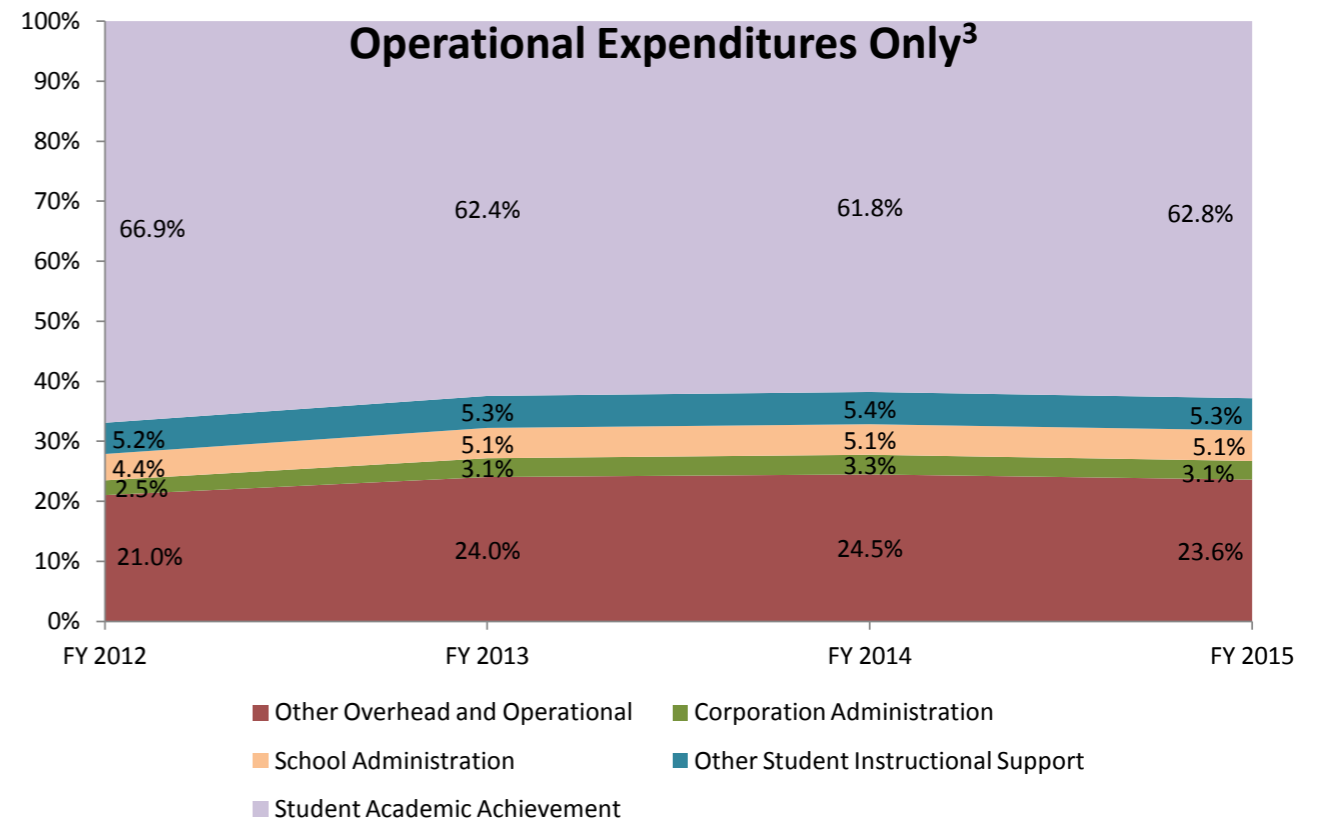
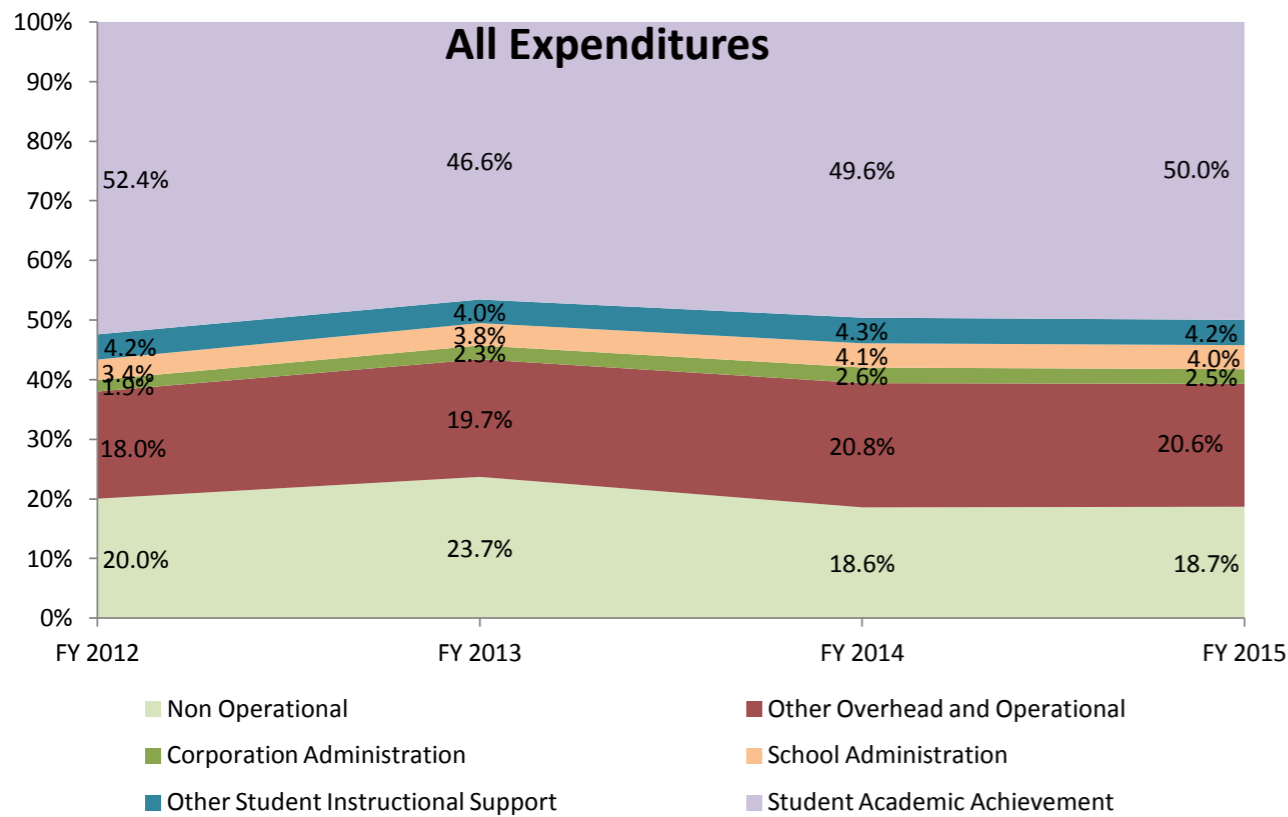


School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

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	\$76,519,778	47.6%	\$84,204,233	51.2%	\$93,038,561	52.4%	\$79,158,800	46.6%	\$81,110,824	49.6%	\$83,062,490	50.0%
Student Instructional Support	\$10,323,045	6.4%	\$12,899,172	7.8%	\$13,598,290	7.7%	\$13,095,687	7.7%	\$13,684,522	8.4%	\$13,751,304	8.3%
Total	\$86,842,822	54.0%	\$97,103,405	59.0%	\$106,636,851	60.1%	\$92,254,488	54.3%	\$94,795,346	58.0%	\$96,813,794	58.2%

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	\$29,160,602	18.1%	\$33,243,367	20.2%	\$35,326,939	19.9%	\$37,481,720	22.0%	\$38,347,988	23.5%	\$38,340,745	23.1%
Non Operational	\$44,882,891	27.9%	\$34,133,934	20.8%	\$35,573,275	20.0%	\$40,283,982	23.7%	\$30,386,974	18.6%	\$31,056,543	18.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$74,043,493	46.0%	\$67,377,301	41.0%	\$70,900,214	39.9%	\$77,765,702	45.7%	\$68,734,962	42.0%	\$69,397,287	41.8%

Grand Total	\$160,886,315	\$164,480,706	\$177,537,065	\$170,020,189	\$163,530,308	\$166,211,081
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

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

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

School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

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	\$177,749	\$1,531,984	\$2,465,376	\$2,100,036	1081.5%	37.1%	-14.8%
11100	Regular Programs	Elementary	\$16,094,627	\$22,211,766	\$24,590,408	\$24,558,917	52.6%	10.6%	-0.1%
11200	Regular Programs	Middle/Junior High	\$8,822,457	\$13,180,251	\$14,178,309	\$13,903,957	57.6%	5.5%	-1.9%
11300	Regular Programs	High School	\$10,615,950	\$14,974,094	\$17,615,674	\$17,691,472	66.6%	18.1%	0.4%
11430	Regular Programs	Vocational Education - Distributive Education	\$1,581	\$1,980	\$2,025	\$1,643	4.0%	-17.0%	-18.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$158,037	\$364,656	\$288,484	\$287,170	81.7%	-21.2%	-0.5%
11470	Regular Programs	Vocational Education - Business Education	\$127,956	\$214,925	\$422,893	\$429,042	235.3%	99.6%	1.5%
11480	Regular Programs	Vocational Education - Industrial Education A	\$281,830	\$282,753	\$328,799	\$330,193	17.2%	16.8%	0.4%
11630	Regular Programs	Alternative Education Programs - High School	\$27,939	\$5,031	\$0	\$0	NA	NA	NA
11920	Regular Programs	Other Regular Programs - Project 4R	\$18,900	\$0	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$965,633	\$1,287,437	\$1,969,103	\$2,209,083	128.8%	71.6%	12.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$144,379	\$220,572	\$119,549	\$123,953	-14.1%	-43.8%	3.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$1,642,634	\$2,373,611	\$0	\$0	NA	NA	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$804,357	\$1,190,244	\$0	\$0	NA	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$1,147	\$0	\$0	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$40,560	\$79,085	\$80,265	NA	97.9%	1.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$401,471	\$608,875	\$736,917	\$663,983	65.4%	9.1%	-9.9%
12420	Special Programs	Emotional Disabilities - All Others	\$1,124,367	\$1,695,783	\$0	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$40,156	\$1,277	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$3,584,307	\$6,880,745	\$7,859,667	\$8,257,525	130.4%	20.0%	5.1%
12710	Special Programs	Equal Opportunity At Risk	\$12,076	\$33,680	\$733	\$656	-94.6%	-98.1%	-10.4%
12810	Special Programs	Special Education Preschool	\$667,836	\$876,099	\$615,036	\$679,101	1.7%	-22.5%	10.4%
12900	Special Programs	Other Special Programs	\$5,848,899	\$7,394,323	\$4,091,325	\$4,119,193	-29.6%	-44.3%	0.7%
14100	Summer School Programs	Elementary	\$184,366	\$84,798	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$63,247	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$305,792	\$318,544	\$221,050	\$370,286	21.1%	16.2%	67.5%
16100	Remediation	Remediation Testing	\$137,120	\$159,792	\$111,962	\$30,766	-77.6%	-80.7%	-72.5%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$43,253	\$179,618	\$111,556	NA	157.9%	-37.9%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$572,692	\$158,295	\$187,715	\$237,250	-58.6%	49.9%	26.4%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$2,514,043	\$2,726,990	\$479,467	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,047,873	\$929,199	\$1,420,020	\$1,424,932	36.0%	53.4%	0.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$18,500	\$0	\$52,025	\$70,571	281.5%	NA	35.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$65	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$1,450,540	\$1,853,954	\$2,066,478	\$2,061,597	42.1%	11.2%	-0.2%
22230	Instruction	Library/Media Services - Audiovisual	\$60,875	\$29,760	\$28,185	\$29,471	-51.6%	-1.0%	4.6%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$37,666	\$0	\$0	NA	NA	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$8,371	\$9,898	\$8,643	\$17,035	103.5%	72.1%	97.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$1,603,073	\$2,404,549	\$927,591	\$3,208,174	100.1%	33.4%	245.9%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$73,572	\$76,825	\$64,686	\$64,664	-12.1%	-15.8%	0.0%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$3,536,295	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$63,140,646	\$84,204,233	\$81,110,824	\$83,062,490	31.6%	-1.4%	2.4%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$43	\$0	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$1,639,501	\$2,394,207	\$3,248,693	\$3,206,614	95.6%	33.9%	-1.3%
21340	Students	Health Services - Nurse Services	\$668,237	\$964,891	\$1,123,991	\$1,160,992	73.7%	20.3%	3.3%
21420	Students	Psychological Services - Psychological Testing	\$564,519	\$770,137	\$431	\$5,961	-98.9%	-99.2%	1283.2%
21510	Students	Speech Path. & Audio. Serv. - Service Area Direction	\$756,211	\$1,344,583	\$1,651,088	\$1,692,681	123.8%	25.9%	2.5%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$61,281	\$78,794	\$0	\$0	NA	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$1,020,653	\$1,454,192	\$766,430	\$752,967	-26.2%	-48.2%	-1.8%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$219,528	\$234,844	\$217,472	NA	-0.9%	-7.4%
24100	School Administration	Office of The Principal	\$3,691,502	\$5,672,839	\$6,659,045	\$6,714,618	81.9%	18.4%	0.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
Student Instructional Support Total				\$8,401,947	\$12,899,172	\$13,684,522	\$13,751,304	63.7%	6.6%	0.5%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$21,763	\$24,760	\$53,078	\$107,792	395.3%	335.3%	103.1%	
23150	General Administration	Board of Education - Legal Services	\$120,121	\$151,329	\$425,956	\$203,116	69.1%	34.2%	-52.3%	
23160	General Administration	Board of Education - Promotion Expenses	\$11,478	\$8,614	\$7,710	\$4,339	-62.2%	-49.6%	-43.7%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$283,101	\$325,875	\$412,988	\$414,118	46.3%	27.1%	0.3%	
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$100,748	\$107,525	NA	NA	6.7%	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$222,997	\$270,834	\$316,250	\$389,887	74.8%	44.0%	23.3%	
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$52,448	\$73,968	\$106,552	\$109,071	108.0%	47.5%	2.4%	
25150	Central Services	Fiscal Services - Payroll Services	\$39,872	\$66,673	\$62,226	\$72,769	82.5%	9.1%	16.9%	
25160	Central Services	Fiscal Services - Financial Accounting	\$113,440	\$167,171	\$235,652	\$255,145	124.9%	52.6%	8.3%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$85,395	\$47,759	\$15,077	\$18,965	-77.8%	-60.3%	25.8%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$11,565	\$10,891	\$50,911	\$57,350	395.9%	426.6%	12.6%	
25199	Central Services	Fiscal Services - Other - Other	\$0	\$47,248	\$27,509	\$28,552	NA	-39.6%	3.8%	
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$49,718	\$79,373	\$81,395	\$62,493	25.7%	-21.3%	-23.2%	
25300	Central Services	Printing, Pub., and Duplicating Services	\$197,097	\$256,436	\$221,440	\$277,378	40.7%	8.2%	25.3%	
25720	Central Services	Personnel Services - Recruitment and Placement	\$343,471	\$598,061	\$753,233	\$810,106	135.9%	35.5%	7.6%	
25750	Central Services	Personnel Services - Health Services	\$7,291	\$2,992	\$319,298	\$6,421	-11.9%	114.6%	-98.0%	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$311	\$3,641	\$4,803	NA	1445.4%	31.9%	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$496,611	\$623,378	\$1,084,480	\$1,155,075	132.6%	85.3%	6.5%	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$112,573	\$70,830	\$85,133	\$83,583	-25.8%	18.0%	-1.8%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$8,728,976	\$10,685,232	\$11,142,803	\$11,333,573	29.8%	6.1%	1.7%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$3,458,065	\$4,380,687	\$4,934,680	\$4,526,000	30.9%	3.3%	-8.3%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,539	\$0	\$0	\$0	NA	NA	NA	
26499	Category not Specified	Other - 2007 Account Code	\$24,490	\$0	\$0	\$0	NA	NA	NA	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$73,642	\$108,766	\$107,090	\$189,337	157.1%	74.1%	76.8%	
26600	Oper. & Maint. of Plant Serv.	Security Services	\$122,872	\$217,869	\$221,289	\$247,630	101.5%	13.7%	11.9%	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$386,505	\$292,837	\$438,838	\$367,016	-5.0%	25.3%	-16.4%	
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$6,239	\$11,516	\$35,730	\$16,686	167.4%	44.9%	-53.3%	
27010	Student Transportation	Service Area Direction	\$279,674	\$517,531	\$662,743	\$767,103	174.3%	48.2%	15.7%	
27100	Student Transportation	Vehicle Operation	\$3,083,080	\$4,735,760	\$5,165,898	\$4,878,407	58.2%	3.0%	-5.6%	
27200	Student Transportation	Monitoring Services	\$146,601	\$51,315	\$0	\$0	NA	NA	NA	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$1,566,103	\$2,173,360	\$2,847,825	\$2,421,302	54.6%	11.4%	-15.0%	
27400	Student Transportation	Purchase of School Buses	\$928,033	\$932,838	\$188,000	\$1,441,419	55.3%	54.5%	666.7%	
27500	Student Transportation	Insurance on Buses	\$156,491	\$101,594	\$175,580	\$142,281	-9.1%	40.0%	-19.0%	
27900	Student Transportation	Other Student Transportation Services	\$158,803	\$195,346	\$327,933	\$299,668	88.7%	53.4%	-8.6%	
31100	Food Services Operations	Service Area Direction	\$0	\$306,713	\$484,459	\$403,750	NA	31.6%	-16.7%	
31200	Food Services Operations	Food Preparation and Dispensing	\$2,224,655	\$2,573,565	\$3,221,052	\$3,149,214	41.6%	22.4%	-2.2%	
31400	Food Services Operations	Food Purchases	\$2,105,216	\$2,718,018	\$3,663,102	\$3,696,055	75.6%	36.0%	0.9%	
31900	Food Services Operations	Other Food Services	\$377,774	\$413,918	\$367,685	\$292,817	-22.5%	-29.3%	-20.4%	
Overhead and Operational Total			\$25,998,700	\$33,243,367	\$38,347,988	\$38,340,745	47.5%	15.3%	0.0%	
Non Operational										
33100	Community Service Operations	Direction of Community Services	\$7,158	\$0	\$0	\$0	NA	NA	NA	
33400	Category not Specified	Athletic Coaches	\$904,000	\$1,113,810	\$1,283,697	\$1,304,696	44.3%	17.1%	1.6%	
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$26,383	\$0	NA	NA	NA	
33990	Other Community Services	Other	\$96,623	\$128,873	\$198,702	\$202,811	109.9%	57.4%	2.1%	
41000	Category not Specified	Land Acquisition and Development	\$748,076	\$85,703	\$233,182	\$407,328	-45.5%	375.3%	74.7%	
43000	Category not Specified	Professional Services	\$0	\$107,595	\$0	\$0	NA	NA	NA	
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$19,178,492	\$5,732,915	\$5,429,792	\$6,364,643	-66.8%	11.0%	17.2%	
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$694,916	\$1,229,512	\$1,349,702	\$1,332,614	91.8%	8.4%	-1.3%	
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$73,819	\$0	\$0	NA	NA	NA	
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$9,505	\$99,869	\$16,823	\$28,616	201.1%	-71.3%	70.1%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Carmel Clay Schools (3060)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$2,123,559	\$3,031,121	\$2,635,092	\$3,241,310	52.6%	6.9%	23.0%
51100 Principal on Debt Bonds	\$2,710,000	\$3,010,000	\$1,880,000	\$700,000	-74.2%	-76.7%	-62.8%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$342,500	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$1,143,481	\$849,564	\$49,350	\$144,900	-87.3%	-82.9%	193.6%
52200 Interest on Debt Temporary Loans	\$577,647	\$872,791	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$16,250,594	\$9,304,008	\$10,932,215	\$11,475,814	-29.4%	23.3%	5.0%
53150 Lease Rental Buildings-Interest	\$0	\$8,494,354	\$6,009,535	\$5,853,811	NA	-31.1%	-2.6%
Non Operational Total	\$44,444,051	\$34,133,934	\$30,386,974	\$31,056,543	-30.1%	-9.0%	2.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$485,512	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$63,327	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$320,021	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$55,690	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$3,773,477	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$558,767	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$852,798	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$115,473	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$143,415	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$22,836	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$80,829	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$3,068	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$7,982,884	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$1,182,345	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$1,789,294	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$248,206	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$18,993	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$3,038	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$11,255	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$393	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$974,849	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$90,785	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$107,705	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$16,009	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$18,900,971	\$0	\$0	\$0	NA	NA	NA