%
52500	Interest on Debt	Bond Anticipation Notes	\$259,440	\$0	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$2,275,042	\$1,170,000	\$1,455,585	\$1,840,000	-19.1%	57.3%	26.4%
53150	Lease Rental	Buildings-Interest	\$0	\$402,688	\$145,226	\$90,587	NA	-77.5%	-37.6%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$61,275	\$61,275	NA	NA	0.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$1,118	\$919	NA	NA	-17.8%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$4,043	\$4,042	NA	NA	0.0%
60700	Category not Specified	Scholarships	\$1,800	\$500	\$0	\$2,150	19.4%	330.0%	NA
Non Operational Total			\$4,388,280	\$3,873,615	\$3,990,085	\$4,321,408	-1.5%	11.6%	8.3%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$53,203	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$9,297	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$46,191	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,636	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$647,699	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$118,738	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$190,680	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$20,037	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$3,281	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$650	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$527	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$98	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$972,055	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$189,481	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$184,784	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$35,685	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$9,216	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$1,811	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$1,506	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$298	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$230,856	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$44,885	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$38,549	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$8,128	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Delaware Community School Corp (1875)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Prorated by Fund Total	\$2,809,293	\$0	\$0	\$0	NA	NA	NA