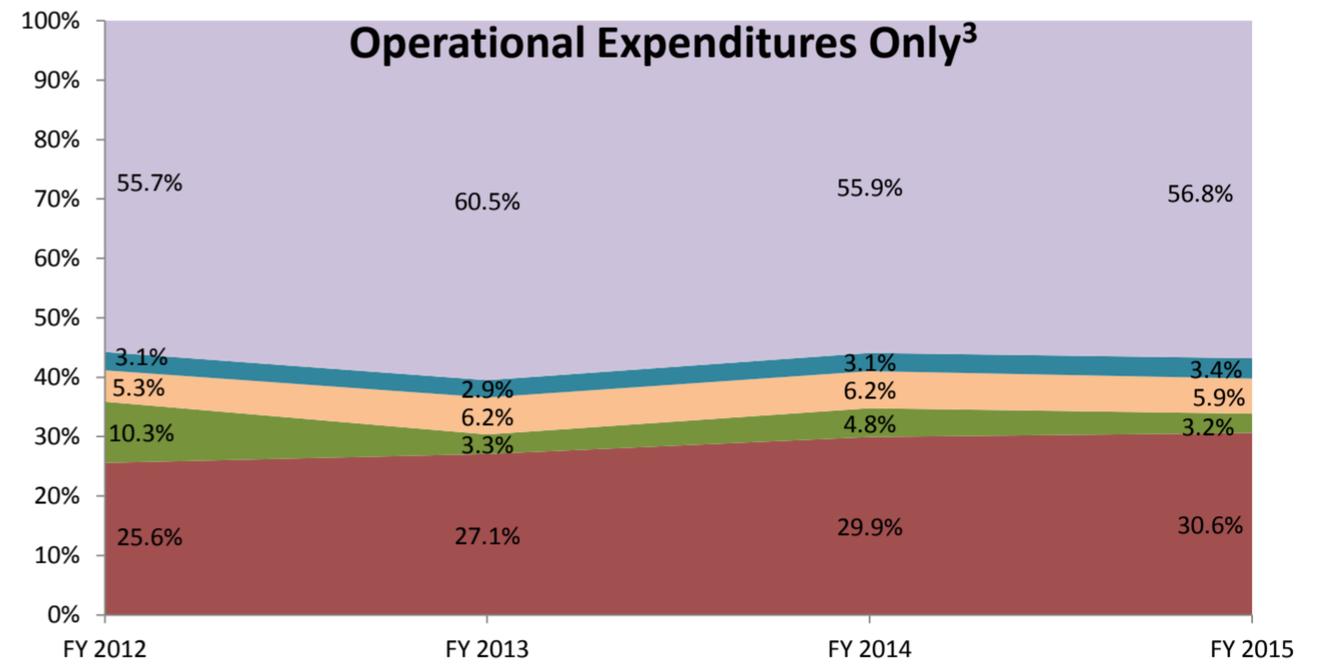
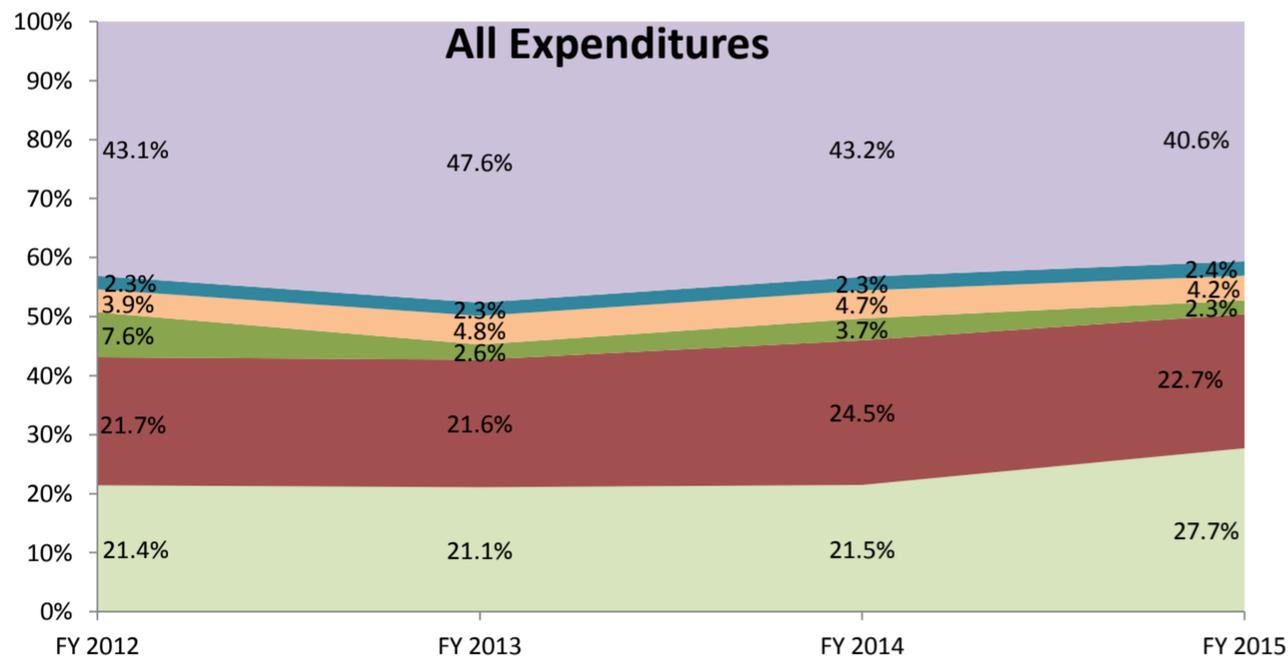


School Corporation Expenditures by Account
Biannual Financial Report Data
Delphi Community School Corp (755)

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	\$7,905,080	49.0%	\$8,403,412	46.4%	\$7,922,050	43.1%	\$7,681,186	47.6%	\$7,351,266	43.2%	\$7,027,592	40.6%
Student Instructional Support	\$1,016,940	6.3%	\$1,292,048	7.1%	\$1,135,451	6.2%	\$1,145,109	7.1%	\$1,202,525	7.1%	\$1,148,917	6.6%
Total	\$8,922,021	55.3%	\$9,695,460	53.5%	\$9,057,500	49.3%	\$8,826,296	54.7%	\$8,553,791	50.3%	\$8,176,509	47.3%

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	\$3,205,591	19.9%	\$4,444,853	24.5%	\$5,387,116	29.3%	\$3,900,059	24.2%	\$4,792,247	28.2%	\$4,332,483	25.0%
Non Operational	\$4,010,395	24.9%	\$3,976,161	21.9%	\$3,937,711	21.4%	\$3,402,278	21.1%	\$3,652,050	21.5%	\$4,793,822	27.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,215,986	44.7%	\$8,421,015	46.5%	\$9,324,827	50.7%	\$7,302,337	45.3%	\$8,444,297	49.7%	\$9,126,304	52.7%

Grand Total	\$16,138,006	\$18,116,474	\$18,382,327	\$16,128,632	\$16,998,088	\$17,302,814
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■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support

■ Other Overhead and Operational
■ School Administration
■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

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
Delphi Community School Corp (755)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$460,535	\$403,340	\$450,925	NA	-2.1%	11.8%				
11100 Regular Programs Elementary	\$2,277,952	\$2,105,784	\$1,788,143	\$1,955,732	-14.1%	-7.1%	9.4%				
11200 Regular Programs Middle/Junior High	\$931,442	\$1,198,445	\$1,004,703	\$1,099,562	18.0%	-8.3%	9.4%				
11300 Regular Programs High School	\$1,263,448	\$1,666,599	\$1,669,262	\$1,865,886	47.7%	12.0%	11.8%				
11350 Regular Programs High School - Academic Honors Diploma	\$25,038	\$43,984	\$38,108	\$1,697	-93.2%	-96.1%	-95.5%				
11420 Regular Programs Vocational Education - Agriculture B	\$134,475	\$424,639	\$382,935	\$365,056	171.5%	-14.0%	-4.7%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$34,413	\$117,864	\$77,236	\$88,670	157.7%	-24.8%	14.8%				
11490 Regular Programs Vocational Education - Industrial Education B	\$61,015	\$0	\$0	\$0	NA	NA	NA				
11510 Regular Programs Vocational Education - Cooperative Education	\$0	\$0	\$0	\$87,926	NA	NA	NA				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$23,221	\$0	\$0	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$13,287	\$0	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$11,746	\$33,574	\$28,438	NA	142.1%	-15.3%				
12350 Special Programs Physical Impairment - Homebound	\$420	\$0	\$1,731	\$309	-26.4%	NA	-82.1%				
12520 Special Programs Culturally Different - Compensatory	\$35,152	\$129,050	\$63,554	\$84,682	140.9%	-34.4%	33.2%				
12810 Special Programs Special Education Preschool	\$41,200	\$76,044	\$0	\$0	NA	NA	NA				
13100 Adult/Cont. Ed. Programs Instruction	\$8,231	\$8,351	\$54,232	(\$1,730)	-121.0%	-120.7%	-103.2%				
14100 Summer School Programs Elementary	\$0	\$0	\$0	\$1,851	NA	NA	NA				
14200 Summer School Programs Middle/Junior High School	\$0	\$8,933	\$24,852	\$29,200	NA	226.9%	17.5%				
14300 Summer School Programs High School	\$34,138	\$26,845	\$45,959	\$45,804	34.2%	70.6%	-0.3%				
16100 Remediation Remediation Testing	\$16,635	\$0	\$140,746	\$169,275	917.6%	NA	20.3%				
16200 Remediation Preventive Remediation	\$0	\$34,149	\$0	\$0	NA	NA	NA				
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$6,332	\$55,026	\$49,345	NA	679.3%	-10.3%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$54,929	\$51,437	\$0	\$0	NA	NA	NA				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$7,424	\$6,082	\$2,743	\$5,253	-29.2%	-13.6%	91.5%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$873,021	\$882,378	\$835,916	\$87,926	-89.9%	-90.0%	-89.5%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$54,255	\$53,850	NA	NA	-0.7%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$36,733	\$20,810	\$1,000	\$340	-99.1%	-98.4%	-66.0%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$15,076	\$12,938	\$0	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$4,882	\$81,211	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$212,358	\$292,939	\$120,714	\$137,713	-35.2%	-53.0%	14.1%				
22230 Instruction Library/Media Services - Audiovisual	\$320	\$203	\$0	\$0	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$114,096	\$197,511	\$217,865	\$241,566	111.7%	22.3%	10.9%				
22360 Instruction Instruc. Related Tech. - Network Support	\$63,031	\$52,787	\$84,855	\$83,199	32.0%	57.6%	-2.0%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$9,923	\$48,107	\$32,927	NA	231.8%	-31.6%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$190,287	\$475,890	\$200,752	\$62,190	-67.3%	-86.9%	-69.0%				
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$0	\$1,656	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$270,753	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$6,742,978	\$8,403,412	\$7,351,266	\$7,027,592	4.2%	-16.4%	-4.4%
Student Instructional Support											
21140 Students Attend. & Social Work Serv. - Pupil Accounting	\$1,588	\$1,650	\$0	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$206,078	\$293,908	\$313,790	\$335,479	62.8%	14.1%	6.9%				
21240 Students Guidance Services - Information Services	\$2,192	\$0	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$78,367	\$101,051	\$81,128	\$84,452	7.8%	-16.4%	4.1%				
21390 Students Health Services - Other Health Services	\$0	\$0	\$0	\$1,230	NA	NA	NA				
21990 Students Other Support Services Students - Other Student Services	\$1,167	\$0	\$496	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$545,268	\$895,439	\$807,112	\$727,756	33.5%	-18.7%	-9.8%				
Student Instructional Support Total					\$834,659	\$1,292,048	\$1,202,525	\$1,148,917	37.7%	-11.1%	-4.5%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$20,233	\$22,354	\$17,087	\$18,592	-8.1%	-16.8%	8.8%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Delphi Community School Corp (755)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23150	General Administration	Board of Education - Legal Services	\$5,000	\$5,000	\$97,970	\$28,318	466.4%	466.4%	-71.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,717	\$3,903	\$25,626	\$11,213	553.2%	187.2%	-56.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$15,528	\$10,071	\$9,102	\$6,798	-56.2%	-32.5%	-25.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$121,209	\$616,963	\$205,618	\$222,444	83.5%	-63.9%	8.2%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$500	\$711	NA	NA	42.3%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$4,685	\$5,474	\$3,416	\$4,464	-4.7%	-18.5%	30.7%
25150	Central Services	Fiscal Services - Payroll Services	\$1,397	\$720	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$23,481	\$35,872	\$53,598	\$53,196	126.5%	48.3%	-0.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$770	\$0	\$0	\$0	NA	NA	NA
25192	Central Services	Fiscal Services - Other - Petty Cash	\$350	\$0	\$0	\$0	NA	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$29,745	\$115	\$0	\$0	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$23,941	\$30,602	\$37,204	\$5,416	-77.4%	-82.3%	-85.4%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$11,717	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$31,518	\$172,879	\$47,973	NA	52.2%	-72.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$491	NA	NA	NA
25890	Central Services	Other Technology Services	\$0	\$0	\$4,004	\$504	NA	NA	-87.4%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$3,206	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,067,570	\$1,458,619	\$1,421,334	\$1,343,446	25.8%	-7.9%	-5.5%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$29,985	\$132,476	\$18,744	\$78,695	162.4%	-40.6%	319.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,361	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$432	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$60,170	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$102,688	\$70,434	\$435,507	\$273,713	166.5%	288.6%	-37.2%
27010	Student Transportation	Service Area Direction	\$200,757	\$257,271	\$397,003	\$458,475	128.4%	78.2%	15.5%
27100	Student Transportation	Vehicle Operation	\$389,857	\$487,718	\$519,840	\$557,285	42.9%	14.3%	7.2%
27200	Student Transportation	Monitoring Services	\$12,388	\$35,445	\$16,294	\$16,754	35.2%	-52.7%	2.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$164,508	\$320,532	\$328,760	\$288,562	75.4%	-10.0%	-12.2%
27400	Student Transportation	Purchase of School Buses	\$149,896	\$140,418	\$187,813	\$91,539	-38.9%	-34.8%	-51.3%
27500	Student Transportation	Insurance on Buses	\$37,618	\$27,701	\$43,196	\$41,481	10.3%	49.7%	-4.0%
27700	Student Transportation	Contracted Transportation Services	\$11,429	\$6,664	\$5,936	\$5,936	-48.1%	-10.9%	0.0%
27900	Student Transportation	Other Student Transportation Services	\$12,994	\$19,719	\$20,274	\$16,626	28.0%	-15.7%	-18.0%
27910	Student Transportation	Bus Driver Training	\$3,745	\$3,927	\$2,432	\$3,081	-17.7%	-21.5%	26.7%
31100	Food Services Operations	Service Area Direction	\$23,503	\$30,729	\$59,887	\$61,095	160.0%	98.8%	2.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$186,674	\$274,331	\$292,606	\$301,871	61.7%	10.0%	3.2%
31400	Food Services Operations	Food Purchases	\$203,782	\$311,670	\$302,202	\$301,820	48.1%	-3.2%	-0.1%
31900	Food Services Operations	Other Food Services	\$23,096	\$92,892	\$113,416	\$31,812	37.7%	-65.8%	-72.0%
Overhead and Operational Total			\$2,873,544	\$4,444,853	\$4,792,247	\$4,332,483	50.8%	-2.5%	-9.6%
Non Operational									
33300	Category not Specified	Civic Services	\$1,344	\$1,552	\$982	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$147,615	\$205,535	\$262,356	\$261,234	77.0%	27.1%	-0.4%
33940	Other Community Services	Child Care Services	\$0	\$6,075	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$231,895	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$162,995	\$111,967	\$199,789	\$228,843	40.4%	104.4%	14.5%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,162,139	\$145,452	\$548,324	\$2,128,896	83.2%	1363.6%	288.3%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$1,100	\$52,939	\$108,558	\$43,455	3850.5%	-17.9%	-60.0%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$11,024	\$10,117	\$6,737	\$5,398	-51.0%	-46.6%	-19.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$36,630	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$424,668	\$580,641	\$399,476	\$228,843	-46.1%	-60.6%	-42.7%
51100	Principal on Debt	Bonds	\$630,000	\$325,728	\$896,777	\$1,619,006	157.0%	397.0%	80.5%
51600	Principal on Debt	Other DLGF Approved Debt	\$70,000	\$80,000	\$100,000	\$110,000	57.1%	37.5%	10.0%
52100	Interest on Debt	Bonds	\$161,530	\$0	\$0	\$0	NA	NA	NA
52200	Interest on Debt	Temporary Loans	\$18,535	\$68,086	\$0	\$0	NA	NA	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$116,450	\$107,731	\$81,134	\$77,937	-33.1%	-27.7%	-3.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Delphi Community School Corp (755)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53100 Lease Rental Buildings-Principal	\$943,354	\$1,417,601	\$949,500	\$0	NA	NA	NA
53200 Lease Rental Equipment-Principal	\$113,621	\$46,078	\$92,032	\$82,174	-27.7%	78.3%	-10.7%
53400 Lease Rental Other-Principal	\$0	\$441,145	\$0	\$0	NA	NA	NA
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$7,659	\$0	\$0	\$0	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$0	\$8,000	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$4,100	\$5,100	NA	NA	24.4%
60700 Category not Specified Scholarships	\$3,678	\$98,990	\$2,285	\$2,935	-20.2%	-97.0%	28.4%
Non Operational Total	\$3,975,712	\$3,976,161	\$3,652,050	\$4,793,822	20.6%	20.6%	31.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$35,843	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,130	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$17,277	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$958	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$365,178	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$59,593	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$103,394	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$10,963	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$31,127	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,441	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$12,760	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,352	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$636,210	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$105,020	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$193,389	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$20,461	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$5,109	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$913	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$672	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$123	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$88,636	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$6,185	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$4,554	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$826	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,711,113	\$0	\$0	\$0	NA	NA	NA