

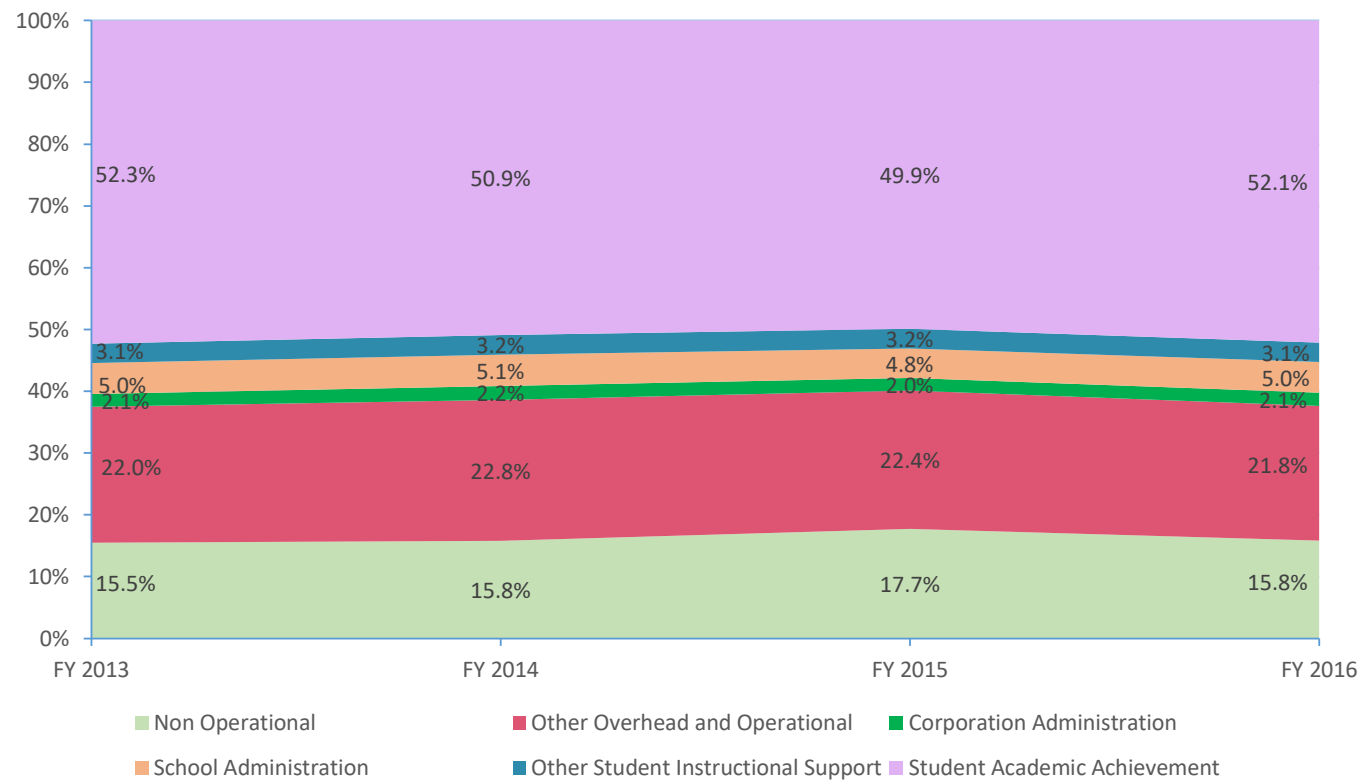
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Clay Community Schools (1125)**

| Instructional Expenditures    |                      |              |                      |              |                     |              |                     |              |                     |              |                     |              |
|-------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| Expenditure Type              | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2013             |              | FY 2014             |              | FY 2015             |              | FY 2016             |              |
|                               | Amount               | % of Total   | Amount               | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   |
| Student Academic Achievement  | \$21,617,474         | 53.2%        | \$23,657,526         | 54.3%        | \$21,836,761        | 52.3%        | \$21,850,577        | 50.9%        | \$22,477,802        | 49.9%        | \$22,384,461        | 52.1%        |
| Student Instructional Support | \$2,620,034          | 6.4%         | \$3,072,452          | 7.1%         | \$3,398,943         | 8.1%         | \$3,542,555         | 8.3%         | \$3,585,371         | 8.0%         | \$3,482,745         | 8.1%         |
| <b>Total</b>                  | <b>\$24,237,508</b>  | <b>59.6%</b> | <b>\$26,729,978</b>  | <b>61.4%</b> | <b>\$25,235,704</b> | <b>60.4%</b> | <b>\$25,393,132</b> | <b>59.2%</b> | <b>\$26,063,173</b> | <b>57.8%</b> | <b>\$25,867,207</b> | <b>60.2%</b> |

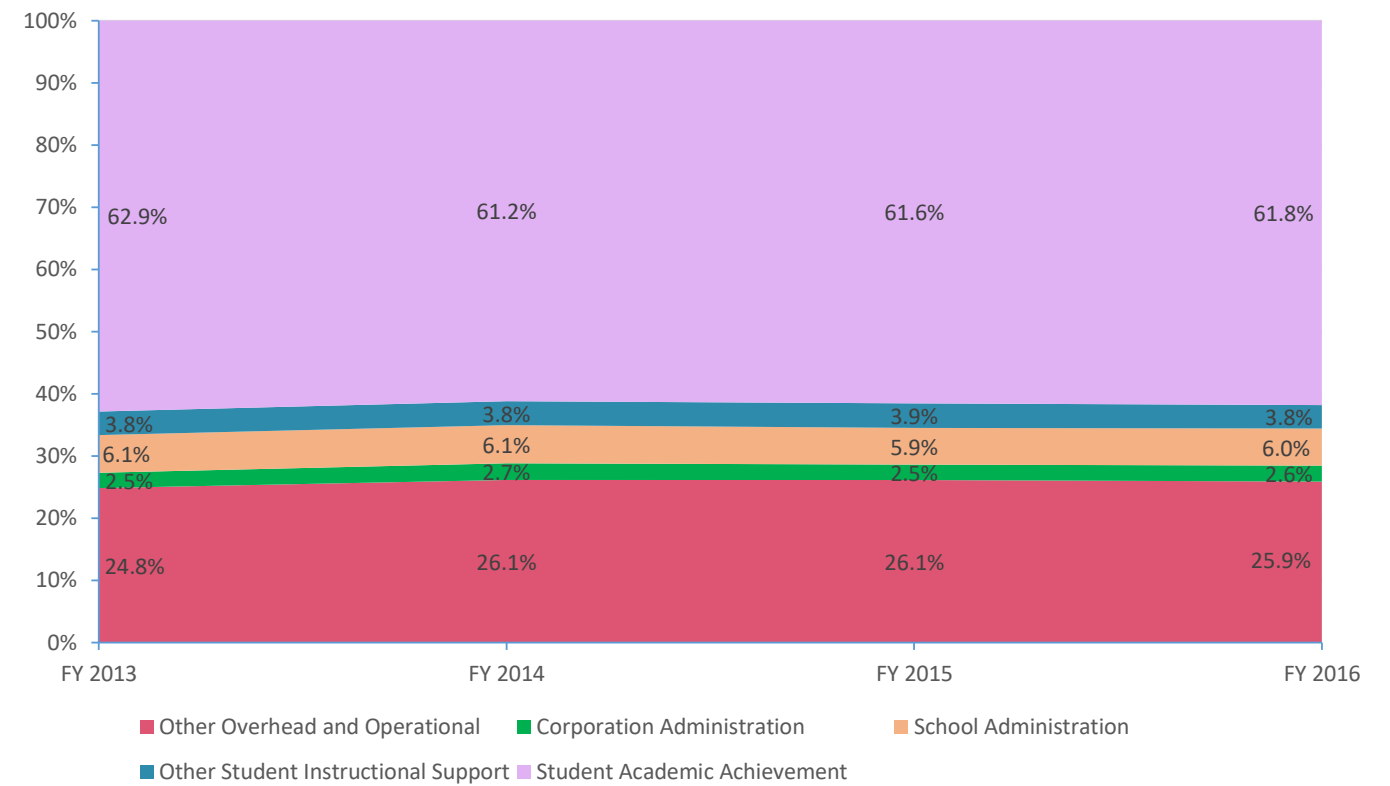
| Non Instructional Expenditures |                      |              |                      |              |                     |              |                     |              |                     |              |                     |              |
|--------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| Expenditure Type               | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2013             |              | FY 2014             |              | FY 2015             |              | FY 2016             |              |
|                                | Amount               | % of Total   | Amount               | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   |
| Overhead and Operational       | \$8,981,570          | 22.1%        | \$10,163,798         | 23.3%        | \$10,050,591        | 24.1%        | \$10,757,231        | 25.1%        | \$11,009,461        | 24.4%        | \$10,280,250        | 23.9%        |
| Non Operational                | \$7,442,387          | 18.3%        | \$6,667,092          | 15.3%        | \$6,464,270         | 15.5%        | \$6,778,085         | 15.8%        | \$7,986,208         | 17.7%        | \$6,797,258         | 15.8%        |
| Not Categorized                | \$0                  | 0.0%         | \$0                  | 0.0%         | \$0                 | 0.0%         | \$0                 | 0.0%         | \$0                 | 0.0%         | \$0                 | 0.0%         |
| <b>Total</b>                   | <b>\$16,423,957</b>  | <b>40.4%</b> | <b>\$16,830,890</b>  | <b>38.6%</b> | <b>\$16,514,861</b> | <b>39.6%</b> | <b>\$17,535,316</b> | <b>40.8%</b> | <b>\$18,995,669</b> | <b>42.2%</b> | <b>\$17,077,508</b> | <b>39.8%</b> |

|                    |                     |                     |                     |                     |                     |                     |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Grand Total</b> | <b>\$40,661,465</b> | <b>\$43,560,868</b> | <b>\$41,750,565</b> | <b>\$42,928,448</b> | <b>\$45,058,842</b> | <b>\$42,944,715</b> |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
**Clay Community Schools (1125)**

| Account                                   |                                     |   | FY 2006             | FY 2009             | FY 2015             | FY 2016             | Percent Change |              |              |
|---|-------------------------------------|---|---------------------|---------------------|---------------------|---------------------|----------------|--------------|--------------|
|   |                                     |   |                     |                     |                     |                     | 2006 to 2016   | 2009 to 2016 | 2015 to 2016 |
| <b>Student Academic Achievement</b>       |                                     |   |                     |                     |                     |                     |                |              |              |
| 11050                                     | Regular Programs                    | Full Day Kindergarten   | \$0                 | \$871,455           | \$903,562           | \$957,993           | NA             | 9.9%         | 6.0%         |
| 11100                                     | Regular Programs                    | Elementary  | \$5,899,053         | \$7,576,260         | \$6,409,156         | \$6,576,942         | 11.5%          | -13.2%       | 2.6%         |
| 11200                                     | Regular Programs                    | Middle/Junior High  | \$2,632,899         | \$3,718,077         | \$3,599,961         | \$3,547,488         | 34.7%          | -4.6%        | -1.5%        |
| 11300                                     | Regular Programs                    | High School   | \$3,359,355         | \$4,805,807         | \$4,896,453         | \$4,778,595         | 42.2%          | -0.6%        | -2.4%        |
| 11355                                     | Regular Programs                    | High School - Acad. Honors High Ability Students              | \$0                 | \$104,082           | \$119,006           | \$98,006            | NA             | -5.8%        | -17.6%       |
| 11420                                     | Regular Programs                    | Vocational Education - Agriculture B                          | \$59,178            | \$88,541            | \$99,847            | \$124,254           | 110.0%         | 40.3%        | 24.4%        |
| 11430                                     | Regular Programs                    | Vocational Education - Distributive Education                 | \$38,765            | \$69,172            | \$38,779            | \$47,569            | 22.7%          | -31.2%       | 22.7%        |
| 11440                                     | Regular Programs                    | Vocational Education - Health Occupations                     | \$0                 | \$0                 | \$46,993            | \$48,534            | NA             | NA           | 3.3%         |
| 11450                                     | Regular Programs                    | Vocational Education - Consumer and Homemaking                | \$209,104           | \$284,594           | \$302,405           | \$246,296           | 17.8%          | -13.5%       | -18.6%       |
| 11470                                     | Regular Programs                    | Vocational Education - Business Education                     | \$37,764            | \$44,918            | \$69,857            | \$75,917            | 101.0%         | 69.0%        | 8.7%         |
| 11480                                     | Regular Programs                    | Vocational Education - Industrial Education A                 | \$126,030           | \$192,419           | \$198,077           | \$199,285           | 58.1%          | 3.6%         | 0.6%         |
| 11520                                     | Regular Programs                    | Vocational Education - Area School Participation              | \$0                 | \$0                 | \$9,500             | \$14,750            | NA             | NA           | 55.3%        |
| 11630                                     | Regular Programs                    | Alternative Education Programs - High School                  | \$161,720           | \$216,156           | \$332,506           | \$338,816           | 109.5%         | 56.7%        | 1.9%         |
| 11910                                     | Regular Programs                    | Other Regular Programs - Competency Testing                   | \$30,938            | \$38,250            | \$12,679            | \$34,071            | 10.1%          | -10.9%       | 168.7%       |
| 12110                                     | Special Programs                    | Gifted and Talented - Gifted And Talented                     | \$13,543            | \$51,478            | \$40,232            | \$51,729            | 282.0%         | 0.5%         | 28.6%        |
| 12210                                     | Special Programs                    | Mental Disabilities - Mild Mental Disabilities                | \$462,965           | \$618,688           | \$526,287           | \$510,101           | 10.2%          | -17.6%       | -3.1%        |
| 12220                                     | Special Programs                    | Mental Disabilities - Moderate Mental Disabilities            | \$171,234           | \$240,092           | \$282,427           | \$314,575           | 83.7%          | 31.0%        | 11.4%        |
| 12310                                     | Special Programs                    | Physical Impairment - Orthopedic Impairment                   | \$37,403            | \$15,605            | \$31,871            | \$43,095            | 15.2%          | 176.2%       | 35.2%        |
| 12320                                     | Special Programs                    | Physical Impairment - Multiple Disabilities                   | \$60,965            | \$75,443            | \$61,873            | \$86,377            | 41.7%          | 14.5%        | 39.6%        |
| 12330                                     | Special Programs                    | Physical Impairment - Visual Impairment                       | \$1,710             | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 12340                                     | Special Programs                    | Physical Impairment - Hearing Impairment                      | \$96,703            | \$128,710           | \$141,848           | \$142,821           | 47.7%          | 11.0%        | 0.7%         |
| 12350                                     | Special Programs                    | Physical Impairment - Homebound                               | \$63,691            | \$36,792            | \$50,059            | \$49,492            | -22.3%         | 34.5%        | -1.1%        |
| 12410                                     | Special Programs                    | Emotional Disabilities - Full Time                            | \$275,783           | \$417,906           | \$472,923           | \$515,254           | 86.8%          | 23.3%        | 9.0%         |
| 12510                                     | Special Programs                    | Culturally Different - Communication Disorders                | \$199,193           | \$368,516           | \$422,711           | \$406,099           | 103.9%         | 10.2%        | -3.9%        |
| 12610                                     | Special Programs                    | Learning Disability   | \$1,000,413         | \$1,468,714         | \$1,243,372         | \$1,261,666         | 26.1%          | -14.1%       | 1.5%         |
| 12710                                     | Special Programs                    | Equal Opportunity At Risk                                     | \$46,143            | \$79,248            | \$1,283             | \$0                 | -100.0%        | -100.0%      | -100.0%      |
| 12810                                     | Special Programs                    | Special Education Preschool                                   | \$144,479           | \$151,238           | \$121,050           | \$131,496           | -9.0%          | -13.1%       | 8.6%         |
| 12900                                     | Special Programs                    | Other Special Programs  | \$60,678            | \$118,178           | \$83,356            | \$105,618           | 74.1%          | -10.6%       | 26.7%        |
| 13100                                     | Adult/Continuing Education Programs | Instruction   | \$21,364            | \$46,373            | \$67,876            | \$80,569            | 277.1%         | 73.7%        | 18.7%        |
| 13900                                     | Adult/Continuing Education Programs | Other Adult/Continuing Ed. Program                            | \$38,112            | \$15,737            | \$0                 | \$0                 | -100.0%        | -100.0%      | NA           |
| 14100                                     | Summer School Programs              | Elementary  | \$6,930             | \$19,284            | \$19,260            | \$15,542            | 124.3%         | -19.4%       | -19.3%       |
| 14200                                     | Summer School Programs              | Middle/Junior High School                                     | \$0                 | \$7,489             | \$0                 | \$0                 | NA             | -100.0%      | NA           |
| 14300                                     | Summer School Programs              | High School   | \$65,451            | \$48,951            | \$18,880            | \$15,275            | -76.7%         | -68.8%       | -19.1%       |
| 16100                                     | Remediation                         | Remediation Testing   | \$33,601            | \$60,620            | \$47,257            | \$13,257            | -60.5%         | -78.1%       | -71.9%       |
| 16200                                     | Remediation                         | Preventive Remediation  | \$37,343            | \$5,678             | \$15,824            | \$39,785            | 6.5%           | 600.6%       | 151.4%       |
| 22110                                     | Instruction                         | Imp. of Instruction - Service Area Direction                  | \$86,491            | \$47,645            | \$50,484            | \$55,992            | -35.3%         | 17.5%        | 10.9%        |
| 22120                                     | Instruction                         | Imp. of Instruction - Instruction and Curriculum Dev.         | \$212,588           | \$217,174           | \$94,526            | \$53,384            | -74.9%         | -75.4%       | -43.5%       |
| 22130                                     | Instruction                         | Imp. of Instruction - Instructional Staff Training            | \$37,740            | \$11,195            | \$144,655           | \$142,984           | 278.9%         | 1177.2%      | -1.2%        |
| 22190                                     | Instruction                         | Imp. of Instruction - Other Imp. of Instruct. Services        | \$50,267            | \$50,144            | \$2                 | \$378               | -99.2%         | -99.2%       | 17016.7%     |
| 22210                                     | Instruction                         | Library/Media Services - Service Area Direction               | \$250,512           | \$315,346           | \$128,942           | \$130,891           | -47.8%         | -58.5%       | 1.5%         |
| 22220                                     | Instruction                         | Library/Media Services - School Library                       | \$171,250           | \$247,889           | \$243,462           | \$246,498           | 43.9%          | -0.6%        | 1.2%         |
| 22230                                     | Instruction                         | Library/Media Services - Audiovisual                          | \$12,931            | \$7,785             | \$7,942             | \$8,786             | -32.1%         | 12.9%        | 10.6%        |
| 22250                                     | Instruction                         | Library/Media Services - Computer Assisted Instruc. Services  | \$14,281            | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 22310                                     | Instruction                         | Instruc. Related Tech. - Tech. Service Supervision and Admin. | \$10,743            | \$20,330            | \$42,510            | \$8,444             | -21.4%         | -58.5%       | -80.1%       |
| 22360                                     | Instruction                         | Instruc. Related Tech. - Network Support                      | \$118,962           | \$243,669           | \$456,708           | \$451,700           | 279.7%         | 85.4%        | -1.1%        |
| 25520                                     | Central Services                    | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs     | \$408,098           | \$511,691           | \$59,642            | \$363,131           | -11.0%         | -29.0%       | 508.8%       |
| 25525                                     | Central Services                    | Textbks. for Rent/Resale - Computers in Lieu of Textbooks     | \$0                 | \$0                 | \$561,762           | \$51,006            | NA             | NA           | -90.9%       |
| 25540                                     | Central Services                    | Textbks. for Rent/Resale - Other Textbook Rental Service      | \$0                 | \$187               | \$0                 | \$0                 | NA             | -100.0%      | NA           |
| 26497                                     | Category not Specified              | Teachers Retir. Fund - 07 Acct. Code                          | \$876,528           | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| <b>Student Academic Achievement Total</b> |                                     |   | <b>\$17,642,903</b> | <b>\$23,657,526</b> | <b>\$22,477,802</b> | <b>\$22,384,461</b> | <b>26.9%</b>   | <b>-5.4%</b> | <b>-0.4%</b> |
| <b>Student Instructional Support</b>      |                                     |   |                     |                     |                     |                     |                |              |              |
| 21190                                     | Students                            | Attend. & Social Work Serv. - Other                           | \$0                 | \$0                 | \$58,068            | \$0                 | NA             | NA           | -100.0%      |
| 21220                                     | Students                            | Guidance Services - Counseling Services                       | \$394,873           | \$472,562           | \$604,927           | \$561,899           | 42.3%          | 18.9%        | -7.1%        |

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Clay Community Schools (1125)**

| Account                                    |   |   | FY 2006            | FY 2009             | FY 2015             | FY 2016             | Percent Change |              |              |
|--|---|---|--------------------|---------------------|---------------------|---------------------|----------------|--------------|--------------|
|  |   |   |                    |                     |                     |                     | 2006 to 2016   | 2009 to 2016 | 2015 to 2016 |
| 21310                                      | Students                                    | Health Services - Service Area Direction                    | \$119,483          | \$190,028           | \$252,625           | \$244,583           | 104.7%         | 28.7%        | -3.2%        |
| 21410                                      | Students                                    | Psychological Services - Service Area Direction             | \$52,122           | \$82,842            | \$38,203            | \$47,933            | -8.0%          | -42.1%       | 25.5%        |
| 21420                                      | Students                                    | Psychological Services - Psychological Testing              | \$63,324           | \$84,601            | \$186,698           | \$224,131           | 253.9%         | 164.9%       | 20.1%        |
| 21620                                      | Students                                    | Occ. Therapy Related Services - Occ. Therapy Services       | \$0                | \$0                 | \$139,227           | \$111,056           | NA             | NA           | -20.2%       |
| 21810                                      | Students                                    | Special Ed. Administration - Service Area Direction         | \$159,431          | \$145,095           | \$158,417           | \$156,513           | -1.8%          | 7.9%         | -1.2%        |
| 21910                                      | Students                                    | Other Support Services Students - Service Area Direction    | \$620              | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 24100                                      | School Administration                       | Office of The Principal                                     | \$1,290,299        | \$2,070,933         | \$2,082,194         | \$2,069,869         | 60.4%          | -0.1%        | -0.6%        |
| 24900                                      | School Administration                       | Other Support Services - School Admin.                      | \$34,059           | \$26,391            | \$65,014            | \$66,761            | 96.0%          | 153.0%       | 2.7%         |
| <b>Student Instructional Support Total</b> |   |   | <b>\$2,114,211</b> | <b>\$3,072,452</b>  | <b>\$3,585,371</b>  | <b>\$3,482,745</b>  | <b>64.7%</b>   | <b>13.4%</b> | <b>-2.9%</b> |
| <b>Overhead and Operational</b>            |   |   |                    |                     |                     |                     |                |              |              |
| 23110                                      | General Administration                      | Board of Education - Service Area Direction                 | \$33,467           | \$41,189            | \$41,988            | \$32,853            | -1.8%          | -20.2%       | -21.8%       |
| 23150                                      | General Administration                      | Board of Education - Legal Services                         | \$17,140           | \$80,968            | \$29,115            | \$31,393            | 83.2%          | -61.2%       | 7.8%         |
| 23160                                      | General Administration                      | Board of Education - Promotion Expenses                     | \$2,928            | \$2,449             | \$3,285             | \$3,709             | 26.7%          | 51.4%        | 12.9%        |
| 23190                                      | General Administration                      | Board of Education - Other Governing Body Services          | \$765              | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 23210                                      | General Administration                      | Executive Administration - Office of The Superintendent     | \$307,025          | \$531,737           | \$447,494           | \$435,893           | 42.0%          | -18.0%       | -2.6%        |
| 23220                                      | General Administration                      | Executive Administration - Community Relations              | \$36,476           | \$3,286             | \$0                 | \$0                 | -100.0%        | -100.0%      | NA           |
| 23230                                      | General Administration                      | Executive Administration - Staff Relations and Negotiations | \$0                | \$0                 | \$0                 | \$1,575             | NA             | NA           | NA           |
| 23290                                      | General Administration                      | Executive Administration - Other Executive Admin. Services  | \$42,595           | \$17,161            | \$31,441            | \$16,564            | -61.1%         | -3.5%        | -47.3%       |
| 25110                                      | Central Services                            | Fiscal Services - Office of The Business Manager            | \$86,459           | \$133,478           | \$121,664           | \$127,746           | 47.8%          | -4.3%        | 5.0%         |
| 25140                                      | Central Services                            | Fiscal Services - Receiving and Disbursing Funds            | \$30,599           | \$52,860            | \$109,087           | \$101,298           | 231.0%         | 91.6%        | -7.1%        |
| 25150                                      | Central Services                            | Fiscal Services - Payroll Services                          | \$29,536           | \$55,374            | \$56,777            | \$57,270            | 93.9%          | 3.4%         | 0.9%         |
| 25180                                      | Central Services                            | Fiscal Services - Property Accounting                       | \$0                | \$0                 | \$4,980             | \$0                 | NA             | NA           | -100.0%      |
| 25195                                      | Central Services                            | Fiscal Services - Other - Bank Account Service Charge       | \$0                | \$6,274             | \$0                 | \$0                 | NA             | -100.0%      | NA           |
| 25196                                      | Central Services                            | Fiscal Services - Other - Cash Change                       | \$185              | \$75                | \$0                 | \$0                 | -100.0%        | -100.0%      | NA           |
| 25220                                      | Central Services                            | Purch., Warehouse., & Dist. Serv. - Purchasing              | \$0                | \$0                 | \$3,965             | \$0                 | NA             | NA           | -100.0%      |
| 25300                                      | Central Services                            | Printing, Pub., and Duplicating Services                    | \$7,750            | \$10,848            | \$19,071            | \$17,150            | 121.3%         | 58.1%        | -10.1%       |
| 25400                                      | Central Services                            | Planning, Research, Dev. and Evaluation                     | \$4,250            | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 25710                                      | Central Services                            | Personnel Services - Supervision of Personnel Services      | \$0                | \$20,529            | \$23,503            | \$24,517            | NA             | 19.4%        | 4.3%         |
| 25730                                      | Central Services                            | Personnel Services - Personnel Services                     | \$0                | \$0                 | \$4,333             | \$0                 | NA             | NA           | -100.0%      |
| 25740                                      | Central Services                            | Personnel Services - Noninstructional Personnel Training    | \$10,079           | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 25890                                      | Central Services                            | Other Technology Services                                   | \$58,338           | \$27,226            | \$23,007            | \$65,240            | 11.8%          | 139.6%       | 183.6%       |
| 25910                                      | Central Services                            | Other Supp. Serv. Cent. Serv. - Judgments                   | \$0                | \$0                 | \$0                 | \$5,000             | NA             | NA           | NA           |
| 26100                                      | Operation and Maintenance of Plant Services | Service Area Direction                                      | \$74,210           | \$113,221           | \$62,334            | \$66,078            | -11.0%         | -41.6%       | 6.0%         |
| 26200                                      | Operation and Maintenance of Plant Services | Maintenance of Buildings                                    | \$2,363,864        | \$3,037,551         | \$3,705,433         | \$3,695,394         | 56.3%          | 21.7%        | -0.3%        |
| 26300                                      | Operation and Maintenance of Plant Services | Maintenance of Grounds                                      | \$0                | \$0                 | \$33,984            | \$0                 | NA             | NA           | -100.0%      |
| 26400                                      | Operation and Maintenance of Plant Services | Maintenance of Equipment                                    | \$339,151          | \$754,432           | \$811,502           | \$629,230           | 85.5%          | -16.6%       | -22.5%       |
| 26495                                      | Category not Specified                      | Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code   | \$5,023            | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 26499                                      | Category not Specified                      | Other - 2007 Account Code                                   | \$805,684          | \$0                 | \$0                 | \$0                 | -100.0%        | NA           | NA           |
| 26500                                      | Operation and Maintenance of Plant Services | Vehicle Maintenance (not buses)                             | \$0                | \$35,986            | \$1,217             | \$3,339             | NA             | -90.7%       | 174.5%       |
| 26600                                      | Operation and Maintenance of Plant Services | Security Services   | \$0                | \$0                 | \$300               | \$53,632            | NA             | NA           | 17777.5%     |
| 26700                                      | Operation and Maintenance of Plant Services | Insurance   | \$247,521          | \$303,314           | \$631,726           | \$610,647           | 146.7%         | 101.3%       | -3.3%        |
| 26800                                      | Operation and Maintenance of Plant Services | Other Op. and Maintenance of Plant                          | \$304              | \$3,390             | \$5,385             | \$10,128            | 3236.1%        | 198.8%       | 88.1%        |
| 27010                                      | Student Transportation                      | Service Area Direction                                      | \$136,611          | \$176,841           | \$209,864           | \$204,091           | 49.4%          | 15.4%        | -2.8%        |
| 27100                                      | Student Transportation                      | Vehicle Operation   | \$809,289          | \$1,258,196         | \$1,158,857         | \$1,188,736         | 46.9%          | -5.5%        | 2.6%         |
| 27300                                      | Student Transportation                      | Vehicle Servicing and Maintenance                           | \$485,619          | \$536,832           | \$662,702           | \$582,205           | 19.9%          | 8.5%         | -12.1%       |
| 27400                                      | Student Transportation                      | Purchase of School Buses                                    | \$340,942          | \$801,129           | \$462,617           | \$0                 | -100.0%        | -100.0%      | -100.0%      |
| 27500                                      | Student Transportation                      | Insurance on Buses  | \$62,870           | \$45,575            | \$59,285            | \$60,326            | -4.0%          | 32.4%        | 1.8%         |
| 27900                                      | Student Transportation                      | Other Student Transportation Services                       | \$80,969           | \$67,334            | \$84,539            | \$77,858            | -3.8%          | 15.6%        | -7.9%        |
| 27910                                      | Student Transportation                      | Bus Driver Training   | \$3,945            | \$1,598             | \$3,788             | \$5,433             | 37.7%          | 240.0%       | 43.4%        |
| 31100                                      | Food Services Operations                    | Service Area Direction                                      | \$209,738          | \$306,284           | \$341,949           | \$340,207           | 62.2%          | 11.1%        | -0.5%        |
| 31200                                      | Food Services Operations                    | Food Preparation and Dispensing                             | \$1,348,929        | \$1,738,661         | \$1,854,271         | \$1,832,736         | 35.9%          | 5.4%         | -1.2%        |
| <b>Overhead and Operational Total</b>      |   |   | <b>\$7,982,258</b> | <b>\$10,163,798</b> | <b>\$11,009,461</b> | <b>\$10,280,250</b> | <b>28.8%</b>   | <b>1.1%</b>  | <b>-6.6%</b> |

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Clay Community Schools (1125)**

| Account                       |  |  |                    |                    | Percent Change     |                    |              |             |               |
|-------------------------------|--|--|--------------------|--------------------|--------------------|--------------------|--------------|-------------|---------------|
|                               | FY 2006  | FY 2009  | FY 2015            | FY 2016            | 2006 to 2016       | 2009 to 2016       | 2015 to 2016 |             |               |
| <b>Non Operational</b>        |  |  |                    |                    |                    |                    |              |             |               |
| 33100                         | Community Service Operations                       | Direction of Community Services                      | \$114,297          | \$41,873           | \$0                | \$0                | -100.0%      | -100.0%     | NA            |
| 33200                         | Category not Specified                             | Community Recreation                                 | \$4,823            | \$4,907            | \$4,678            | \$5,073            | 5.2%         | 3.4%        | 8.5%          |
| 33400                         | Category not Specified                             | Athletic Coaches                                     | \$212,490          | \$250,028          | \$309,191          | \$275,592          | 29.7%        | 10.2%       | -10.9%        |
| 33600                         | Category not Specified                             | Nonpublic School Pupil Services                      | \$0                | \$0                | \$37,458           | \$56,247           | NA           | NA          | 50.2%         |
| 33990                         | Other Community Services                           | Other  | \$153,392          | \$22,114           | \$118,916          | \$88,269           | -42.5%       | 299.1%      | -25.8%        |
| 41000                         | Category not Specified                             | Land Acquisition and Development                     | \$8,107            | \$0                | \$0                | \$0                | -100.0%      | NA          | NA            |
| 43000                         | Category not Specified                             | Professional Services                                | \$1,670            | \$25,280           | \$0                | \$0                | -100.0%      | -100.0%     | NA            |
| 45100                         | Building Acquisition, Construction and Improvement | Building Acquisition, Const. and Improv.             | \$288,067          | \$1,199,928        | \$2,658,096        | \$1,492,249        | 418.0%       | 24.4%       | -43.9%        |
| 45200                         | Building Acquisition, Construction and Improvement | Energy Savings Contracts                             | \$918,025          | \$261,438          | \$261,438          | \$0                | -100.0%      | -100.0%     | -100.0%       |
| 45400                         | Building Acquisition, Construction and Improvement | Sports Facilities                                    | \$0                | \$0                | \$21,754           | \$18,447           | NA           | NA          | -15.2%        |
| 45500                         | Building Acquisition, Construction and Improvement | Rent of Build., Facilities, and Equip.               | \$316,452          | \$85,980           | \$85,320           | \$87,527           | -72.3%       | 1.8%        | 2.6%          |
| 46000                         | Category not Specified                             | Purchase of Moveable Equipment                       | \$147,315          | \$33,329           | \$133,568          | \$261,702          | 77.6%        | 685.2%      | 95.9%         |
| 47000                         | Category not Specified                             | Purchase of Mobile or Fixed Equipment                | \$640,571          | \$434,091          | \$373,034          | \$481,563          | -24.8%       | 10.9%       | 29.1%         |
| 49000                         | Category not Specified                             | Other Facilities Acq. and Construction               | \$12,633           | \$97,632           | \$0                | \$0                | -100.0%      | -100.0%     | NA            |
| 51100                         | Principal on Debt                                  | Bonds  | \$205,000          | \$230,000          | \$305,000          | \$320,000          | 56.1%        | 39.1%       | 4.9%          |
| 52100                         | Interest on Debt                                   | Bonds  | \$142,952          | \$118,031          | \$86,975           | \$61,469           | -57.0%       | -47.9%      | -29.3%        |
| 52200                         | Interest on Debt                                   | Temporary Loans                                      | \$67,062           | \$98,329           | \$0                | \$0                | -100.0%      | -100.0%     | NA            |
| 53100                         | Lease Rental                                       | Buildings-Principal                                  | \$3,306,000        | \$3,020,000        | \$2,845,000        | \$3,030,000        | -8.3%        | 0.3%        | 6.5%          |
| 53150                         | Lease Rental                                       | Buildings-Interest                                   | \$0                | \$77,808           | \$493,000          | \$375,000          | NA           | 382.0%      | -23.9%        |
| 54200                         | Advancements and Obligations                       | Common School Fund - Principal                       | \$824,729          | \$540,747          | \$229,203          | \$229,203          | -72.2%       | -57.6%      | 0.0%          |
| 54250                         | Advancements and Obligations                       | Common School Fund - Interest                        | \$0                | \$125,577          | \$23,578           | \$14,919           | NA           | -88.1%      | -36.7%        |
| <b>Non Operational Total</b>  |  |  | <b>\$7,363,583</b> | <b>\$6,667,092</b> | <b>\$7,986,208</b> | <b>\$6,797,258</b> | <b>-7.7%</b> | <b>2.0%</b> | <b>-14.9%</b> |
| <b>Prorated by Fund</b>       |  |  |                    |                    |                    |                    |              |             |               |
| 26491 - SAA                   | NA   | PERF - 2007 Account Code                             | \$255,592          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26491 - SIS                   | NA   | PERF - 2007 Account Code                             | \$31,876           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26491 - O&O                   | NA   | PERF - 2007 Account Code                             | \$164,043          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26491 - NO                    | NA   | PERF - 2007 Account Code                             | \$5,881            | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26492 - SAA                   | NA   | Social Security - 2007 Account Code                  | \$1,125,465        | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26492 - SIS                   | NA   | Social Security - 2007 Account Code                  | \$142,940          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26492 - O&O                   | NA   | Social Security - 2007 Account Code                  | \$237,354          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26492 - NO                    | NA   | Social Security - 2007 Account Code                  | \$24,607           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26493 - SAA                   | NA   | Workman's Compensation - 2007 Account Code           | \$152,400          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26493 - SIS                   | NA   | Workman's Compensation - 2007 Account Code           | \$20,031           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26493 - O&O                   | NA   | Workman's Compensation - 2007 Account Code           | \$18,940           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26493 - NO                    | NA   | Workman's Compensation - 2007 Account Code           | \$2,481            | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26494 - SAA                   | NA   | Group Insurance - 2007 Account Code                  | \$2,252,769        | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26494 - SIS                   | NA   | Group Insurance - 2007 Account Code                  | \$286,837          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26494 - O&O                   | NA   | Group Insurance - 2007 Account Code                  | \$551,463          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26494 - NO                    | NA   | Group Insurance - 2007 Account Code                  | \$42,881           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26496 - SAA                   | NA   | Unemployment Compensation - 2007 Account Code        | \$17,248           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26496 - SIS                   | NA   | Unemployment Compensation - 2007 Account Code        | \$2,245            | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26496 - O&O                   | NA   | Unemployment Compensation - 2007 Account Code        | \$4,040            | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26496 - NO                    | NA   | Unemployment Compensation - 2007 Account Code        | \$371              | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26498 - SAA                   | NA   | Severance / Early Retirement Pay - 2007 Account Code | \$171,096          | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26498 - SIS                   | NA   | Severance / Early Retirement Pay - 2007 Account Code | \$21,894           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26498 - O&O                   | NA   | Severance / Early Retirement Pay - 2007 Account Code | \$23,472           | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| 26498 - NO                    | NA   | Severance / Early Retirement Pay - 2007 Account Code | \$2,583            | \$0                | \$0                | \$0                | NA           | NA          | NA            |
| <b>Prorated by Fund Total</b> |  |  | <b>\$5,558,509</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>NA</b>    | <b>NA</b>   | <b>NA</b>     |