

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

Fountain Square Academy (9480)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$0	\$132,535	\$181,141	\$147,036	n/a	11%	-19%
	11200 Regular Programs; Middle/Junior High	\$0	\$131,653	\$203,079	\$237,431	n/a	80%	17%
	11300 Regular Programs; High School	\$0	\$119,328	\$243,626	\$212,300	n/a	78%	-13%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$5,633	\$0	n/a	n/a	-100%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$8,573	\$51,703	\$43,038	n/a	402%	-17%
	12610 Learning Disability	\$0	\$0	\$0	\$51,352	n/a	n/a	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$1,410	\$3,362	n/a	n/a	138%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$5,970	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$0	\$0	\$0	\$1,860	n/a	n/a	n/a
	15100 Enrichment Programs; Non-Credit	\$0	\$1,715	\$4,105	\$5,740	n/a	235%	40%
	16200 Preventive Remediation	\$0	\$0	\$0	\$136,844	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$0	\$100	\$260	\$0	n/a	-100%	-100%
	24100 Office of The Principal	\$0	\$241,387	\$206,847	\$217,925	n/a	-10%	5%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$183	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,584	\$3,843	-\$2,896	n/a	-283%	-175%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$150	\$0	n/a	n/a	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$0	\$10,610	\$29,799	\$18,662	n/a	76%	-37%
Student Academic Achievement Total		\$0	\$647,486	\$931,596	\$1,078,806	n/a	67%	16%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$0	\$87	\$950	\$0	n/a	-100%	-100%
	21340 Health Services; Nurse Services	\$0	\$313	\$300	\$0	n/a	-100%	-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$20,251	n/a	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$11,439	\$25,241	\$10,308	n/a	-10%	-59%
	23210 Executive Administration; Office of The Superintendent	\$0	\$268,975	\$285,155	\$201,884	n/a	-25%	-29%
	23220 Executive Administration; Community Relations	\$0	\$9,907	\$2,889	\$13,769	n/a	39%	377%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$1,365	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$0	\$11,322	\$38	\$1,500	n/a	-87%	> 500%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$746	\$99	n/a	n/a	-87%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$94,434	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$34,616	\$12,251	\$15,093	n/a	-56%	23%
Student Instructional Support Total		\$0	\$336,659	\$327,570	\$358,703	n/a	7%	10%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$7,356	\$2,047	\$727	n/a	-90%	-64%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$472	\$801	n/a	n/a	70%
	25150 Fiscal Services; Payroll Services	\$0	\$10,866	\$13,851	\$9,604	n/a	-12%	-31%
	25160 Fiscal Services; Financial Accounting	\$0	\$11,962	\$2,165	\$4,586	n/a	-62%	112%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$824	\$545	\$0	n/a	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$111	\$48	\$12	n/a	-89%	-74%
	25940 Settlements	\$0	\$0	\$0	\$968	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$0	\$50,111	\$103,615	\$104,551	n/a	109%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$2,210	\$1,686	n/a	n/a	-24%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$15,303	\$15,205	\$18,276	n/a	19%	20%
	26499 2007 Account Code - Other	\$0	\$700	\$0	\$0	n/a	-100%	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$9,994	\$2,772	\$636	n/a	-94%	-77%
	26700 Operation and Maintenance of Plant Services; Insurance	\$0	\$41,405	\$17,505	\$10,921	n/a	-74%	-38%
	27100 Student Transportation; Vehicle Operation	\$0	\$19,832	\$24,192	\$40,777	n/a	106%	69%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$1,050	n/a	n/a	n/a

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Fountain Square Academy (9480)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$0	\$4,503	\$125	\$24,680	n/a	448%	> 500%
	27400 Student Transportation; Purchase of School Buses	\$0	\$9,878	\$0	\$9,200	n/a	-7%	n/a
	27500 Student Transportation; Insurance on Buses	\$0	\$0	\$48	\$0	n/a	n/a	-100%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$7,099	\$2,898	\$4,658	n/a	-34%	61%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$740	n/a	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$0	\$72,580	\$75,750	\$48,411	n/a	-33%	-36%
	31900 Other Food Services	\$0	\$1,574	\$0	\$0	n/a	-100%	n/a
	33990 Other Community Services; Other	\$0	\$0	\$0	\$3,226	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$250,670	\$254,141	\$279,000	n/a	11%	10%
Overhead and Operational Total		\$0	\$514,767	\$517,587	\$564,509	n/a	10%	9%
Nonoperational								
	45100 Building Acquisition, Construction and Improvements	\$0	\$18,137	\$9,529	\$0	n/a	-100%	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$278,669	\$122,131	\$78,372	n/a	-72%	-36%
	54200 2007 Account Code - Common School Fund	\$0	\$0	\$50,050	\$42,591	n/a	n/a	-15%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$57,742	n/a	n/a	n/a
Nonoperational Total		\$0	\$296,806	\$181,710	\$178,705	n/a	-40%	-2%
prorated								
	26491 2007 Account Code - PERF	\$0	\$5,905	\$5,908	\$4,643	n/a	-21%	-21%
	26492 2007 Account Code - Social Security	\$0	\$32,332	\$51,698	\$39,728	n/a	23%	-23%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$2,013	\$2,247	\$5,150	n/a	156%	129%
	26494 2007 Account Code - Group Insurance	\$0	\$29,300	\$36,781	\$7,860	n/a	-73%	-79%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$6,134	\$6,449	\$4,017	n/a	-35%	-38%
prorated Total		\$0	\$75,684	\$103,083	\$61,398	n/a	-19%	-40%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$0	\$719,037	\$1,031,488	\$1,138,049	n/a	58%	10%
Student Instructional Support	\$0	\$336,659	\$327,570	\$358,703	n/a	7%	10%
Overhead and Operational	\$0	\$518,900	\$520,778	\$566,665	n/a	9%	9%
Nonoperational	\$0	\$296,806	\$181,710	\$178,705	n/a	-40%	-2%
Grand Total	\$0	\$1,871,402	\$2,061,546	\$2,242,122	n/a	20%	9%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
	38.4%	50.0%	50.8%
	18.0%	15.9%	16.0%
	27.7%	25.3%	25.3%
	15.9%	8.8%	8.0%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	.0%	56.4%	65.9%	66.8%