

SCHOOL DISTRICT OF CLAYTON  
STATEMENT OF EXPENSE, ENCUMB, & APPROP  
Report dates 07/01/2025 - thru - 08/31/2025

| ACCOUNT<br>FUNCTION               | REVISED<br>BUDGET<br>25-26 | EXPENSE<br>AUG 25 | YEAR TO<br>DATE<br>25-26 | PERCENT<br>COMMITTED<br>YTD 25-26 | YEAR TO<br>DATE<br>24-25 | DOLLAR<br>VARIANCE<br>25-26 to 24-25 |
|-----------------------------------|----------------------------|-------------------|--------------------------|-----------------------------------|--------------------------|--------------------------------------|
| ELEMENTARY                        | 13,201,040                 | 791,652.96        | 830,759.83               | 6.29                              | 765,562.75               | 65,197.08                            |
| MIDDLE/JUNIOR HIGH                | 8,282,325                  | 325,819.12        | 334,059.18               | 4.03                              | 408,954.18               | -74,895.00                           |
| HIGH SCHOOL                       | 11,243,019                 | 544,948.28        | 546,795.17               | 4.86                              | 689,233.43               | -142,438.26                          |
| SUMMER SCHOOL                     | 251,110                    | 3,035.58          | 74,044.61                | 29.49                             | 67,049.28                | 6,995.33                             |
| VIRTUAL INSTRUCTION               | 0                          | 0.00              | 7,429.04                 | 0.00                              | 14,364.98                | -6,935.94                            |
| GIFTED AND TALENTED               | 644,480                    | 27,373.28         | 27,373.28                | 4.25                              | 32,045.08                | -4,671.80                            |
| SUPPLEMENTAL INSTRUCTION          | 98,944                     | 0.00              | 0.00                     | 0.00                              | 3,109.92                 | -3,109.92                            |
| BILINGUAL                         | 410                        | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| EARLY CHILDHOOD SPECIAL EDUCATION | 439,770                    | 13,209.24         | 13,209.24                | 3.00                              | 14,065.80                | -856.56                              |
| BUSINESS EDUCATION                | 97,600                     | 10,342.93         | 10,342.93                | 10.60                             | 3,827.63                 | 6,515.30                             |
| FAMILY AND CONSUMER SCIENCES EDUC | 253,210                    | 9,449.28          | 9,449.28                 | 3.73                              | 9,014.20                 | 435.08                               |
| HEALTH SCIENCES EDUCATION         | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| MARKETING AND COOPERATIVE EDUCATI | 178,390                    | 39,878.37         | 39,878.37                | 22.35                             | 40,735.36                | -856.99                              |
| TECHNOLOGY AND ENGINEERING EDUCAT | 297,990                    | 17,597.11         | 21,747.11                | 7.30                              | 15,419.32                | 6,327.79                             |
| STUDENT ACTIVITIES                | 1,717,110                  | 43,535.37         | 73,756.86                | 4.30                              | 92,684.80                | -18,927.94                           |
| SCHOOL-SPONSORED ATHLETICS        | 1,320,140                  | 115,274.00        | 179,815.10               | 13.62                             | 188,706.24               | -8,891.14                            |
| OTHER STUDENT ACTIVITIES          | 0                          | 831.22            | 1,459.68                 | 0.00                              | 1,346.68                 | 113.00                               |
| TUITION TO OTHER DISTRICTS WITHIN | 30,300                     | -1,030.00         | -1,030.00                | -3.40                             | 13,000.00                | -14,030.00                           |
| TUITION TO PRIVATE AGENCIES       | 200                        | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| CONTRACTED EDUCATIONAL SERVICES   | 45,000                     | 0.00              | 0.00                     | 0.00                              | 1,695.59                 | -1,695.59                            |
| SOCIAL WORK SERVICES              | 538,505                    | 21,443.91         | 24,003.81                | 4.46                              | 20,883.10                | 3,120.71                             |
| COUNSELING SERVICES               | 1,908,475                  | 82,149.82         | 123,080.14               | 6.45                              | 116,641.49               | 6,438.65                             |
| APPRAISAL SERVICES                | 182,700                    | 23,346.32         | 33,275.82                | 18.21                             | 41,949.12                | -8,673.30                            |
| RECORD MAINTENANCE SERVICES       | 65,160                     | 4,110.27          | 8,108.33                 | 12.44                             | 23,140.72                | -15,032.39                           |
| OTHER GUIDANCE SERVICES           | 10,410                     | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| NURSING SERVICES                  | 668,890                    | 29,421.57         | 33,413.14                | 5.00                              | 28,757.57                | 4,655.57                             |
| PSYCHOLOGICAL SERVICES            | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| SPEECH PATHOLOGY AND AUDIOLOGY SE | 149,480                    | 6,580.47          | 6,580.47                 | 4.40                              | 5,719.12                 | 861.35                               |
| OCCUPATIONAL THERAPY-RELATED SERV | 20,000                     | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| PHYSICAL THERAPY-RELATED SERVICES | 8,100                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| OTHER SUPPORT SERVICES - STUDENTS | 181,350                    | 8,905.12          | 17,332.91                | 9.56                              | 24,917.10                | -7,584.19                            |
| IMPROVEMENT OF INSTRUCTION SERVIC | 13,650                     | 0.00              | 14,369.74                | 105.27                            | 13,649.75                | 719.99                               |
| INSTRUCTION AND CURRICULUM DEVELO | 1,503,795                  | 56,036.25         | 75,834.15                | 5.04                              | 61,003.55                | 14,830.60                            |
| INSTRUCTIONAL STAFF TRAINING SERV | 721,900                    | 100,062.89        | 225,267.64               | 31.20                             | 187,198.54               | 38,069.10                            |
| PROFESSIONAL DEVELOPMENT          | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| EDUCATIONAL MEDIA SERVICES AREA D | 35,995                     | 663.93            | 1,510.89                 | 4.20                              | 646.25                   | 864.64                               |
| SCHOOL LIBRARY SERVICES           | 1,076,420                  | 55,486.51         | 56,283.47                | 5.23                              | 48,652.32                | 7,631.15                             |
| OTHER EDUCATIONAL MEDIA SERVICES  | 15,300                     | 450.50            | 450.50                   | 2.94                              | 9,255.75                 | -8,805.25                            |
| BOARD OF EDUCATION SERVICES       | 305,020                    | 24,307.62         | 64,030.82                | 20.99                             | 52,560.52                | 11,470.30                            |
| OFFICE OF THE SUPERINTENDENT SERV | 1,196,370                  | 115,683.80        | 223,815.98               | 18.71                             | 181,396.86               | 42,419.12                            |
| STAFF RELATIONS AND NEGOTIATIONS  | 724,714                    | 60,438.63         | 171,667.39               | 23.69                             | 181,484.82               | -9,817.43                            |
| OTHER EXECUTIVE ADMINISTRATION SE | 282,821                    | 9,596.02          | 12,491.19                | 4.42                              | 43,320.47                | -30,829.28                           |
| ADMINISTRATIVE TECHNOLOGY SERVICE | 1,609,590                  | 264,952.57        | 482,851.30               | 30.00                             | 537,235.89               | -54,384.59                           |
| OFFICE OF THE PRINCIPAL SERVICES  | 3,046,570                  | 239,056.17        | 459,606.92               | 15.09                             | 467,133.27               | -7,526.35                            |

SCHOOL DISTRICT OF CLAYTON  
STATEMENT OF EXPENSE, ENCUMB, & APPROP  
Report dates 07/01/2025 - thru - 08/31/2025

| ACCOUNT<br>FUNCTION               | REVISED<br>BUDGET<br>25-26 | EXPENSE<br>AUG 25 | YEAR TO<br>DATE<br>25-26 | PERCENT<br>COMMITTED<br>YTD 25-26 | YEAR TO<br>DATE<br>24-25 | DOLLAR<br>VARIANCE<br>25-26 to 24-25 |
|-----------------------------------|----------------------------|-------------------|--------------------------|-----------------------------------|--------------------------|--------------------------------------|
| OTHER SUPPORT SERVICES - SCHOOL A | 36,240                     | 935.36            | 935.36                   | 2.58                              | 0.00                     | 935.36                               |
| BUDGETING SERVICES                | 358,950                    | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| FINANCIAL ACCOUNTING SERVICES     | 1,103,670                  | 77,936.30         | 229,585.80               | 20.80                             | 207,839.55               | 21,746.25                            |
| OTHER FISCAL SERVICES             | 0                          | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| OPERATION AND MAINTENANCE OF PLAN | 535,360                    | 42,836.66         | 94,031.53                | 17.56                             | 94,377.71                | -346.18                              |
| CARE AND UPKEEP OF BUILDING SERVI | 10,216,130                 | 967,022.78        | 1,588,068.58             | 15.54                             | 1,796,400.97             | -208,332.39                          |
| CARE AND UPKEEP OF GROUNDS SERVIC | 510,370                    | 95,707.70         | 140,351.88               | 27.50                             | 104,500.96               | 35,850.92                            |
| CARE AND UPKEEP OF EQUIPMENT SERV | 74,710                     | 9,588.91          | 9,588.91                 | 12.83                             | 43,877.69                | -34,288.78                           |
| VEHICLE SERVICING AND MAINTENANCE | 100,150                    | 1,432.37          | 1,652.36                 | 1.65                              | 5,705.86                 | -4,053.50                            |
| SECURITY SERVICES                 | 436,460                    | 201,062.57        | 272,109.65               | 62.34                             | 47,079.58                | 225,030.07                           |
| OTHER OPERATION AND MAINTENANCE O | 6,000                      | 141.52            | 1,340.64                 | 22.34                             | 1,378.35                 | -37.71                               |
| SCHOOL CHOICE (ESEA)/PROPORTIONAT | 3,000                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| NON-ALLOWABLE TRANSPORTATION EXPE | 390,750                    | 13,238.72         | 27,142.87                | 6.95                              | 30,614.32                | -3,471.45                            |
| EARLY CHILDHOOD SPECIAL EDUCATION | 2,700                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| FOOD PREPARATION AND DISPENSING S | 1,259,460                  | 65,763.98         | 65,763.98                | 5.22                              | 26,712.40                | 39,051.58                            |
| PRINTING, PUBLISHING AND DUPLICAT | 88,380                     | 3,575.96          | 7,297.86                 | 8.26                              | 6,278.70                 | 1,019.16                             |
| EVALUATION SERVICES               | 1,160                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| OTHER PLANNING, RESEARCH, DEVELOP | 14,500                     | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| INFORMATION SERVICES AREA DIRECTI | 519,255                    | 38,157.54         | 67,740.41                | 13.05                             | 75,740.26                | -7,999.85                            |
| PROFESSIONAL DEVELOPMENT FOR NON- | 8,500                      | 0.00              | 40.00                    | 0.47                              | 536.70                   | -496.70                              |
| OTHER STAFF SERVICES              | 69,000                     | 1,536.00          | 3,380.00                 | 4.90                              | 2,292.00                 | 1,088.00                             |
| OTHER SUPPORTING SERVICES         | 150,000                    | 4,853.37          | 5,639.48                 | 3.76                              | 8,865.86                 | -3,226.38                            |
| COMMUNITY RECREATION SERVICES ARE | 0                          | 15,555.59         | 27,058.09                | 0.00                              | 22,848.33                | 4,209.76                             |
| CIVIC SERVICES                    | 0                          | 3,323.21          | 3,374.21                 | 0.00                              | 7,060.85                 | -3,686.64                            |
| EARLY CHILDHOOD PROGRAM           | 209,170                    | 7,038.18          | 12,863.16                | 6.15                              | 10,591.97                | 2,271.19                             |
| EARLY CHILDHOOD INSTRUCTION       | 1,113,830                  | 53,758.56         | 55,618.20                | 4.99                              | 43,526.68                | 12,091.52                            |
| HOMELESS AND OTHER DISADVANTAGE S | 3,580                      | 200.00            | 200.00                   | 5.59                              | 0.00                     | 200.00                               |
| NON-PUBLIC SCHOOL STUDENTS' SERVI | 5,420                      | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| AFTERSCHOOL PROGRAM               | 914,670                    | 21,782.19         | 31,241.91                | 3.42                              | 33,516.47                | -2,274.56                            |
| OTHER COMMUNITY SERVICES          | 207,160                    | 16,605.41         | 21,175.22                | 10.22                             | 26,023.85                | -4,848.63                            |
| PARENTAL INVOLVEMENT              | 6,750                      | 560.00            | 560.00                   | 8.30                              | 245.00                   | 315.00                               |
| SERVICE-LEARNING                  | 36,110                     | 7,997.86          | 7,997.86                 | 22.15                             | 8,234.14                 | -236.28                              |
| BUILDING ACQUISITION, CONSTRUCTIO | 57,100                     | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| PRINCIPAL - BONDED INDEBTEDNESS   | 6,110,000                  | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| PRINCIPAL - LEASE PURCHASE AGREEM | 467,900                    | 0.00              | 0.00                     | 0.00                              | 0.00                     | 0.00                                 |
| INTEREST - BONDED INDEBTEDNESS    | 1,277,340                  | 525,469.50        | 525,469.50               | 41.14                             | 638,669.50               | -113,200.00                          |
| INTEREST - LEASE PURCHASE AGREEME | 66,610                     | 27,187.53         | 27,187.53                | 40.82                             | 33,573.87                | -6,386.34                            |
| FEES - BONDED INDEBTEDNESS        | 7,000                      | 300.00            | 599.00                   | 8.56                              | 668.75                   | -69.75                               |
| GRAND TOTAL                       | 78,733,638                 | 5,248,176.88      | 7,431,078.28             | 9.44                              | 7,683,521.77             | -252,443.49                          |