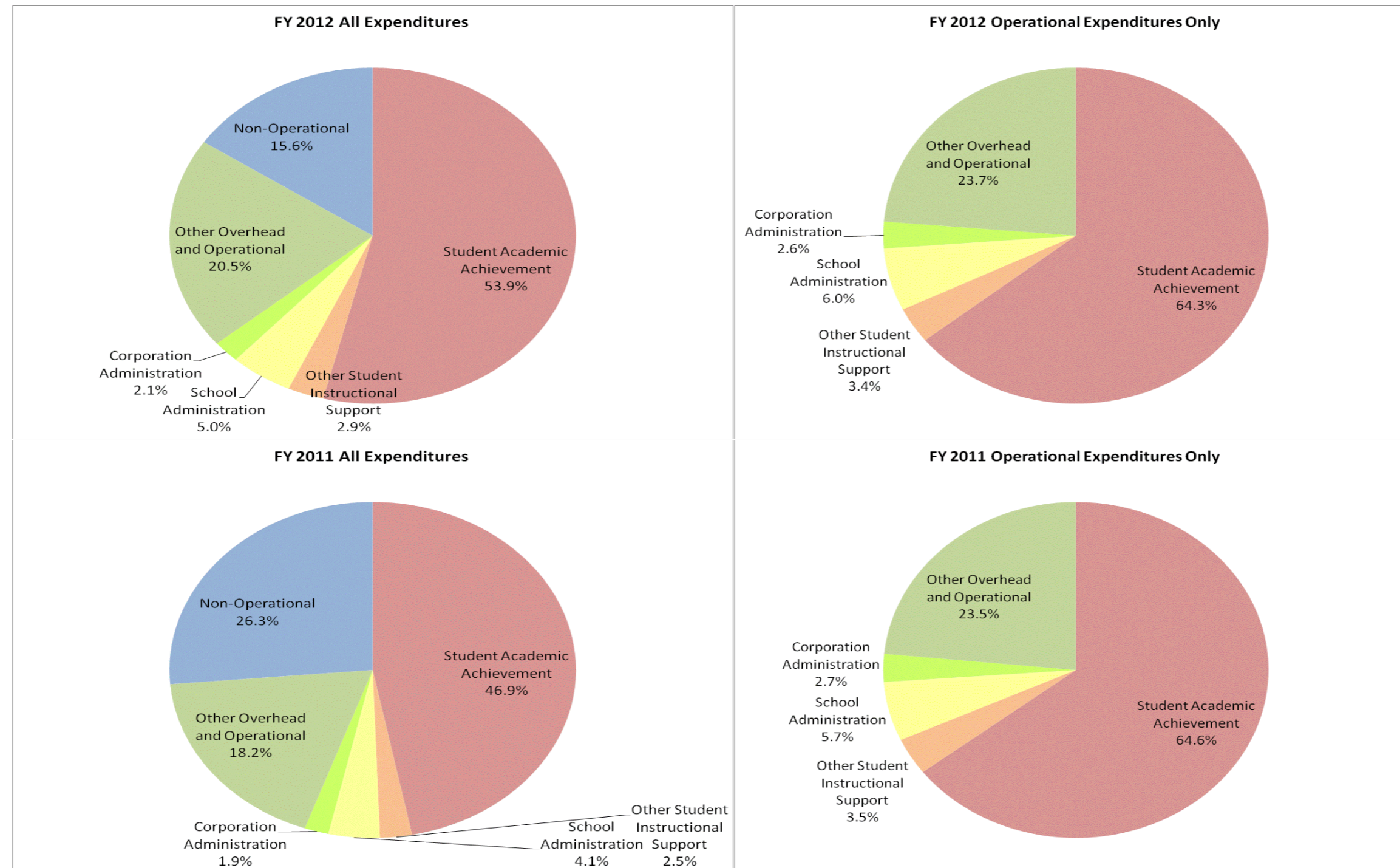


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Clay Community Schools (1125)**

Clay Community Schools (1125)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$21,617,474	53.2%	\$23,657,526	54.3%	\$23,887,575	46.9%	\$23,678,797	53.9%
Student Instructional Support	\$2,620,034	6.4%	\$3,072,452	7.1%	\$3,376,310	6.6%	\$3,453,128	7.9%
Overhead and Operational	\$8,981,570	22.1%	\$10,163,798	23.3%	\$10,262,987	20.1%	\$9,925,890	22.6%
Nonoperational	\$7,442,387	18.3%	\$6,667,092	15.3%	\$13,424,232	26.3%	\$6,852,441	15.6%
<b>Grand Total</b>	<b>\$40,661,465</b>		<b>\$43,560,868</b>		<b>\$50,951,105</b>		<b>\$43,910,256</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	59.6%	61.4%	53.5%	61.8%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Clay Community Schools (1125)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$16,580			
	11050 Regular Programs; Full Day Kindergarten	\$0	\$871,455	\$846,803	\$844,231		-3%	0%
	11100 Regular Programs; Elementary	\$5,899,053	\$7,576,260	\$7,599,539	\$7,449,762	26%	-2%	-2%
	11200 Regular Programs; Middle/Junior High	\$2,632,899	\$3,718,077	\$3,696,945	\$3,630,244	38%	-2%	-2%
	11300 Regular Programs; High School	\$3,359,355	\$4,805,807	\$5,139,443	\$5,268,765	57%	10%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$104,082	\$95,908	\$99,211		-5%	3%
	11420 Vocational Education; Agriculture B	\$59,178	\$88,541	\$95,751	\$50,552	-15%	-43%	-47%
	11430 Vocational Education; Distributive Education	\$38,765	\$69,172	\$72,803	\$70,613	82%	2%	-3%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$19,849	\$38,544			94%
	11450 Vocational Education; Consumer and Homemaking	\$209,104	\$284,594	\$293,039	\$290,349	39%	2%	-1%
	11470 Vocational Education; Business Education	\$37,764	\$44,918	\$18,497	\$13,544	-64%	-70%	-27%
	11480 Vocational Education; Industrial Education A	\$126,030	\$192,419	\$229,248	\$222,195	76%	15%	-3%
	11630 Regular Programs; Alternative Education Programs; High School	\$161,720	\$216,156	\$312,726	\$283,072	75%	31%	-9%
	11910 Other Regular Programs; Competency Testing	\$30,938	\$38,250	\$40,170	\$23,625	-24%	-38%	-41%
	12110 Gifted And Talented; Gifted and Talented	\$13,543	\$51,478	\$39,086	\$43,243	219%	-16%	11%
	12210 Mental Disabilities; Mild Mental Disabilities	\$462,965	\$618,688	\$649,813	\$663,543	43%	7%	2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$171,234	\$240,092	\$222,096	\$183,120	7%	-24%	-18%
	12310 Physical Impairment; Orthopedic Impairment	\$37,403	\$15,605	\$12,114	\$15,495	-59%	-1%	28%
	12320 Physical Impairment; Multiple Disabilities	\$60,965	\$75,443	\$53,047	\$51,772	-15%	-31%	-2%
	12330 Physical Impairment; Visual Impairment	\$1,710	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$96,703	\$128,710	\$164,422	\$176,374	82%	37%	7%
	12350 Physical Impairment; Homebound	\$63,691	\$36,792	\$51,292	\$32,260	-49%	-12%	-37%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$275,783	\$417,906	\$435,182	\$442,359	60%	6%	2%
	12510 Culturally Different; Communication Disorders	\$199,193	\$368,516	\$470,510	\$423,032	112%	15%	-10%
	12610 Learning Disability	\$1,000,413	\$1,468,714	\$1,447,577	\$1,305,594	31%	-11%	-10%
	12710 Equal Opportunity At Risk	\$46,143	\$79,248	\$8,859	\$591	-99%	-99%	-93%
	12810 Special Education Preschool	\$144,479	\$151,238	\$147,221	\$152,275	5%	1%	3%
	12900 Other Special Programs	\$60,678	\$118,178	\$123,215	\$152,565	151%	29%	24%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,364	\$46,373	\$64,650	\$52,365	145%	13%	-19%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$38,112	\$15,737	\$2,421	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$6,930	\$19,284	\$0	\$2,870	-59%	-85%	
	14200 Summer School Programs; Middle/Junior High School	\$0	\$7,489	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$65,451	\$48,951	\$43,955	\$24,537	-63%	-50%	-44%
	16100 Remediation Testing	\$33,601	\$60,620	\$36,197	\$7,788	-77%	-87%	-78%
	16200 Preventive Remediation	\$37,343	\$5,678	\$663	\$264	-99%	-95%	-60%
	22110 Improvement of Instruction; Service Area Direction	\$86,491	\$47,645	\$59,870	\$65,197	-25%	37%	9%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$212,588	\$217,174	\$201,330	\$167,309	-21%	-23%	-17%
	22130 Improvement of Instruction; Instructional Staff Training	\$37,740	\$11,195	\$699	\$2,507	-93%	-78%	259%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$50,267	\$50,144	\$17,750	\$1,116	-98%	-98%	-94%
	22210 Library/Media Services; Service Area Direction	\$250,512	\$315,346	\$335,992	\$333,307	33%	6%	-1%
	22220 Library/Media Services; School Library	\$171,250	\$247,889	\$249,544	\$262,286	53%	6%	5%
	22230 Library/Media Services; Audiovisual	\$12,931	\$7,785	\$4,317	\$6,493	-50%	-17%	50%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$14,281	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$10,743	\$20,330	\$6,762	\$23,197	116%	14%	243%
	22360 Instruction, Related Technology; Network Support	\$118,962	\$243,669	\$253,833	\$313,770	164%	29%	24%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$1,900			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$127	\$2,438			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$408,098	\$511,691	\$324,254	\$467,944	15%	-9%	44%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$187	\$60	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$876,528	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$17,642,903</b>	<b>\$23,657,526</b>	<b>\$23,887,575</b>	<b>\$23,678,797</b>	<b>34%</b>	<b>0%</b>	<b>-1%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$394,873	\$472,562	\$540,527	\$510,473	29%	8%	-6%
	21310 Health Services; Service Area Direction	\$119,483	\$190,028	\$189,370	\$197,286	65%	4%	4%
	21410 Psychological Services; Service Area Direction	\$52,122	\$82,842	\$238,426	\$95,122	82%	15%	-60%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Clay Community Schools (1125)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21420 Psychological Testing	\$63,324	\$84,601	\$4,397	\$140,244	121%	66%	> 500%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$101,796	\$79,683			-22%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$51,213	\$50,968			0%
	21810 Special Education Administration; Service Area Direction	\$159,431	\$145,095	\$169,460	\$186,522	17%	29%	10%
	21910 Other Support Services, Students; Service Area Direction	\$620	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$693	\$0			-100%
	24100 Office of The Principal	\$1,290,299	\$2,070,933	\$2,036,360	\$2,142,761	66%	3%	5%
	24900 Other Support Services, School Administration	\$34,059	\$26,391	\$44,071	\$50,069	47%	90%	14%
<b>Student Instructional Support Total</b>		<b>\$2,114,211</b>	<b>\$3,072,452</b>	<b>\$3,376,310</b>	<b>\$3,453,128</b>	<b>63%</b>	<b>12%</b>	<b>2%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$33,467	\$41,189	\$39,501	\$50,368	50%	22%	28%
	23150 Board of Education; Legal Services	\$17,140	\$80,968	\$40,381	\$39,163	128%	-52%	-3%
	23160 Board of Education; Promotion Expenses	\$2,928	\$2,449	\$2,540	\$3,361	15%	37%	32%
	23190 Board of Education; Other Governing Body Services	\$765	\$0	\$0	\$0	-100%		
	23210 Executive Administration; Office of The Superintendent	\$307,025	\$531,737	\$472,741	\$456,997	49%	-14%	-3%
	23220 Executive Administration; Community Relations	\$36,476	\$3,286	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$42,595	\$17,161	\$29,332	\$24,997	-41%	46%	-15%
	25110 Fiscal Services; Office of The Business Manager	\$86,459	\$133,478	\$134,690	\$116,729	35%	-13%	-13%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$30,599	\$52,860	\$109,093	\$109,866	259%	108%	1%
	25150 Fiscal Services; Payroll Services	\$29,536	\$55,374	\$89,810	\$56,850	92%	3%	-37%
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$16,600			
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$71			
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$6,274	\$0	\$0		-100%	
	25196 Other Fiscal Services; Cash Change	\$185	\$75	\$75	\$75	-59%	0%	0%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$1,339	\$1,855			39%
	25300 Printing, Publishing, and Duplicating Services	\$7,750	\$10,848	\$8,425	\$12,818	65%	18%	52%
	25400 Planning, Research, Development and Evaluation	\$4,250	\$0	\$0	\$0	-100%		
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$20,529	\$26,874	\$20,514		0%	-24%
	25740 Personnel Services; Noninstructional Personnel Training	\$10,079	\$0	\$0	\$0	-100%		
	25890 Other Technology Services	\$58,338	\$27,226	\$26,586	\$29,330	-50%	8%	10%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$74,210	\$113,221	\$115,414	\$112,968	52%	0%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,363,864	\$3,037,551	\$3,206,003	\$3,222,095	36%	6%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$339,151	\$754,432	\$651,994	\$571,653	69%	-24%	-12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$5,023	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$805,684	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$35,986	\$0	\$28,833		-20%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$247,521	\$303,314	\$373,898	\$462,249	87%	52%	24%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant Services	\$304	\$3,390	\$3,635	\$3,543	> 500%	5%	-3%
	27010 Student Transportation; Service Area Direction	\$136,611	\$176,841	\$174,933	\$164,154	20%	-7%	-6%
	27100 Student Transportation; Vehicle Operation	\$809,289	\$1,258,196	\$1,285,276	\$1,273,682	57%	1%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$485,619	\$536,832	\$636,182	\$712,946	47%	33%	12%
	27400 Student Transportation; Purchase of School Buses	\$340,942	\$801,129	\$618,016	\$271,608	-20%	-66%	-56%
	27500 Student Transportation; Insurance on Buses	\$62,870	\$45,575	\$47,949	\$52,822	-16%	16%	10%
	27900 Student Transportation; Other Student Transportation Services	\$80,969	\$67,334	\$71,131	\$74,768	-8%	11%	5%
	27910 Student Transportation; Bus Driver Training	\$3,945	\$1,598	\$1,102	\$2,003	-49%	25%	82%
	31100 Food Services Operations; Service Area Direction	\$209,738	\$306,284	\$298,533	\$311,224	48%	2%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,348,929	\$1,738,661	\$1,797,536	\$1,721,751	28%	-1%	-4%
<b>Overhead and Operational Total</b>		<b>\$7,982,258</b>	<b>\$10,163,798</b>	<b>\$10,262,987</b>	<b>\$9,925,890</b>	<b>24%</b>	<b>-2%</b>	<b>-3%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$114,297	\$41,873	\$31,707	\$27,649	-76%	-34%	-13%
	33200 Community Recreation	\$4,823	\$4,907	\$4,563	\$5,257	9%	7%	15%
	33400 Athletic Coaches	\$212,490	\$250,028	\$257,479	\$239,618	13%	-4%	-7%
	33990 Other Community Services; Other	\$153,392	\$22,114	\$20,231	\$28,869	-81%	31%	43%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$8,107	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$1,670	\$25,280	\$4,049	\$2,200	32%	-91%	-46%
	45100 Building Acquisition, Construction and Improvements	\$288,067	\$1,199,928	\$7,991,026	\$1,719,522	497%	43%	-78%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$918,025	\$261,438	\$261,438	\$130,719	-86%	-50%	-50%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Clay Community Schools (1125)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$316,452	\$85,980	\$89,446	\$88,355	-72%	3%	-1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$147,315	\$33,329	\$457,687	\$23,764	-84%	-29%	-95%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$640,571	\$434,091	\$607,237	\$707,006	10%	63%	16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,633	\$97,632	\$0	\$42,531	237%	-56%	
	51100 Debt Services; Principal on Debt; Bonds	\$205,000	\$230,000	\$250,000	\$265,000	29%	15%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$142,952	\$118,031	\$96,975	\$85,022	-41%	-28%	-12%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$67,062	\$98,329	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,306,000	\$3,020,000	\$1,894,825	\$2,141,000	-35%	-29%	13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$77,808	\$836,175	\$747,000		> 500%	-11%
	54200 Common School Fund; Principal	\$824,729	\$540,747	\$540,747	\$535,130	-35%	-1%	-1%
	54250 Common School Fund; Interest	\$0	\$125,577	\$80,647	\$63,798		-49%	-21%
<b>Nonoperational Total</b>		<b>\$7,363,583</b>	<b>\$6,667,092</b>	<b>\$13,424,232</b>	<b>\$6,852,441</b>	<b>-7%</b>	<b>3%</b>	<b>-49%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$457,392	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,530,366	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$193,852	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,133,950	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$23,904	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$219,045	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$5,558,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			