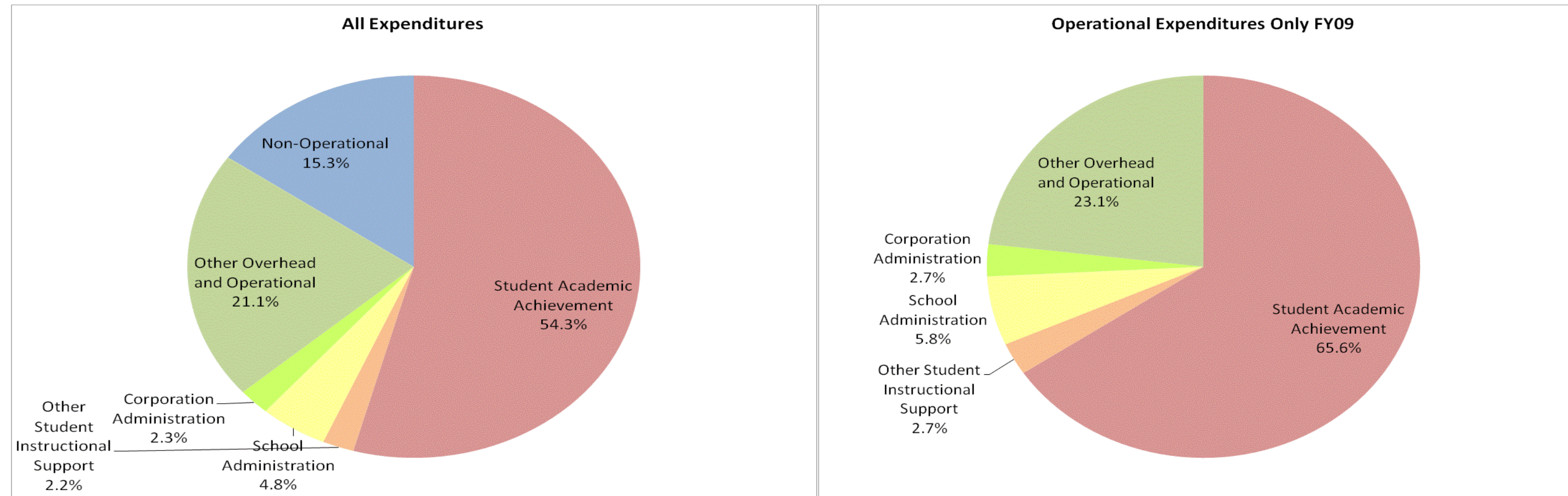


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Clay Community Schools (1125)**

Clay Community Schools (1125)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$17,306,467	51.9%	\$21,617,474	53.2%	\$23,144,365	54.5%	\$23,657,526	54.3%
Student Instructional Support	\$1,932,661	5.8%	\$2,620,034	6.4%	\$2,874,526	6.8%	\$3,072,452	7.1%
Overhead and Operational	\$6,706,411	20.1%	\$8,981,570	22.1%	\$9,255,623	21.8%	\$10,163,798	23.3%
Nonoperational	\$7,402,821	22.2%	\$7,442,387	18.3%	\$7,197,403	16.9%	\$6,667,092	15.3%
Grand Total	\$33,348,359		\$40,661,465		\$42,471,916	7%	\$43,560,868	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	57.7%	59.6%	61.3%	61.4%



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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$727,136	\$871,455			20%
	11100 Regular Programs; Elementary	\$4,997,246	\$5,899,053	\$6,583,146	\$7,576,260	52%	28%	15%
	11200 Regular Programs; Middle/Junior High	\$2,221,885	\$2,632,899	\$3,194,940	\$3,718,077	67%	41%	16%
	11300 Regular Programs; High School	\$3,315,907	\$3,359,355	\$4,139,646	\$4,805,807	45%	43%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$61,025	\$104,082			71%
	11420 Vocational Education; Agriculture B	\$42,125	\$59,178	\$75,067	\$88,541	110%	50%	18%
	11430 Vocational Education; Distributive Education	\$47,631	\$38,765	\$58,163	\$69,172	45%	78%	19%
	11450 Vocational Education; Consumer and Homemaking	\$163,081	\$209,104	\$281,864	\$284,594	75%	36%	1%
	11470 Vocational Education; Business Education	\$17,761	\$37,764	\$38,365	\$44,918	153%	19%	17%
	11480 Vocational Education; Industrial Education A	\$139,716	\$126,030	\$158,298	\$192,419	38%	53%	22%
	11630 Regular Programs; Alternative Education Programs; High School	\$59,623	\$161,720	\$173,801	\$216,156	263%	34%	24%
	11910 Other Regular Programs; Competency Testing	\$10,105	\$30,938	\$39,454	\$38,250	279%	24%	-3%
	12110 Gifted And Talented; Gifted and Talented	\$2,076	\$13,543	\$41,855	\$51,478	> 500%	280%	23%
	12210 Mental Disabilities; Mild Mental Disabilities	\$358,112	\$462,965	\$566,668	\$618,688	73%	34%	9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$140,727	\$171,234	\$246,753	\$240,092	71%	40%	-3%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$37,403	\$43,986	\$15,605		-58%	-65%
	12320 Physical Impairment; Multiple Disabilities	\$95,049	\$60,965	\$65,992	\$75,443	-21%	24%	14%
	12330 Physical Impairment; Visual Impairment	\$0	\$1,710	\$0	\$0		-100%	
	12340 Physical Impairment; Hearing Impairment	\$60,566	\$96,703	\$110,328	\$128,710	113%	33%	17%
	12350 Physical Impairment; Homebound	\$34,390	\$63,691	\$31,570	\$36,792	7%	-42%	17%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$149,390	\$275,783	\$359,598	\$417,906	180%	52%	16%
	12510 Culturally Different; Communication Disorders	\$166,553	\$199,193	\$278,217	\$368,516	121%	85%	32%
	12520 Culturally Different; Compensatory	\$36,240	\$0	\$384	\$0	-100%		-100%
	12610 Learning Disability	\$589,759	\$1,000,413	\$1,254,153	\$1,468,714	149%	47%	17%
	12710 Equal Opportunity At Risk	\$57,350	\$46,143	\$69,730	\$79,248	38%	72%	14%
	12810 Special Education Preschool	\$135,974	\$144,479	\$143,055	\$151,238	11%	5%	6%
	12900 Other Special Programs	\$111,584	\$60,678	\$116,345	\$118,178	6%	95%	2%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$23,617	\$21,364	\$51,642	\$46,373	96%	117%	-10%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$1,192	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$18,132	\$38,112	\$14,332	\$15,737	-13%	-59%	10%
	14100 Summer School Programs; Elementary	\$0	\$6,930	\$30,943	\$19,284		178%	-38%
	14200 Summer School Programs; Middle/Junior High School	\$5,292	\$0	\$6,596	\$7,489	42%		14%
	14300 Summer School Programs; High School	\$78,140	\$65,451	\$48,246	\$48,951	-37%	-25%	1%
	16100 Remediation Testing	\$98,494	\$33,601	\$21,952	\$60,620	-38%	80%	176%
	16200 Preventive Remediation	\$69,625	\$37,343	\$16,873	\$5,678	-92%	-85%	-66%
	22110 Improvement of Instruction; Service Area Direction	\$34,318	\$86,491	\$77,519	\$47,645	39%	-45%	-39%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$212,750	\$212,588	\$133,103	\$217,174	2%	2%	63%
	22130 Improvement of Instruction; Instructional Staff Training	\$26,878	\$37,740	\$29,391	\$11,195	-58%	-70%	-62%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$50,267	\$44,662	\$50,144		0%	12%
	22210 Library/Media Services; Service Area Direction	\$328,016	\$250,512	\$316,873	\$315,346	-4%	26%	0%
	22220 Library/Media Services; School Library	\$187,116	\$171,250	\$194,008	\$247,889	32%	45%	28%
	22230 Library/Media Services; Audiovisual	\$22,739	\$12,931	\$12,665	\$7,785	-66%	-40%	-39%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$70,570	\$14,281	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$10,743	\$22,854	\$20,330		89%	-11%
	22360 Instruction, Related Technology; Network Support	\$0	\$118,962	\$206,683	\$243,669		105%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$175,197	\$408,098	\$271,171	\$511,691	192%	25%	89%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$187			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,480	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$595,297	\$876,528	\$479,784	\$0			
Student Academic Achievement Total		\$14,901,704	\$17,642,903	\$20,838,837	\$23,657,526	59%	34%	14%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$314,567	\$394,873	\$471,871	\$472,562	50%	20%	0%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$595	\$0			-100%
	21310 Health Services; Service Area Direction	\$87,455	\$119,483	\$164,194	\$190,028	117%	59%	16%
	21410 Psychological Services; Service Area Direction	\$0	\$52,122	\$69,383	\$82,842		59%	19%
	21420 Psychological Testing	\$97,460	\$63,324	\$71,008	\$84,601	-13%	34%	19%
	21810 Special Education Administration; Service Area Direction	\$99,123	\$159,431	\$136,209	\$145,095	46%	-9%	7%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$620	\$0	\$0		-100%	
	24100 Office of The Principal	\$1,050,150	\$1,290,299	\$1,646,740	\$2,070,933	97%	61%	26%
	24900 Other Support Services, School Administration	\$7,221	\$34,059	\$13,540	\$26,391	266%	-23%	95%
Student Instructional Support Total		\$1,655,976	\$2,114,211	\$2,573,540	\$3,072,452	86%	45%	19%
Overhead and Operational								

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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$27,480	\$33,467	\$33,303	\$41,189	50%	23%	24%
	23150 Board of Education; Legal Services	\$9,809	\$17,140	\$61,554	\$80,968	> 500%	372%	32%
	23160 Board of Education; Promotion Expenses	\$1,852	\$2,928	\$3,761	\$2,449	32%	-16%	-35%
	23190 Board of Education; Other Governing Body Services	\$0	\$765	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$324,010	\$307,025	\$406,482	\$531,737	64%	73%	31%
	23220 Executive Administration; Community Relations	\$0	\$36,476	\$3,905	\$3,286		-91%	-16%
	23290 Executive Administration; Other Executive Administration Services	\$67,035	\$42,595	\$24,360	\$17,161	-74%	-60%	-30%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$86,459	\$118,148	\$133,478		54%	13%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$23,258	\$30,599	\$40,403	\$52,860	127%	73%	31%
	25150 Fiscal Services; Payroll Services	\$27,819	\$29,536	\$41,521	\$55,374	99%	87%	33%
	25191 Other Fiscal Services; Refund of Revenue	\$213	\$0	\$60	\$0	-100%		-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$6,274			
	25196 Other Fiscal Services; Cash Change	\$780	\$185	\$75	\$75	-90%	-59%	0%
	25300 Printing, Publishing, and Duplicating Services	\$7,166	\$7,750	\$10,726	\$10,848	51%	40%	1%
	25400 Planning, Research, Development and Evaluation	\$4,143	\$4,250	\$0	\$0	-100%	-100%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$10,272	\$20,529			100%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$10,079	\$0	\$0		-100%	
	25890 Other Technology Services	\$75,092	\$58,338	\$29,590	\$27,226	-64%	-53%	-8%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$63,973	\$74,210	\$94,003	\$113,221	77%	53%	20%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,032,363	\$2,363,864	\$2,626,243	\$3,037,551	49%	28%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,740	\$0	\$908	\$0	-100%		-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$295,614	\$339,151	\$484,712	\$754,432	155%	122%	56%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$5,264	\$5,023	\$3,685	\$0			
	26499 2007 Account Code - Other	\$346,973	\$805,684	\$372,359	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$35,986			
	26700 Operation and Maintenance of Plant Services; Insurance	\$103,442	\$247,521	\$171,964	\$303,314	193%	23%	76%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,397	\$304	\$1,533	\$3,390	143%	> 500%	121%
	27010 Student Transportation; Service Area Direction	\$133,670	\$136,611	\$166,939	\$176,841	32%	29%	6%
	27100 Student Transportation; Vehicle Operation	\$679,843	\$809,289	\$1,026,393	\$1,258,196	85%	55%	23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$273,179	\$485,619	\$604,603	\$536,832	97%	11%	-11%
	27400 Student Transportation; Purchase of School Buses	\$248,252	\$340,942	\$325,045	\$801,129	223%	135%	146%
	27500 Student Transportation; Insurance on Buses	\$23,366	\$62,870	\$48,402	\$45,575	95%	-28%	-6%
	27700 Student Transportation; Contracted Transportation Services	\$1,423	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$41,474	\$80,969	\$75,698	\$67,334	62%	-17%	-11%
	27910 Student Transportation; Bus Driver Training	\$1,658	\$3,945	\$1,723	\$1,598	-4%	-59%	-7%
	31100 Food Services Operations; Service Area Direction	\$132,600	\$209,738	\$283,543	\$306,284	131%	46%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,086,304	\$1,348,929	\$1,535,691	\$1,738,661	60%	29%	13%
Overhead and Operational Total		\$6,044,189	\$7,982,258	\$8,607,603	\$10,163,798	68%	27%	18%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$114,297	\$168,677	\$41,873		-63%	-75%
	33200 Community Recreation	\$0	\$4,823	\$4,564	\$4,907		2%	8%
	33400 Athletic Coaches	\$189,112	\$212,490	\$233,049	\$250,028	32%	18%	7%
	33990 Other Community Services; Other	\$26,477	\$153,392	\$15,323	\$22,114	-16%	-86%	44%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$7,200	\$8,107	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$2,373	\$1,670	\$0	\$25,280	> 500%	> 500%	
	45100 Building Acquisition, Construction and Improvements	\$1,887,909	\$288,067	\$271,276	\$1,199,928	-36%	317%	342%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$918,025	\$917,718	\$261,438		-72%	-72%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,132	\$316,452	\$129,983	\$85,980	272%	-73%	-34%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$147,315	\$203,232	\$33,329		-77%	-84%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,157,165	\$640,571	\$622,745	\$434,091	-62%	-32%	-30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$102,700	\$12,633	\$0	\$97,632	-5%	> 500%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$205,000	\$220,000	\$230,000		12%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$142,952	\$127,227	\$118,031		-17%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$67,062	\$173,533	\$98,329		47%	-43%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,315,000	\$3,306,000	\$3,253,000	\$3,020,000	-9%	-9%	-7%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$53,000	\$77,808			47%
	54200 Common School Fund; Principal	\$654,460	\$824,729	\$694,564	\$540,747	-17%	-34%	-22%
	54250 Common School Fund; Interest	\$0	\$0	\$72,515	\$125,577			73%
Nonoperational Total		\$7,365,529	\$7,363,583	\$7,160,405	\$6,667,092	-9%	-9%	-7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$345,684	\$457,392	\$259,823	\$0			
	26492 2007 Account Code - Social Security	\$1,314,917	\$1,530,366	\$779,855	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$28,275	\$193,852	\$126,371	\$0			
	26494 2007 Account Code - Group Insurance	\$1,535,884	\$3,133,950	\$2,032,912	\$0			

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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26496 2007 Account Code - Unemployment Compensation	\$5,201	\$23,904	\$10,087	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$150,999	\$219,045	\$82,483	\$0			
Prorated By Fund Total		\$3,380,962	\$5,558,509	\$3,291,532	\$0			