

SCHOOL DISTRICT OF CLAYTON  
STATEMENT OF EXPENSE, ENCUMB, & APPROP  
Report dates 07/01/2021 - thru - 12/31/2021

| ACCOUNT<br>FUNCTION               | REVISED<br>BUDGET<br>21-22 | DEC 21<br>EXPENSE | YEAR TO<br>DATE<br>21-22 | PERCENT<br>COMMITTED<br>YTD 21-22 | YEAR TO<br>DATE<br>20-21 | DOLLAR<br>VARIANCE<br>21-22 to 20-21 |
|-----------------------------------|----------------------------|-------------------|--------------------------|-----------------------------------|--------------------------|--------------------------------------|
| ELEMENTARY                        | 10,881,670                 | 907,567.41        | 4,405,889.89             | 40.49                             | 3,713,223.59             | 692,666.30                           |
| MIDDLE/JUNIOR HIGH                | 7,239,800                  | 571,018.27        | 2,608,915.87             | 36.04                             | 2,720,089.21             | -111,173.34                          |
| HIGH SCHOOL                       | 10,095,690                 | 773,961.44        | 3,789,394.27             | 37.53                             | 3,693,364.46             | 96,029.81                            |
| SUMMER SCHOOL                     | 317,670                    | 2,676.31          | 110,702.68               | 34.85                             | 56,760.59                | 53,942.09                            |
| ALTERNATIVE PROGRAMS              | 120,000                    | 0.00              | 0.00                     | 0.00                              | 59,014.64                | -59,014.64                           |
| VIRTUAL INSTRUCTION               | 6,440                      | 0.00              | 1,757.21                 | 27.29                             | 449,366.28               | -447,609.07                          |
| GIFTED AND TALENTED               | 656,890                    | 46,371.18         | 246,133.40               | 37.47                             | 201,915.12               | 44,218.28                            |
| SUPPLEMENTAL INSTRUCTION          | 96,340                     | 4,262.00          | 19,229.57                | 19.96                             | 34,536.70                | -15,307.13                           |
| BILINGUAL                         | 6,500                      | 0.00              | 0.00                     | 0.00                              | 1,176.36                 | -1,176.36                            |
| EARLY CHILDHOOD SPECIAL EDUCATION | 401,580                    | 20,776.96         | 94,711.16                | 23.58                             | 91,539.09                | 3,172.07                             |
| BUSINESS EDUCATION                | 4,400                      | 7,217.61          | 32,494.91                | 738.52                            | 45,540.76                | -13,045.85                           |
| FAMILY AND CONSUMER SCIENCES EDUC | 13,820                     | 17,632.00         | 76,902.33                | 556.46                            | 67,387.04                | 9,515.29                             |
| MARKETING AND COOPERATIVE EDUCATI | 14,500                     | 8,563.42          | 41,666.99                | 287.36                            | 41,786.85                | -119.86                              |
| TECHNOLOGY AND ENGINEERING EDUCAT | 33,940                     | 19,949.95         | 109,766.32               | 323.41                            | 95,959.11                | 13,807.21                            |
| STUDENT ACTIVITIES                | 1,373,110                  | 64,236.89         | 295,580.80               | 21.53                             | 160,767.57               | 134,813.23                           |
| SCHOOL-SPONSORED ATHLETICS        | 987,820                    | 101,941.95        | 456,523.36               | 46.22                             | 511,846.34               | -55,322.98                           |
| OTHER STUDENT ACTIVITIES          | 0                          | 0.00              | 7,703.46                 | 0.00                              | 12,108.00                | -4,404.54                            |
| TUITION TO OTHER DISTRICTS WITHIN | 20,380                     | 0.00              | 90.00                    | 0.44                              | 7,923.00                 | -7,833.00                            |
| TUITION TO PRIVATE AGENCIES       | 0                          | 0.00              | 0.00                     | 0.00                              | 4,065.00                 | -4,065.00                            |
| CONTRACTED EDUCATIONAL SERVICES   | 23,900                     | 0.00              | 10,704.34                | 44.79                             | 4,020.84                 | 6,683.50                             |
| SOCIAL WORK SERVICES              | 345,260                    | 28,750.30         | 129,592.38               | 37.53                             | 131,782.61               | -2,190.23                            |
| COUNSELING SERVICES               | 1,695,550                  | 139,320.00        | 676,256.04               | 39.88                             | 660,491.42               | 15,764.62                            |
| APPRAISAL SERVICES                | 102,250                    | 2,112.00          | 39,526.78                | 38.66                             | 27,866.70                | 11,660.08                            |
| RECORD MAINTENANCE SERVICES       | 56,410                     | 3,279.10          | 36,490.07                | 64.69                             | 35,823.65                | 666.42                               |
| OTHER GUIDANCE SERVICES           | 0                          | 4,917.26          | 4,917.26                 | 0.00                              | 0.00                     | 4,917.26                             |
| NURSING SERVICES                  | 525,480                    | 42,913.04         | 192,537.38               | 36.64                             | 170,111.42               | 22,425.96                            |
| OTHER HEALTH SERVICES             | 0                          | 0.00              | 0.00                     | 0.00                              | 2,375.00                 | -2,375.00                            |
| PSYCHOLOGICAL SERVICES            | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| SPEECH PATHOLOGY AND AUDIOLOGY SE | 131,850                    | 10,133.22         | 45,599.11                | 34.58                             | 44,203.86                | 1,395.25                             |
| OCCUPATIONAL THERAPY-RELATED SERV | 15,000                     | 0.00              | 3,553.00                 | 23.69                             | 2,397.00                 | 1,156.00                             |
| PHYSICAL THERAPY-RELATED SERVICES | 7,500                      | 740.00            | 2,420.00                 | 32.27                             | 0.00                     | 2,420.00                             |
| OTHER SUPPORT SERVICES - STUDENTS | 137,700                    | 8,499.93          | 82,027.28                | 59.57                             | 63,163.62                | 18,863.66                            |
| IMPROVEMENT OF INSTRUCTION SERVIC | 12,070                     | 0.00              | 11,830.00                | 98.01                             | 11,422.29                | 407.71                               |
| INSTRUCTION AND CURRICULUM DEVELO | 1,064,190                  | 74,345.77         | 367,722.92               | 34.55                             | 358,603.46               | 9,119.46                             |
| INSTRUCTIONAL STAFF TRAINING SERV | 654,530                    | 20,058.81         | 243,476.31               | 37.20                             | 200,014.15               | 43,462.16                            |
| PROFESSIONAL DEVELOPMENT          | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| EDUCATIONAL MEDIA SERVICES AREA D | 14,250                     | 820.56            | 4,711.08                 | 33.06                             | 3,837.36                 | 873.72                               |
| SCHOOL LIBRARY SERVICES           | 951,140                    | 69,857.38         | 336,109.45               | 35.34                             | 359,944.60               | -23,835.15                           |
| OTHER EDUCATIONAL MEDIA SERVICES  | 9,590                      | 0.00              | 9,493.00                 | 98.99                             | 9,487.00                 | 6.00                                 |
| BOARD OF EDUCATION SERVICES       | 279,100                    | 42,594.30         | 151,966.83               | 54.45                             | 114,917.41               | 37,049.42                            |
| OFFICE OF THE SUPERINTENDENT SERV | 996,710                    | 13,188.72         | 527,461.31               | 52.92                             | 531,345.85               | -3,884.54                            |
| STAFF RELATIONS AND NEGOTIATIONS  | 632,690                    | 47,339.45         | 331,410.78               | 52.38                             | 314,003.78               | 17,407.00                            |
| OTHER EXECUTIVE ADMINISTRATION SE | 190,750                    | 93,983.20         | 137,458.83               | 72.06                             | 52,383.78                | 85,075.05                            |
| ADMINISTRATIVE TECHNOLOGY SERVICE | 1,562,930                  | 72,778.41         | 660,859.48               | 42.28                             | 671,059.28               | -10,199.80                           |

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|-----------------------------------|----------------------------|-------------------|--------------------------|-----------------------------------|--------------------------|--------------------------------------|
| OFFICE OF THE PRINCIPAL SERVICES  | 2,757,060                  | 224,631.68        | 1,315,847.79             | 47.73                             | 1,269,859.89             | 45,987.90                            |
| OTHER SUPPORT SERVICES - SCHOOL A | 29,550                     | 0.00              | 1,685.86                 | 5.71                              | 1,790.01                 | -104.15                              |
| BUDGETING SERVICES                | 219,740                    | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| FINANCIAL ACCOUNTING SERVICES     | 943,800                    | 63,856.13         | 427,468.15               | 45.29                             | 420,039.60               | 7,428.55                             |
| OTHER FISCAL SERVICES             | 0                          | 0.00              | 0.00                     | 0.00                              | 266.08                   | -266.08                              |
| OPERATION AND MAINTENANCE OF PLAN | 56,100                     | 47,261.76         | 274,178.83               | 488.73                            | 262,013.70               | 12,165.13                            |
| CARE AND UPKEEP OF BUILDING SERVI | 8,493,610                  | 1,291,734.55      | 4,063,044.08             | 47.84                             | 5,357,950.07             | -1,294,905.99                        |
| CARE AND UPKEEP OF GROUNDS SERVIC | 527,000                    | 32,540.33         | 453,902.42               | 86.13                             | 622,951.38               | -169,048.96                          |
| CARE AND UPKEEP OF EQUIPMENT SERV | 61,100                     | 14,226.09         | 66,012.34                | 108.04                            | 53,239.66                | 12,772.68                            |
| VEHICLE SERVICING AND MAINTENANCE | 105,150                    | 1,112.98          | 11,934.98                | 11.35                             | 6,492.51                 | 5,442.47                             |
| SECURITY SERVICES                 | 270,970                    | 38,005.34         | 952,449.28               | 351.50                            | 72,605.88                | 879,843.40                           |
| OTHER OPERATION AND MAINTENANCE O | 4,500                      | 544.00            | 1,552.87                 | 34.51                             | 1,667.22                 | -114.35                              |
| SCHOOL CHOICE (ESEA)/PROPORTIONAT | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| NON-ALLOWABLE TRANSPORTATION EXPE | 223,130                    | 11,254.67         | 63,561.58                | 28.49                             | 44,573.78                | 18,987.80                            |
| EARLY CHILDHOOD SPECIAL EDUCATION | 2,600                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| FOOD PREPARATION AND DISPENSING S | 1,184,860                  | 101,427.37        | 428,051.20               | 36.13                             | 167,824.65               | 260,226.55                           |
| PRINTING, PUBLISHING AND DUPLICAT | 51,150                     | 4,255.01          | 25,859.64                | 50.56                             | 25,390.78                | 468.86                               |
| OTHER PLANNING, RESEARCH, DEVELOP | 6,200                      | 0.00              | 6,040.00                 | 97.42                             | 0.00                     | 6,040.00                             |
| INFORMATION SERVICES AREA DIRECTI | 454,100                    | 28,675.95         | 236,028.81               | 51.98                             | 204,761.12               | 31,267.69                            |
| PROFESSIONAL DEVELOPMENT FOR NON- | 6,750                      | 0.00              | 846.33                   | 12.54                             | 0.00                     | 846.33                               |
| OTHER STAFF SERVICES              | 89,000                     | 0.00              | 10,721.13                | 12.05                             | 28,475.44                | -17,754.31                           |
| OTHER SUPPORTING SERVICES         | 255,000                    | 99.88             | 9,992.75                 | 3.92                              | 63,680.38                | -53,687.63                           |
| CIVIC SERVICES                    | 0                          | 2,818.77          | 40,568.46                | 0.00                              | 4,987.32                 | 35,581.14                            |
| EARLY CHILDHOOD PROGRAM           | 165,680                    | 8,387.06          | 39,403.66                | 23.78                             | 37,633.12                | 1,770.54                             |
| EARLY CHILDHOOD INSTRUCTION       | 915,640                    | 69,729.30         | 330,393.22               | 36.08                             | 332,840.34               | -2,447.12                            |
| HOMELESS AND OTHER DISADVANTAGE S | 1,000                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| NON-PUBLIC SCHOOL STUDENTS' SERVI | 5,510                      | 4,310.61          | 15,510.61                | 281.50                            | 7,402.00                 | 8,108.61                             |
| AFTERSCHOOL PROGRAM               | 635,500                    | 41,872.18         | 171,128.32               | 26.93                             | 112,715.88               | 58,412.44                            |
| OTHER COMMUNITY SERVICES          | 125,800                    | 13,691.05         | 55,948.12                | 44.47                             | 71,663.51                | -15,715.39                           |
| PARENTAL INVOLVEMENT              | 12,750                     | 78.97             | 88.22                    | 0.69                              | 150.50                   | -62.28                               |
| SERVICE-LEARNING                  | 39,280                     | 159.47            | 13,760.39                | 35.03                             | 818.12                   | 12,942.27                            |
| LAND ACQUISITION AND DEVELOPMENT  | 0                          | 0.00              | 0.00                     | 0.00                              | 140,511.60               | -140,511.60                          |
| ARCHITECTURE, ENGINEERING AND LEG | 0                          | 0.00              | 0.00                     | 0.00                              | 19,360.02                | -19,360.02                           |
| BUILDING ACQUISITION, CONSTRUCTIO | 53,290                     | 0.00              | 0.00                     | 0.00                              | 1,323,401.48             | -1,323,401.48                        |
| PRINCIPAL - BONDED INDEBTEDNESS   | 6,720,000                  | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| PRINCIPAL - LEASE PURCHASE AGREEM | 436,710                    | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| INTEREST - BONDED INDEBTEDNESS    | 1,819,030                  | 0.00              | 909,511.75               | 50.00                             | 1,027,893.00             | -118,381.25                          |
| INTEREST - LEASE PURCHASE AGREEME | 102,930                    | 0.00              | 51,881.36                | 50.40                             | 57,720.29                | -5,838.93                            |
| FEES - BONDED INDEBTEDNESS        | 7,000                      | 20.45             | 1,981.05                 | 28.30                             | 2,401.90                 | -420.85                              |
| GRAND TOTAL                       | 68,460,890                 | 5,222,500.44      | 26,282,939.05            | 38.39                             | 27,480,706.02            | -1,197,766.97                        |