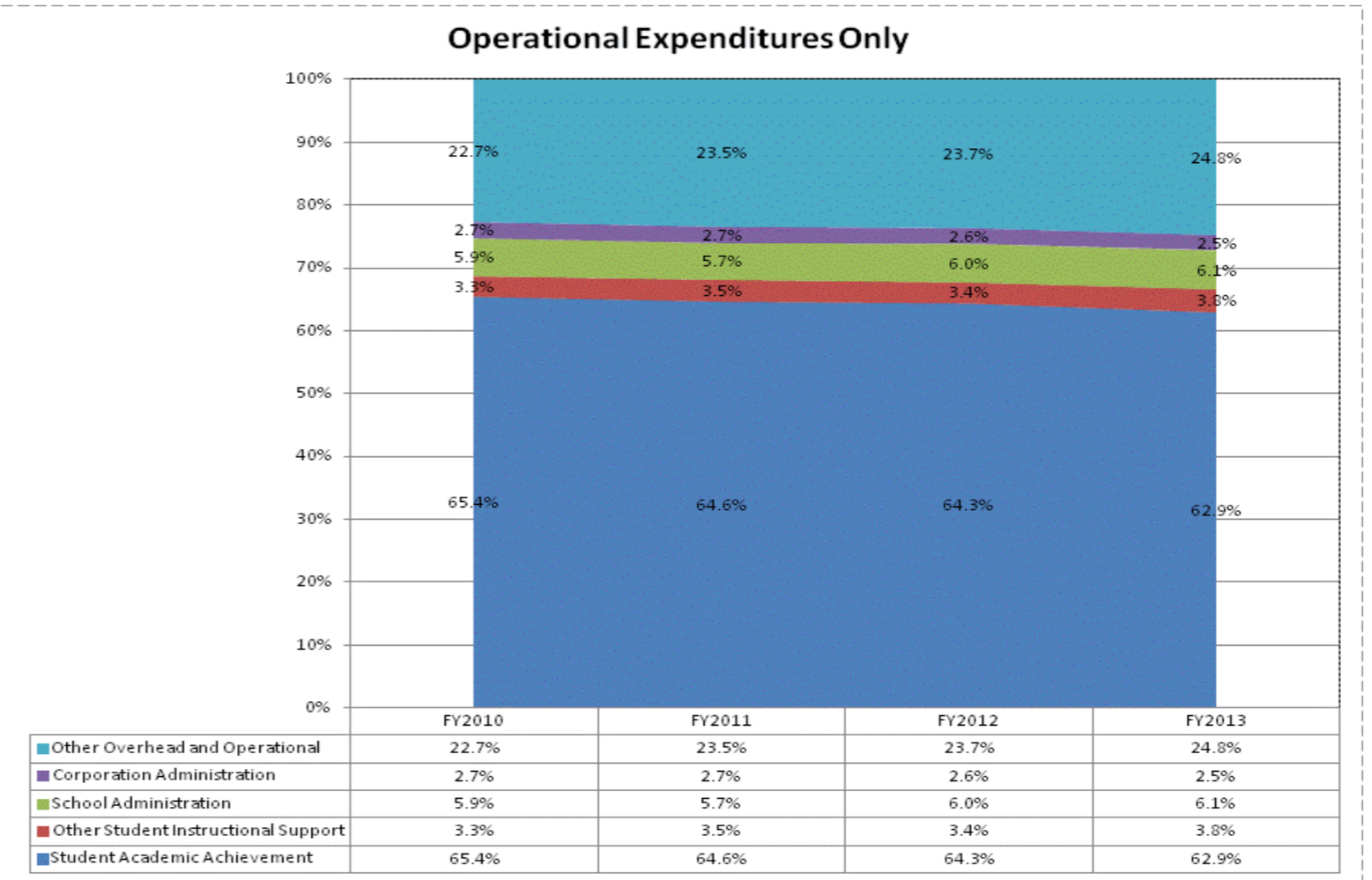
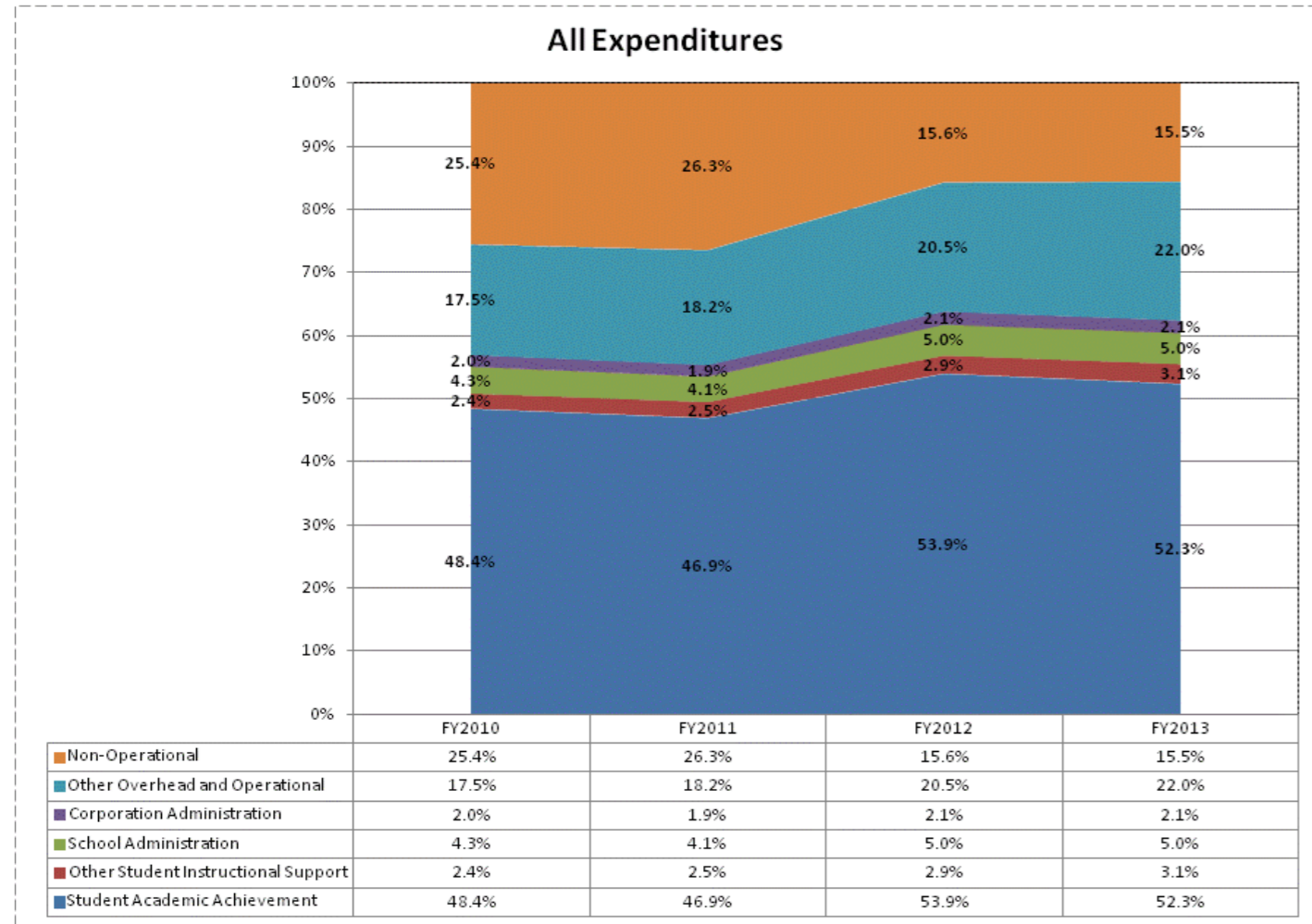


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clay Community Schools (1125)**

Clay Community Schools (1125)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$21,617,474	53.2%	\$23,657,526	54.3%	\$23,678,797	53.9%	\$21,836,761	52.3%
Student Instructional Support	\$2,620,034	6.4%	\$3,072,452	7.1%	\$3,453,128	7.9%	\$3,398,943	8.1%
Overhead and Operational	\$8,981,570	22.1%	\$10,163,798	23.3%	\$9,925,890	22.6%	\$10,050,591	24.1%
Nonoperational	\$7,442,387	18.3%	\$6,667,092	15.3%	\$6,852,441	15.6%	\$6,464,270	15.5%
Grand Total	\$40,661,465		\$43,560,868		\$43,910,256		\$41,750,565	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	59.6%	61.4%	61.8%	60.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clay Community Schools (1125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$16,580	\$67,343	N/A	N/A	306%
11050 Regular Programs; Full Day Kindergarten	\$0	\$871,455	\$844,231	\$851,657	N/A	-2%	1%
11100 Regular Programs; Elementary	\$5,899,053	\$7,576,260	\$7,449,762	\$6,527,245	11%	-14%	-12%
11200 Regular Programs; Middle/Junior High	\$2,632,899	\$3,718,077	\$3,630,244	\$3,301,928	25%	-11%	-9%
11300 Regular Programs; High School	\$3,359,355	\$4,805,807	\$5,268,765	\$4,970,936	48%	3%	-6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$104,082	\$99,211	\$95,899	N/A	-8%	-3%
11420 Vocational Education; Agriculture B	\$59,178	\$88,541	\$50,552	\$63,820	8%	-28%	26%
11430 Vocational Education; Distributive Education	\$38,765	\$69,172	\$70,613	\$42,967	11%	-38%	-39%
11440 Vocational Education; Health Occupations	\$0	\$0	\$38,544	\$41,193	N/A	N/A	7%
11450 Vocational Education; Consumer and Homemaking	\$209,104	\$284,594	\$290,349	\$300,430	44%	6%	3%
11470 Vocational Education; Business Education	\$37,764	\$44,918	\$13,544	\$58,036	54%	29%	329%
11480 Vocational Education; Industrial Education A	\$126,030	\$192,419	\$222,195	\$215,248	71%	12%	-3%
11630 Regular Programs; Alternative Education Programs; High School	\$161,720	\$216,156	\$283,072	\$268,871	66%	24%	-5%
11910 Other Regular Programs; Competency Testing	\$30,938	\$38,250	\$23,625	\$17,935	-42%	-53%	-24%
11920 Other Regular Programs; Project 4R	\$0	\$0	\$0	\$80,624	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$13,543	\$51,478	\$43,243	\$35,691	164%	-31%	-17%
12210 Mental Disabilities; Mild Mental Disabilities	\$462,965	\$618,688	\$663,543	\$611,476	32%	-1%	-8%
12220 Mental Disabilities; Moderate Mental Disabilities	\$171,234	\$240,092	\$183,120	\$223,635	31%	-7%	22%
12310 Physical Impairment; Orthopedic Impairment	\$37,403	\$15,605	\$15,495	\$12,516	-67%	-20%	-19%
12320 Physical Impairment; Multiple Disabilities	\$60,965	\$75,443	\$51,772	\$52,195	-14%	-31%	1%
12330 Physical Impairment; Visual Impairment	\$1,710	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$96,703	\$128,710	\$176,374	\$199,024	106%	55%	13%
12350 Physical Impairment; Homebound	\$63,691	\$36,792	\$32,260	\$34,741	-45%	-6%	8%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$275,783	\$417,906	\$442,359	\$384,693	39%	-8%	-13%
12510 Culturally Different; Communication Disorders	\$199,193	\$368,516	\$423,032	\$421,040	111%	14%	0%
12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12610 Learning Disability	\$1,000,413	\$1,468,714	\$1,305,594	\$1,303,514	30%	-11%	0%
12710 Equal Opportunity At Risk	\$46,143	\$79,248	\$591	\$1,598	-97%	-98%	170%
12810 Special Education Preschool	\$144,479	\$151,238	\$152,275	\$146,069	1%	-3%	-4%
12900 Other Special Programs	\$60,678	\$118,178	\$152,565	\$51,028	-16%	-57%	-67%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,364	\$46,373	\$52,365	\$73,399	244%	58%	40%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$38,112	\$15,737	\$0	\$12,860	-66%	-18%	N/A
14100 Summer School Programs; Elementary	\$6,930	\$19,284	\$2,870	\$14,163	104%	-27%	393%
14200 Summer School Programs; Middle/Junior High School	\$0	\$7,489	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$65,451	\$48,951	\$24,537	\$14,599	-78%	-70%	-41%
16100 Remediation Testing	\$33,601	\$60,620	\$7,788	\$27,221	-19%	-55%	250%
16200 Preventive Remediation	\$37,343	\$5,678	\$264	\$8,897	-76%	57%	> 500%
22110 Improvement of Instruction; Service Area Direction	\$86,491	\$47,645	\$65,197	\$40,130	-54%	-16%	-38%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$212,588	\$217,174	\$167,309	\$182,760	-14%	-16%	9%
22130 Improvement of Instruction; Instructional Staff Training	\$37,740	\$11,195	\$2,507	\$22,496	-40%	101%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$50,267	\$50,144	\$1,116	\$0	-100%	-100%	-100%
22210 Library/Media Services; Service Area Direction	\$250,512	\$315,346	\$333,307	\$342,792	37%	9%	3%
22220 Library/Media Services; School Library	\$171,250	\$247,889	\$262,286	\$234,423	37%	-5%	-11%
22230 Library/Media Services; Audiovisual	\$12,931	\$7,785	\$6,493	\$7,633	-41%	-2%	18%
22250 Library/Media Services; Computer Assisted Instruction Services	\$14,281	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$10,743	\$20,330	\$23,197	\$6,065	-44%	-70%	-74%
22360 Instruction, Related Technology; Network Support	\$118,962	\$243,669	\$313,770	\$359,426	202%	48%	15%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$1,900	\$0	N/A	N/A	-100%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$2,438	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$408,098	\$511,691	\$467,944	\$108,545	-73%	-79%	-77%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clay Community Schools (1125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$187	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$876,528	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$17,642,903	\$23,657,526	\$23,678,797	\$21,836,761	24%	-8%	-8%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$925	N/A	N/A	N/A
21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$570,082	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$394,873	\$472,562	\$510,473	\$432	-100%	-100%	-100%
21310 Health Services; Service Area Direction	\$119,483	\$190,028	\$197,286	\$200,389	68%	5%	2%
21410 Psychological Services; Service Area Direction	\$52,122	\$82,842	\$95,122	\$22,658	-57%	-73%	-76%
21420 Psychological Testing	\$63,324	\$84,601	\$140,244	\$160,004	153%	89%	14%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$79,683	\$135,969	N/A	N/A	71%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$50,968	\$9,274	N/A	N/A	-82%
21810 Special Education Administration; Service Area Direction	\$159,431	\$145,095	\$186,522	\$208,787	31%	44%	12%
21910 Other Support Services, Students; Service Area Direction	\$620	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$1,290,299	\$2,070,933	\$2,142,761	\$2,015,023	56%	-3%	-6%
24900 Other Support Services, School Administration	\$34,059	\$26,391	\$50,069	\$75,400	121%	186%	51%
Student Instructional Support Total	\$2,114,211	\$3,072,452	\$3,453,128	\$3,398,943	61%	11%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,467	\$41,189	\$50,368	\$28,490	-15%	-31%	-43%
23150 Board of Education; Legal Services	\$17,140	\$80,968	\$39,163	\$9,720	-43%	-88%	-75%
23160 Board of Education; Promotion Expenses	\$2,928	\$2,449	\$3,361	\$2,815	-4%	15%	-16%
23190 Board of Education; Other Governing Body Services	\$765	\$0	\$0	\$0	-100%	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$307,025	\$531,737	\$456,997	\$429,460	40%	-19%	-6%
23220 Executive Administration; Community Relations	\$36,476	\$3,286	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$42,595	\$17,161	\$24,997	\$30,386	-29%	77%	22%
25110 Fiscal Services; Office of The Business Manager	\$86,459	\$133,478	\$116,729	\$130,134	51%	-3%	11%
25140 Fiscal Services; Receiving and Disbursing Funds	\$30,599	\$52,860	\$109,866	\$100,256	228%	90%	-9%
25150 Fiscal Services; Payroll Services	\$29,536	\$55,374	\$56,850	\$54,553	85%	-1%	-4%
25180 Fiscal Services; Property Accounting	\$0	\$0	\$16,600	\$0	N/A	N/A	-100%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$71	\$0	N/A	N/A	-100%
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$6,274	\$0	\$0	N/A	-100%	N/A
25196 Other Fiscal Services; Cash Change	\$185	\$75	\$75	\$0	-100%	-100%	-100%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$1,855	\$2,529	N/A	N/A	36%
25300 Printing, Publishing, and Duplicating Services	\$7,750	\$10,848	\$12,818	\$19,754	155%	82%	54%
25400 Planning, Research, Development and Evaluation	\$4,250	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$20,529	\$20,514	\$20,395	N/A	-1%	-1%
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$6,957	N/A	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$10,079	\$0	\$0	\$0	-100%	N/A	N/A
25890 Other Technology Services	\$58,338	\$27,226	\$29,330	\$27,679	-53%	2%	-6%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$74,210	\$113,221	\$112,968	\$122,716	65%	8%	9%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,363,864	\$3,037,551	\$3,222,095	\$3,310,853	40%	9%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$0	\$4,992	N/A	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$339,151	\$754,432	\$571,653	\$504,873	49%	-33%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$5,023	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$805,684	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$35,986	\$28,833	\$331	N/A	-99%	-99%
26700 Operation and Maintenance of Plant Services; Insurance	\$247,521	\$303,314	\$462,249	\$497,674	101%	64%	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Clay Community Schools (1125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$304	\$3,390	\$3,543	\$2,984	> 500%	-12%	-16%
27010 Student Transportation; Service Area Direction	\$136,611	\$176,841	\$164,154	\$174,801	28%	-1%	6%
27100 Student Transportation; Vehicle Operation	\$809,289	\$1,258,196	\$1,273,682	\$1,182,186	46%	-6%	-7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$485,619	\$536,832	\$712,946	\$701,661	44%	31%	-2%
27400 Student Transportation; Purchase of School Buses	\$340,942	\$801,129	\$271,608	\$514,385	51%	-36%	89%
27500 Student Transportation; Insurance on Buses	\$62,870	\$45,575	\$52,822	\$57,258	-9%	26%	8%
27900 Student Transportation; Other Student Transportation Services	\$80,969	\$67,334	\$74,768	\$73,135	-10%	9%	-2%
27910 Student Transportation; Bus Driver Training	\$3,945	\$1,598	\$2,003	\$4,525	15%	183%	126%
31100 Food Services Operations; Service Area Direction	\$209,738	\$306,284	\$311,224	\$323,773	54%	6%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,348,929	\$1,738,661	\$1,721,751	\$1,711,314	27%	-2%	-1%
Overhead and Operational Total	\$7,982,258	\$10,163,798	\$9,925,890	\$10,050,591	26%	-1%	1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$114,297	\$41,873	\$27,649	\$39,006	-66%	-7%	41%
33200 Community Recreation	\$4,823	\$4,907	\$5,257	\$5,064	5%	3%	-4%
33400 Athletic Coaches	\$212,490	\$250,028	\$239,618	\$244,337	15%	-2%	2%
33600 Nonpublic School Pupil Services	\$0	\$0	\$0	\$4,148	N/A	N/A	N/A
33910 High School Band Uniforms	\$0	\$0	\$0	\$393	N/A	N/A	N/A
33990 Other Community Services; Other	\$153,392	\$22,114	\$28,869	\$34,945	-77%	58%	21%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$8,107	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,670	\$25,280	\$2,200	\$6,500	289%	-74%	195%
45100 Building Acquisition, Construction and Improvements	\$288,067	\$1,199,928	\$1,719,522	\$1,005,952	249%	-16%	-41%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$918,025	\$261,438	\$130,719	\$392,157	-57%	50%	200%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$316,452	\$85,980	\$88,355	\$89,935	-72%	5%	2%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$147,315	\$33,329	\$23,764	\$394,097	168%	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$640,571	\$434,091	\$707,006	\$474,239	-26%	9%	-33%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,633	\$97,632	\$42,531	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$205,000	\$230,000	\$265,000	\$275,000	34%	20%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$52,508	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$142,952	\$118,031	\$85,022	\$72,057	-50%	-39%	-15%
52200 Debt Services; Interest on Debt; Temporary Loans	\$67,062	\$98,329	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,306,000	\$3,020,000	\$2,141,000	\$2,445,000	-26%	-19%	14%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$77,808	\$747,000	\$683,000	N/A	> 500%	-9%
54200 Common School Fund; Principal	\$824,729	\$540,747	\$535,130	\$206,667	-75%	-62%	-61%
54250 Common School Fund; Interest	\$0	\$125,577	\$63,798	\$39,267	N/A	-69%	-38%
Nonoperational Total	\$7,363,583	\$6,667,092	\$6,852,441	\$6,464,270	-12%	-3%	-6%
Prorated By Fund							
26491 2007 Account Code - PERF	\$457,392	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,530,366	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$193,852	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,133,950	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$23,904	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$219,045	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,558,509	\$0	\$0	\$0	N/A	N/A	N/A