

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Fairfield Community Schools (2155)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,239,192	\$3,537,545	\$3,481,227	\$3,947,667	76%	12%	13%
	11300 Regular Programs; High School	\$1,599,906	\$2,144,538	\$2,061,272	\$2,418,607	51%	13%	17%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$20,889	n/a	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$12,181	\$30,055	\$10,954	n/a	-10%	-64%
	11410 Vocational Education; Agriculture A	\$55,397	\$52,144	\$48,324	\$61,207	10%	17%	27%
	11450 Vocational Education; Consumer and Homemaking	\$94,188	\$118,389	\$120,868	\$128,927	37%	9%	7%
	11520 Vocational Education; Area School Participation	\$128,155	\$147,855	\$150,398	\$171,557	34%	16%	14%
	11590 Other Vocational Education Programs	\$442	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$35,216	\$18,404	\$7,868	\$8,401	-76%	-54%	7%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,730	\$0	\$23,925	n/a	-14%	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$89,853	\$148,638	\$142,388	\$146,173	63%	-2%	3%
	12350 Physical Impairment; Homebound	\$0	\$6,493	\$7,605	\$4,493	n/a	-31%	-41%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$160,375	\$192,312	\$225,032	\$120,988	-25%	-37%	-46%
	12610 Learning Disability	\$0	\$0	\$0	\$176,329	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$139,918	\$185,576	\$178,698	\$208,847	49%	13%	17%
	12900 Other Special Programs	\$15,885	\$4,731	\$5,873	\$3,291	-79%	-30%	-44%
	14100 Summer School Programs; Elementary	\$1,006	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$30,542	\$32,560	\$53,792	\$67,045	120%	106%	25%
	16100 Remediation Testing	\$41,682	\$44,897	\$31,925	\$41,586	0%	-7%	30%
	16200 Preventive Remediation	\$26,659	\$54,496	\$183	\$234	-99%	-100%	28%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,542	\$2,045	\$5,114	n/a	-22%	150%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$2,200	\$31,803	\$6,436	n/a	193%	-80%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$366,411	\$133,880	\$369,155	\$560,152	53%	318%	52%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$4,846	\$7,857	\$7,033	n/a	45%	-10%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$6,255	\$17,448	\$17,663	\$12,763	104%	-27%	-28%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$60,939	\$61,805	\$57,608	n/a	-5%	-7%
	22220 Library/Media Services; School Library	\$94,352	\$102,272	\$111,953	\$125,093	33%	22%	12%
	22230 Library/Media Services; Audiovisual	\$12,251	\$13,775	\$8,388	\$8,704	-29%	-37%	4%
	24100 Office of The Principal	\$390,083	\$687,501	\$669,112	\$774,453	99%	13%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$105,391	\$140,664	\$108,135	\$158,128	50%	12%	46%
	26497 2007 Account Code - Teachers Retirement Fund	\$167,671	\$392,105	\$376,085	\$194,998	16%	-50%	-48%
<b>Student Academic Achievement Total</b>		<b>\$5,800,829</b>	<b>\$8,290,661</b>	<b>\$8,309,509</b>	<b>\$9,471,605</b>	<b>63%</b>	<b>14%</b>	<b>14%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$2,107	\$421	\$0	n/a	-100%	-100%
	21130 Attendance and Social Work Services; Social Work Services	\$8,276	\$9,320	\$7,628	\$7,695	-7%	-17%	1%
	21220 Guidance Services; Counseling Services	\$49,418	\$62,161	\$62,782	\$59,476	20%	-4%	-5%
	21320 Health Services; Medical Services	\$2,184	\$5,096	\$3,795	\$5,452	150%	7%	44%
	21340 Health Services; Nurse Services	\$51,054	\$103,474	\$96,986	\$123,482	142%	19%	27%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$8,717	\$0	\$1,128	\$25,186	189%	n/a	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,831	\$10,595	\$372	\$2,823	-26%	-73%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$24,328	\$13,457	\$14,808	n/a	-39%	10%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$172,883	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,353	\$11,308	\$16,301	\$13,564	31%	20%	-17%
	23120 Board of Education; Service Area Assistants	\$38,935	\$52,053	\$54,156	\$59,383	53%	14%	10%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$129,017	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$156,619	\$220,766	\$209,178	\$247,617	58%	12%	18%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$4,932	\$5,143	\$7,187	n/a	46%	40%
	26700 2007 Account Code - Technology Coordinator	\$0	\$32,921	\$75,291	\$27,239	n/a	-17%	-64%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$64,751	\$14,938	\$125,823	n/a	94%	> 500%
<b>Student Instructional Support Total</b>		<b>\$329,386</b>	<b>\$603,813</b>	<b>\$561,577</b>	<b>\$1,021,634</b>	<b>210%</b>	<b>69%</b>	<b>82%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$10,719	\$24,153	\$3,944	\$3,377	-68%	-86%	-14%
	23160 Board of Education; Promotion Expenses	\$2,165	\$2,357	\$1,934	\$1,806	-17%	-23%	-7%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25110 Fiscal Services; Office of The Business Manager	\$40,450	\$120,799	\$117,603	\$101,429	151%	-16%	-14%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$30,291	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$16,967	\$6,731	\$958	\$3,332	-80%	-50%	248%
	25191 Other Fiscal Services; Refund of Revenue	\$2,603	\$1,736	\$2,107	\$7,244	178%	317%	244%
	25199 Other Fiscal Services; Other	\$79	\$0	\$0	\$0	-100%	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$3,053	\$15,014	\$17,734	\$16,226	431%	8%	-9%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$3,500	\$0	n/a	n/a	-100%
	25600 Public Information Services	\$0	\$0	\$0	\$59	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$417	n/a	n/a	n/a
	25920 Ditch Assessments	\$4,205	\$1,289	\$62	\$3,193	-24%	148%	> 500%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$14,500	\$19,800	\$19,800	\$11,300	-22%	-43%	-43%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$680,590	\$1,298,369	\$1,261,230	\$1,212,048	78%	-7%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,896	\$11,768	\$11,920	\$18,575	-7%	58%	56%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$31,813	\$85,953	\$73,293	\$128,444	304%	49%	75%
	26700 Operation and Maintenance of Plant Services; Insurance	\$59,221	\$123,229	\$90,032	\$114,578	93%	-7%	27%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,250	\$0	\$0	\$8,832	> 500%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$56,474	\$106,745	\$115,679	\$130,935	132%	23%	13%
	27100 Student Transportation; Vehicle Operation	\$185,291	\$323,826	\$325,981	\$368,902	99%	14%	13%
	27200 Student Transportation; Monitoring Services	\$5,748	\$200	\$0	\$0	-100%	-100%	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$84,137	\$178,899	\$195,567	\$223,572	166%	25%	14%
	27400 Student Transportation; Purchase of School Buses	\$184,124	\$175,528	\$195,644	\$159,388	-13%	-9%	-19%
	27500 Student Transportation; Insurance on Buses	\$12,867	\$27,560	\$20,675	\$12,670	-2%	-54%	-39%
	27700 Student Transportation; Contracted Transportation Services	\$82,107	\$81,328	\$62,508	\$65,006	-21%	-20%	4%
	27900 Student Transportation; Other Student Transportation Services	\$235	\$1,595	\$742	\$555	137%	-65%	-25%
	31100 Food Services Operations; Service Area Direction	\$17,295	\$18,173	\$20,658	\$25,765	49%	42%	25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$376,447	\$502,190	\$568,829	\$652,517	73%	30%	15%
	31900 Other Food Services	\$19,531	\$13,656	\$21,825	\$23,465	20%	72%	8%
	33200 Community Recreation	\$8,899	\$8,039	\$6,946	\$6,333	-29%	-21%	-9%
	33400 Athletic Coaches	\$99,517	\$144,526	\$153,770	\$186,676	88%	29%	21%
	33600 Nonpublic School Pupil Services	\$463	\$3,710	\$2,972	\$3,690	> 500%	-1%	24%
	33990 Other Community Services; Other	\$0	\$1,357	\$3,308	\$2,411	n/a	78%	-27%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$92,377	\$83,554	\$140,989	\$157,769	71%	89%	12%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$10,467	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$2,113,020</b>	<b>\$3,382,083</b>	<b>\$3,440,208</b>	<b>\$3,691,269</b>	<b>75%</b>	<b>9%</b>	<b>7%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$42,081	\$0	\$0	\$383	-99%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$79,936	\$40,709	\$5,700	\$46,838	-41%	15%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$375,705	\$99,687	\$2,902	\$2,357	-99%	-98%	-19%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$11,240	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,427,583	\$400,505	\$160,249	n/a	-89%	-60%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$9,743	\$0	\$37,794	n/a	288%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,820	\$92	\$599	\$37	-99%	-60%	-94%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$61,139	\$603,447	\$178,702	\$231,500	279%	-62%	30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,222	\$1,290	\$0	\$106,013	> 500%	> 500%	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$17,611	\$0	n/a	n/a	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$795,546	\$3,103,500	\$3,168,000	\$2,440,838	207%	-21%	-23%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$728,163	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,376,688</b>	<b>\$5,286,051</b>	<b>\$3,774,019</b>	<b>\$3,754,171</b>	<b>173%</b>	<b>-29%</b>	<b>-1%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$85,876	\$191,328	\$191,853	\$99,032	15%	-48%	-48%
	26492 2007 Account Code - Social Security	\$450,126	\$662,269	\$645,988	\$315,487	-30%	-52%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$15,334	\$31,053	\$25,719	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$356,120	\$1,122,469	\$1,401,157	\$739,202	108%	-34%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$181	\$11,945	\$17,026	\$0	-100%	-100%	-100%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$43,449	\$221,045	\$372,605	\$147,575	240%	-33%	-60%
<b>prorated Total</b>		<b>\$951,086</b>	<b>\$2,240,110</b>	<b>\$2,654,349</b>	<b>\$1,301,298</b>	<b>37%</b>	<b>-42%</b>	<b>-51%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,565,674	\$10,039,142	\$10,399,127	\$10,504,373	60%	5%	1%	62.1%	50.7%	55.5%	54.6%
Student Instructional Support	\$374,580	\$738,458	\$697,612	\$1,084,455	190%	47%	55%	3.5%	3.7%	3.7%	5.6%
Overhead and Operational	\$2,254,068	\$3,739,068	\$3,868,904	\$3,896,977	73%	4%	1%	21.3%	18.9%	20.6%	20.3%
Nonoperational	\$1,376,688	\$5,286,051	\$3,774,019	\$3,754,171	173%	-29%	-1%	13.0%	26.7%	20.1%	19.5%
<b>Grand Total</b>	<b>\$10,571,010</b>	<b>\$19,802,719</b>	<b>\$18,739,663</b>	<b>\$19,239,977</b>	<b>82%</b>	<b>-3%</b>	<b>3%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>65.7%</b>	<b>54.4%</b>	<b>59.2%</b>	<b>60.2%</b>