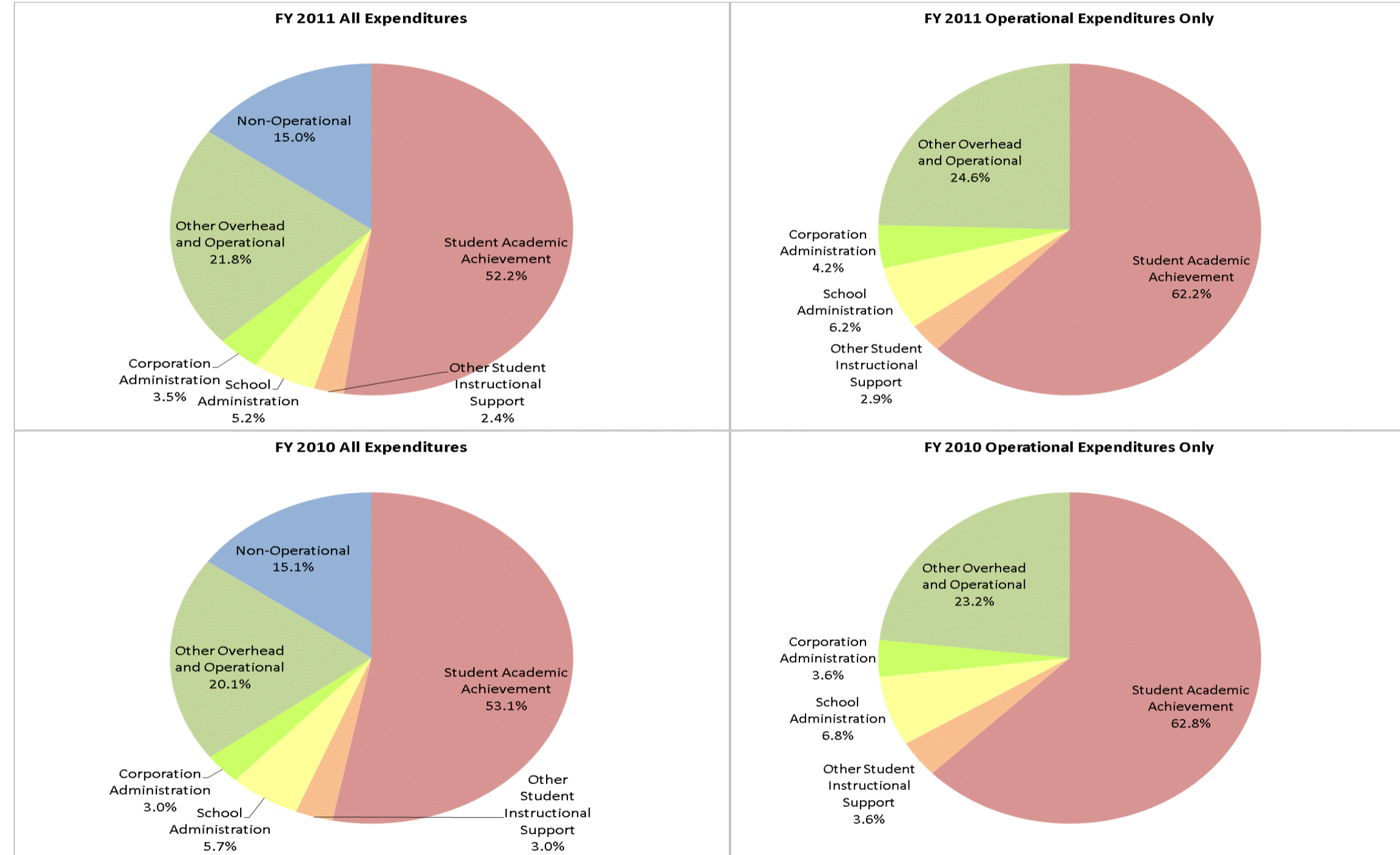


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delaware Community School Corp (1875)

Delaware Community School Corp (1875)

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	\$10,188,665	52.2%	\$12,005,133	49.0%	\$13,991,058	53.1%	\$12,194,946	52.2%
Student Instructional Support	\$1,670,011	8.6%	\$1,943,984	7.9%	\$2,289,651	8.7%	\$1,767,572	7.6%
Overhead and Operational	\$4,216,783	21.6%	\$6,096,508	24.9%	\$6,076,417	23.1%	\$5,896,183	25.2%
Nonoperational	\$3,453,897	17.7%	\$4,454,162	18.2%	\$3,979,900	15.1%	\$3,497,207	15.0%
Grand Total	\$19,529,357		\$24,499,786		\$26,337,026		\$23,355,908	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	60.7%	56.9%	61.8%	59.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delaware Community School Corp (1875)

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		\$249,132	\$582,795	\$511,568		105%	-12%
	11100 Regular Programs; Elementary	\$3,043,845	\$3,283,644	\$4,847,040	\$4,195,249	38%	28%	-13%
	11200 Regular Programs; Middle/Junior High	\$1,640,358	\$1,858,033	\$2,235,394	\$2,228,313	36%	20%	0%
	11300 Regular Programs; High School	\$2,051,026	\$2,024,135	\$3,162,517	\$2,884,938	41%	43%	-9%
	11420 Vocational Education; Agriculture B	\$91,442	\$113,245	\$171,290	\$145,755	59%	29%	-15%
	11430 Vocational Education; Distributive Education	\$726	\$19,796			-100%	-100%	
	11450 Vocational Education; Consumer and Homemaking	\$15,687	\$70,023	\$108,962	\$110,277	> 500%	57%	1%
	11470 Vocational Education; Business Education	\$2,870	\$81,001	\$131,208	\$135,963	> 500%	68%	4%
	11480 Vocational Education; Industrial Education A	\$1,245				-100%		
	11590 Other Vocational Education Programs	\$5,000				-100%		
	11630 Regular Programs; Alternative Education Programs; High School		\$31,594	\$129,673	\$117,957		273%	-9%
	11910 Other Regular Programs; Competency Testing		\$7,305	\$1,804	\$2,361		-68%	31%
	12110 Gifted And Talented; Gifted and Talented	\$86,138	\$82,858			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$39,361	\$36,336			-8%
	12210 Mental Disabilities; Mild Mental Disabilities	\$85,506	\$135,341	\$199,970	\$226,801	165%	68%	13%
	12340 Physical Impairment; Hearing Impairment		\$452	\$83			-100%	-100%
	12350 Physical Impairment; Homebound	\$2,235	\$4,911	\$3,355	\$8,157	265%	66%	143%
	12510 Culturally Different; Communication Disorders	\$116,611	\$146,171	\$196,748	\$192,469	65%	32%	-2%
	12520 Culturally Different; Compensatory	\$31	\$420			-100%	-100%	
	12610 Learning Disability	\$373,796	\$359,380	\$593,901	\$594,660	59%	65%	0%
	12900 Other Special Programs		\$17,814	\$27,196	-\$6,527		-137%	-124%
	14100 Summer School Programs; Elementary			\$6,640				-100%
	14300 Summer School Programs; High School	\$15,293	\$10,197	\$34,672	\$22,092	44%	117%	-36%
	15100 Enrichment Programs; Non-Credit		\$13,043	\$6,521	\$2,508		-81%	-62%
	16100 Remediation Testing	\$34,481	\$7,557			-100%	-100%	
	16200 Preventive Remediation	\$60,375	\$97,873	\$30,408	\$15,406	-74%	-84%	-49%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$115,547	\$103,837	\$199,061		-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$307,687	\$420,942	\$625,497	\$405,007	32%	-4%	-35%
	22110 Improvement of Instruction; Service Area Direction		\$20,730				-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$12,050	\$10,107			-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$14,645	\$11,846	\$10,805	\$3,339	-77%	-72%	-69%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$34,291	\$3,197	\$500	\$1,700	-95%	-47%	240%
	22210 Library/Media Services; Service Area Direction		\$9,734	\$11,346	\$13,262		36%	17%
	22220 Library/Media Services; School Library	\$181,015	\$236,212	\$249,248	\$161,337	-11%	-32%	-35%
	22230 Library/Media Services; Audiovisual	\$4,667	\$3,222	\$2,580	\$1,006	-78%	-69%	-61%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$4,746	\$90,292	\$89,377	\$57,146	> 500%	-37%	-36%
	22290 Library/Media Services; Other Educational Media Services	\$8,142	\$6,773	\$1,284		-100%	-100%	-100%
	22320 Instruction, Related Technology; Student Learning Centers			\$30,138	\$14,382			-52%
	22360 Instruction, Related Technology; Network Support		\$10,377	\$12,016	\$19,119		84%	59%
	22370 Instruction, Related Technology; Hardware Maintenance and Support				\$7,080			
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel				\$500			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$123,849				-100%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$96,056				-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$299,802	\$238,530	\$83,215		-72%	-65%
	25570 Textbooks for Rent or Resale; Materials and Supplies		\$985	\$11,138	\$3,573		263%	-68%
	26497 2007 Account Code - Teachers Retirement Fund	\$161,237	\$246,841					
Student Academic Achievement Total		\$8,690,596	\$10,088,821	\$13,991,058	\$12,194,946	40%	21%	-13%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$322,792	\$335,222	\$462,953	\$348,968	8%	4%	-25%
	21230 Guidance Services; Appraisal Services	\$59,510	\$74,969	\$120,336	\$27,850	-53%	-63%	-77%
	21250 Guidance Services; Records Maintenance	\$1,223				-100%		
	21290 Guidance Services; Other Guidance Services	\$12,058				-100%		
	21320 Health Services; Medical Services				\$4,500			
	21340 Health Services; Nurse Services	\$106,856	\$146,486	\$208,074	\$179,446	68%	23%	-14%
	21390 Health Services; Other Health Services	\$672	\$15,863			-100%	-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$2,870				-100%		
	24100 Office of The Principal	\$889,720	\$1,006,581	\$1,469,160	\$1,169,454	31%	16%	-20%
	24900 Other Support Services, School Administration			\$29,128	\$37,354			28%
Student Instructional Support Total		\$1,395,702	\$1,579,121	\$2,289,651	\$1,767,572	27%	12%	-23%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$12,344	\$12,142	21%	21%	-2%
	23120 Board of Education; Service Area Assistants	\$39,944	\$33,876	\$119,997	\$120,626	202%	256%	1%
	23150 Board of Education; Legal Services	\$21,173	\$50,102	\$22,471	\$48,536	129%	-3%	116%
	23160 Board of Education; Promotion Expenses	\$499	\$1,973	\$3,281	\$1,608	222%	-19%	-51%
	23190 Board of Education; Other Governing Body Services	\$7,666	\$13,362	\$9,626	\$9,068	18%	-32%	-6%
	23210 Executive Administration; Office of The Superintendent	\$180,729	\$287,502	\$286,465	\$213,869	18%	-26%	-25%
	23230 Executive Administration; Staff Relations and Negotiations		\$67	\$158			-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$1,764	\$8,426	\$6,710	\$131,309	> 500%	> 500%	> 500%
	25110 Fiscal Services; Office of The Business Manager	\$66,428	\$136,348	\$129,323	\$127,986	93%	-6%	-1%
	25191 Other Fiscal Services; Refund of Revenue	\$1,113	\$218	\$2,028	\$15,672	> 500%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$6,761	\$7,519	\$1,614	\$1,850	-73%	-75%	15%
	25195 Other Fiscal Services; Bank Account Service Charge		\$923				-100%	
	25196 Other Fiscal Services; Cash Change	\$500	\$2,225	\$1,100	\$1,025	105%	-54%	-7%
	25199 Other Fiscal Services; Other			\$1,250	\$1,377			10%
	25300 Printing, Publishing, and Duplicating Services	\$632				-100%		
	25750 Personnel Services; Health Services		\$558				-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$42,568	\$111,401			162%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$745	\$1,076			44%
	25920 Ditch Assessments	\$199	\$267	\$7,787	\$4,756	> 500%	> 500%	-39%
	25990 Other Support Services, Central		\$2,242	\$141,302	\$12,628		463%	-91%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,507,594	\$1,880,511	\$2,318,522	\$2,127,937	41%	13%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds		\$5,380				-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$246,922	\$449,214	\$200,590	\$178,549	-28%	-60%	-11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$537	\$689					
	26499 2007 Account Code - Other		\$78,443					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$272	\$3,104	\$39	\$9,437	> 500%	204%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$27,851	\$25,462	\$36,124	\$31,498	13%	24%	-13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$106,689	\$152,384	\$175,115	\$153,193	44%	1%	-13%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant		\$2,687	\$437			-100%	-100%
	27010 Student Transportation; Service Area Direction	\$152,809	\$166,290	\$172,903	\$170,052	11%	2%	-2%
	27100 Student Transportation; Vehicle Operation	\$396,591	\$471,323	\$704,090	\$615,409	55%	31%	-13%
	27200 Student Transportation; Monitoring Services	\$13,466	\$36,013	\$58,328	\$52,945	293%	47%	-9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$210,795	\$325,091	\$421,073	\$427,401	103%	31%	2%
	27400 Student Transportation; Purchase of School Buses	\$105,886	\$502,379	\$157,785	\$275,900	161%	-45%	75%
	27500 Student Transportation; Insurance on Buses	\$28,872	\$13,477		\$3,671	-87%	-73%	
	27700 Student Transportation; Contracted Transportation Services	\$67				-100%		
	27900 Student Transportation; Other Student Transportation Services	\$22,654	\$28,746	\$31,655	\$29,340	30%	2%	-7%
	27910 Student Transportation; Bus Driver Training	\$1,333	\$2,082	\$1,219	\$478	-64%	-77%	-61%
	31100 Food Services Operations; Service Area Direction			\$22,119	\$24,507			11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$334,585	\$395,435	\$464,940	\$440,417	32%	11%	-5%
	31400 Food Services Operations; Food Purchases	\$297,151	\$464,731	\$464,693	\$483,552	63%	4%	4%
	31900 Other Food Services	\$41,033	\$75,222	\$58,019	\$56,967	39%	-24%	-2%
Overhead and Operational Total		\$3,832,513	\$5,634,271	\$6,076,417	\$5,896,183	54%	5%	-3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services			\$605	\$725			20%
	33200 Community Recreation			\$22,606	\$15,645			-31%
	33400 Athletic Coaches	\$177,335	\$251,505	\$306,188	\$270,237	52%	7%	-12%
	33930 Latch Key Kid Program				\$6,571			
	33940 Child Care Services	\$2,362				-100%		
	33990 Other Community Services; Other	\$23,739	\$122		\$43	-100%	-65%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development			\$335,194				-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$8,521	\$22,391	\$11,462	\$34,300	303%	53%	199%
	44000 Facilities Acquisition and Construction; Educational Specifications Development		\$28,131		\$2,300		-92%	
	45100 Building Acquisition, Construction and Improvements	\$119,178	\$555,612	\$580,606	\$345,754	190%	-38%	-40%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$75,865	\$35,867			-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$4,995	\$15,590	\$29,722	\$230,682	> 500%	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$33,999	\$178,833	\$394,960	\$169,799	399%	-5%	-57%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$39,630	\$2,932	\$65,909	\$74,272	87%	> 500%	13%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$556,053	\$330,603	\$194,994	\$108,820	-80%	-67%	-44%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$10,006	\$20,344			-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds		\$25,000	\$185,000	\$295,000		> 500%	59%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes		\$160,000				-100%	

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Delaware Community School Corp (1875)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	52100 Debt Services; Interest on Debt; Bonds		\$185,069	\$237,512	\$340,843		84%	44%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes		\$259,440				-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt				\$15,842			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,400,815	\$2,275,042	\$1,220,000	\$1,586,375	-34%	-30%	30%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$358,175				-100%
	54200 Common School Fund; Principal	\$39,715				-100%		
	60700 Nonprogramed Charges; Scholarships	\$1,000	\$1,800	\$1,100		-100%	-100%	-100%
Nonoperational Total		\$3,417,347	\$4,388,280	\$3,979,900	\$3,497,207	2%	-20%	-12%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$113,869	\$110,327					
	26492 2007 Account Code - Social Security	\$865,778	\$977,154					
	26493 2007 Account Code - Workmen's Compensation		\$4,557					
	26494 2007 Account Code - Group Insurance	\$898,920	\$1,382,005					
	26496 2007 Account Code - Unemployment Compensation	\$162	\$12,831					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$314,469	\$322,418					
Prorated By Fund Total		\$2,193,198	\$2,809,293					