

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Clay Community Schools (1125)

Clay Community Schools (1125)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$13,787,432	\$13,805,116	\$13,235,427	\$13,670,348	0%	3%
Noncertified Salaries (120)	\$2,205,758	\$2,266,349	\$2,216,723	\$2,132,333	-1%	-4%
Group Health Insurance (222)	\$2,911,360	\$2,566,709	\$1,782,124	\$1,701,206	-13%	-5%
Social Security-Certified Employee Retirement (212)	\$1,011,236	\$1,004,586	\$966,986	\$993,788	0%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$777,538	\$837,691	\$879,729	\$943,818	5%	7%
Operational Supplies (611)	\$327,219	\$347,093	\$374,334	\$312,050	-1%	-17%
Public Employees Retirement Fund (214)	\$255,777	\$268,616	\$271,183	\$284,107	3%	5%
Licensed Employees Temporary Salaries (135)	\$262,788	\$256,308	\$198,016	\$272,502	1%	38%
Textbooks (630)	\$324,254	\$467,944	\$108,545	\$271,978	-4%	151%
Other Employee Benefits (241 to 290)	\$725,592	\$603,960	\$608,904	\$204,940	-27%	-66%
Social Security-Noncertified Employee Retirement (211)	\$171,713	\$173,812	\$170,728	\$165,844	-1%	-3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$200,341	\$193,397	\$157,702	\$157,136	-6%	0%
Severance/Early Retirement Pay (213)	\$156,708	\$171,805	\$205,382	\$149,332	-1%	-27%
Nonlicensed Employees Temporary Salaries (136)	\$148,611	\$114,684	\$143,151	\$130,723	-3%	-9%
Purchased Property Services; Repairs and Maintenance Services (430)	\$4,290	\$18,826	\$146,302	\$116,778	128%	-20%
Group Life Insurance (221)	\$43,729	\$49,099	\$73,563	\$97,345	22%	32%
Library Books (640)	\$81,282	\$88,997	\$82,518	\$61,250	-7%	-26%
Travel (580)	\$63,787	\$49,457	\$29,728	\$36,179	-13%	22%
Other General Supplies (615, 660 to 689)	\$40,170	\$23,625	\$22,287	\$29,986	-7%	35%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$77,345	\$63,349	\$26,609	\$28,058	-22%	5%
Equipment (730)	\$21,928	\$31,883	\$2,781	\$24,469	3%	> 500%
Purchased Professional and Technnical Staff Services (314)	\$121,375	\$60,428	\$46,051	\$19,390	-37%	-58%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$12,549	\$52,085	\$19,380	\$17,848	9%	-8%
Periodicals (650)	\$8,180	\$22,723	\$20,849	\$11,098	8%	-47%
Computer Hardware (741)	\$48,844	\$48,193	\$16,104	\$6,816	-39%	-58%
Purchased Professional and Technnical Pupil Services (313)	\$31,512	\$26,337	\$24,544	\$4,810	-37%	-80%
Technology Related Professional Development (748)	\$0	\$1,900	\$0	\$3,275	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$16,211	\$30,144	\$0	\$2,054	-40%	N/A
Unemployment compensation (230)	\$4,856	\$6,683	\$1,525	\$613	-40%	-60%
Purchased Professional and Technnical Instruction Services (311)	\$206	\$2,827	\$2,801	\$245	4%	-91%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$130	\$130	\$236	\$242	17%	3%
Postage and Postage Machine Rental (532)	\$282	\$495	\$389	\$15	-52%	-96%
Miscellaneous Objects (876 to 899)	\$0	\$80	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$151	\$0	N/A	-100%
Bank Service Charges (871)	\$60	\$0	\$0	\$0	-100%	N/A

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Wireless Equipment (743)	\$38,538	\$0	\$0	\$0	-100%	N/A
Awards (875)	\$0	\$0	\$2,010	\$0	N/A	-100%
Other Technology Hardware (746)	\$5,971	\$23,468	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$23,887,575	\$23,678,797	\$21,836,761	\$21,850,577	-2%	0%
Student Instructional Support						
Certified Salaries (110)	\$1,869,100	\$2,005,914	\$2,058,119	\$2,132,447	3%	4%
Noncertified Salaries (120)	\$387,717	\$380,607	\$433,854	\$455,772	4%	5%
Group Health Insurance (222)	\$448,655	\$329,523	\$186,943	\$193,434	-19%	3%
Social Security-Certified Employee Retirement (212)	\$136,884	\$141,086	\$142,136	\$153,541	3%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$65,834	\$77,629	\$104,448	\$144,981	22%	39%
Operational Supplies (611)	\$54,351	\$55,712	\$64,049	\$90,584	14%	41%
Severance/Early Retirement Pay (213)	\$6,600	\$54,612	\$39,372	\$86,166	90%	119%
Purchased Professional and Technnical Pupil Services (313)	\$153,898	\$138,986	\$95,054	\$78,680	-15%	-17%
Public Employees Retirement Fund (214)	\$45,269	\$46,515	\$55,056	\$61,467	8%	12%
Other Employee Benefits (241 to 290)	\$81,951	\$87,335	\$97,103	\$57,941	-8%	-40%
Social Security-Noncertified Employee Retirement (211)	\$27,911	\$27,722	\$31,783	\$33,166	4%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$53,571	\$49,411	\$36,371	\$24,870	-17%	-32%
Travel (580)	\$15,540	\$17,131	\$15,826	\$12,311	-6%	-22%
Group Life Insurance (221)	\$3,736	\$4,785	\$6,140	\$6,303	14%	3%
Purchased Professional and Technnical Statistical Services (317)	\$0	\$4,016	\$4,208	\$4,004	N/A	-5%
Nonlicensed Employees Temporary Salaries (136)	\$4,154	\$7,346	\$2,587	\$2,983	-8%	15%
Postage and Postage Machine Rental (532)	\$10,350	\$10,284	\$12,071	\$1,636	-37%	-86%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$6,500	\$5,000	\$12,937	\$1,129	-35%	-91%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$649	\$206	\$440	\$637	0%	45%
Licensed Employees Temporary Salaries (135)	\$2,101	\$163	\$0	\$290	-39%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$200	N/A	N/A
Other Communication Services (533 to 539)	\$0	\$0	\$0	\$13	N/A	N/A
Telephone (531)	\$0	\$0	\$0	\$0	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$250	\$0	\$0	N/A	N/A
Dues and Fees (810)	\$0	\$0	\$446	\$0	N/A	-100%
Equipment (730)	\$1,538	\$8,894	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$3,376,310	\$3,453,128	\$3,398,943	\$3,542,555	1%	4%
Overhead and Operational						
Noncertified Salaries (120)	\$3,130,643	\$3,190,960	\$3,184,171	\$3,161,732	0%	-1%

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Food Purchases (614)	\$1,144,029	\$1,093,473	\$1,079,674	\$1,077,341	-1%	0%
Light and Power - Other than Heating and Cooling (625)	\$714,366	\$718,722	\$818,820	\$962,840	8%	18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$742,435	\$638,457	\$548,201	\$832,550	3%	52%
Group Health Insurance (222)	\$747,383	\$716,250	\$493,786	\$469,484	-11%	-5%
Vehicles (731)	\$618,016	\$271,608	\$514,385	\$460,894	-7%	-10%
Gasoline and Lubricants (613)	\$353,727	\$429,615	\$416,662	\$432,570	5%	4%
Public Employees Retirement Fund (214)	\$357,045	\$375,163	\$390,055	\$417,036	4%	7%
Certified Salaries (110)	\$411,191	\$390,528	\$342,666	\$375,492	-2%	10%
Operational Supplies (611)	\$341,166	\$341,609	\$346,787	\$356,009	1%	3%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$246,959	\$203,076	\$307,087	\$332,935	8%	8%
Workers Compensation Insurance (225)	\$174,888	\$311,995	\$247,845	\$295,764	14%	19%
Social Security-Noncertified Employee Retirement (211)	\$239,911	\$241,716	\$239,096	\$240,842	0%	1%
Heating and Cooling for Buildings - Gas (622)	\$167,389	\$127,966	\$157,848	\$239,671	9%	52%
Nonlicensed Employees Temporary Salaries (136)	\$241,970	\$203,636	\$184,123	\$209,762	-4%	14%
Telephone (531)	\$71,988	\$64,427	\$137,373	\$164,954	23%	20%
Utility Services Water and Sewage (411)	\$116,225	\$109,301	\$146,904	\$138,065	4%	-6%
Severance/Early Retirement Pay (213)	\$2,230	\$11,713	\$12,231	\$61,964	130%	407%
Utility Services Removal of Refuse and Garbage (412)	\$40,037	\$42,567	\$45,761	\$45,386	3%	-1%
Tires and Repairs (612)	\$14,462	\$10,994	\$37,541	\$43,735	32%	16%
Purchased Professional and Technical Data Processing Services (316)	\$26,586	\$29,330	\$27,679	\$38,859	10%	40%
Equipment (730)	\$41,297	\$49,289	\$43,269	\$35,284	-4%	-18%
Travel (580)	\$18,465	\$22,587	\$19,369	\$32,682	15%	69%
Teacher Retirement Fund, After 7-1-95 (216)	\$25,235	\$23,775	\$22,150	\$30,090	4%	36%
Social Security-Certified Employee Retirement (212)	\$28,569	\$25,702	\$23,233	\$29,994	1%	29%
Dues and Fees (810)	\$16,376	\$17,929	\$18,857	\$27,122	13%	44%
Connectivity (744)	\$38,348	\$29,041	\$64,403	\$26,900	-8%	-58%
Purchased Services; Student Transportation Services (510)	\$15,877	\$21,073	\$18,485	\$26,661	14%	44%
Other Purchased Professional and Technical Services (319)	\$37,059	\$46,201	\$26,960	\$26,273	-8%	-3%
Purchased Professional and Technical Board of Education Services (318)	\$40,381	\$39,163	\$9,720	\$24,792	-11%	155%
Other General Supplies (615, 660 to 689)	\$10,806	\$10,791	\$21,516	\$21,227	18%	-1%
Board Members Compensation (115)	\$14,000	\$19,850	\$19,600	\$21,060	11%	7%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$7,617	\$12,548	\$3,644	\$17,169	23%	371%
Other purchased property services (490 to 499)	\$3,635	\$20,143	\$2,984	\$14,998	43%	403%
Advertising (540)	\$8,425	\$7,137	\$4,668	\$13,567	13%	191%
Other Employee Benefits (241 to 290)	\$16,932	\$17,669	\$18,749	\$10,361	-12%	-45%
Group Life Insurance (221)	\$11,424	\$11,543	\$11,292	\$9,167	-5%	-19%

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Postage and Postage Machine Rental (532)	\$7,139	\$5,776	\$17,088	\$8,563	5%	-50%
Heating and Cooling for Buildings - Fuel Oil (623)	\$8,907	\$5,568	\$0	\$8,525	-1%	N/A
Purchased Professional and Technical Instruction Services (311)	\$0	\$5,681	\$8,301	\$6,937	N/A	-16%
Official Bond Premiums (525)	\$2,359	\$2,598	\$2,792	\$2,738	4%	-2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,534	\$4,488	\$3,746	\$2,260	-16%	-40%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$886	\$664	\$1,128	\$1,942	22%	72%
Periodicals (650)	\$922	\$706	\$585	\$769	-4%	31%
Gas - Other than Heating and Cooling (626)	\$487	\$328	\$225	\$265	-14%	18%
Awards (875)	\$0	\$0	\$732	\$0	N/A	-100%
Investments (920)	\$0	\$2	\$119	\$0	N/A	-100%
Other Technology Hardware (746)	\$332	\$0	\$0	\$0	-100%	N/A
Licensed Employees Temporary Salaries (135)	\$330	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$2,534	\$7,256	\$0	N/A	-100%
Meals Provided (235)	\$0	\$0	\$1,027	\$0	N/A	-100%
Overhead and Operational Total	\$10,262,987	\$9,925,890	\$10,050,591	\$10,757,231	1%	7%
Nonoperational						
Redemption of Principal (831)	\$2,685,572	\$2,941,130	\$2,979,175	\$3,251,711	5%	9%
Purchased Property Services; Construction Services (450)	\$7,219,812	\$664,074	\$873,724	\$992,693	-39%	14%
Connectivity (744)	\$514,375	\$347,604	\$111,216	\$752,263	10%	> 500%
Interest on Bonds or Notes (832)	\$1,013,797	\$895,820	\$794,324	\$683,392	-9%	-14%
Buildings (720)	\$264,072	\$631,562	\$392,157	\$261,438	0%	-33%
Certified Salaries (110)	\$133,385	\$127,900	\$144,833	\$214,851	13%	48%
Computer Hardware (741)	\$315,868	\$277,641	\$472,130	\$139,630	-18%	-70%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$155,284	\$87,352	\$151,419	\$130,491	-4%	-14%
Equipment (730)	\$283,884	\$243,702	\$184,954	\$102,655	-22%	-44%
Noncertified Salaries (120)	\$136,079	\$101,240	\$98,832	\$97,648	-8%	-1%
Purchased Property Services; Rentals (440)	\$89,446	\$88,355	\$89,935	\$88,174	0%	-2%
Social Security-Certified Employee Retirement (212)	\$10,203	\$9,764	\$11,084	\$16,437	13%	48%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,389	\$11,750	\$13,048	\$14,446	6%	11%
Purchased Professional and Technical Pupil Services (313)	\$75	\$0	\$634	\$10,494	244%	> 500%
Operational Supplies (611)	\$14,315	\$19,205	\$18,940	\$7,664	-14%	-60%
Social Security-Noncertified Employee Retirement (211)	\$11,543	\$8,917	\$9,573	\$7,431	-10%	-22%
Other General Supplies (615, 660 to 689)	\$261	\$1,518	\$765	\$3,227	88%	322%
Nonlicensed Employees Temporary Salaries (136)	\$17,325	\$15,337	\$26,355	\$1,585	-45%	-94%
Telecommunications Equipment (745)	\$135,610	\$131,994	\$109	\$873	-72%	> 500%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$997	\$627	\$690	\$391	-21%	-43%
Public Employees Retirement Fund (214)	\$2,901	\$1,283	\$1,489	\$382	-40%	-74%
Other Technology Hardware (746)	\$19,425	\$73,048	\$0	\$210	-68%	N/A
Travel (580)	\$697	\$1,507	\$142	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$55	\$0	N/A	-100%
Other Purchased Professional and Technical Services (319)	\$339,699	\$101,498	\$47,281	\$0	-100%	-100%
Wireless Equipment (743)	\$16,431	\$0	\$0	\$0	-100%	N/A
Light and Power - Other than Heating and Cooling (625)	\$24,455	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$2,347	\$1,440	\$0	N/A	-100%
Group Life Insurance (221)	\$0	\$0	\$12	\$0	N/A	-100%
Dues and Fees (810)	\$132	\$0	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$7,200	\$67,265	\$39,955	\$0	-100%	-100%
Nonoperational Total	\$13,424,232	\$6,852,441	\$6,464,270	\$6,778,085	-16%	5%
Grand Total	\$50,951,105	\$43,910,256	\$41,750,565	\$42,928,448	-4%	3%