

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

Washington Com Schools Inc (1405)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|---|--|--------------------|---------------------|---------------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11050 Full Day Kindergarten | \$0 | \$57,777 | \$64,726 | n/a | 12% |
| | 11100 Elementary | \$2,829,509 | \$3,714,424 | \$3,872,220 | 37% | 4% |
| | 11200 Middle/Junior High | \$961,355 | \$1,072,480 | \$1,115,427 | 16% | 4% |
| | 11300 High School | \$1,350,243 | \$1,711,134 | \$1,746,385 | 29% | 2% |
| | 11350 Honors Diploma Award | \$0 | \$24,300 | \$22,707 | n/a | -7% |
| | 11420 Agriculture B | \$17,696 | \$43,480 | \$45,115 | 155% | 4% |
| | 11430 Distributive Education | \$51,403 | \$62,124 | \$64,446 | 25% | 4% |
| | 11450 Consumer and Homemaking | \$86,104 | \$113,901 | \$116,198 | 35% | 2% |
| | 11470 Business Education | \$168,267 | \$126,482 | \$134,651 | -20% | 6% |
| | 11480 Industrial Education A | \$94,321 | \$64,645 | \$79,310 | -16% | 23% |
| | 11590 Other Vocational Education Programs | \$0 | \$32,253 | \$49,974 | n/a | 55% |
| | 11610 Elementary | \$0 | \$0 | \$0 | n/a | n/a |
| | 11630 High School | \$0 | \$0 | \$0 | n/a | n/a |
| | 11920 Project 4R | \$22,628 | \$0 | \$0 | -100% | n/a |
| | 12100 Gifted and Talented | \$32,535 | \$42,714 | \$46,496 | 43% | 9% |
| | 12520 Compensatory | \$36,698 | \$913 | \$700 | -98% | -23% |
| | 14100 Elementary | \$0 | \$0 | \$136 | n/a | n/a |
| | 14300 High School | \$70,043 | \$40,584 | \$40,572 | -42% | 0% |
| | 16100 Remediation Testing | \$42,152 | \$100,218 | \$90,669 | 115% | -10% |
| | 22220 School Library | \$167,374 | \$203,767 | \$201,309 | 20% | -1% |
| | 22250 Computer Assisted Instruction Services | \$33,577 | \$8,530 | \$0 | -100% | -100% |
| | 24100 Office of the Principal Services | \$600,931 | \$774,999 | \$797,105 | 33% | 3% |
| | 25820 Textbooks and Repairs | \$157,605 | \$168,378 | \$178,756 | 13% | 6% |
| | 25840 Other Textbook Rental Services | \$39,997 | \$4,118 | \$19,550 | -51% | 375% |
| | 25860 Textbooks and Workbooks | \$0 | \$91,364 | \$2,522 | n/a | -97% |
| | 26497 Teachers Retirement Fund | \$18,293 | \$421,637 | \$455,781 | > 500% | 8% |
| | 41100 Transfer Tuition | \$5,223 | \$4,511 | \$3,672 | -30% | -19% |
| | 41300 Area Vocational Schools | \$81,000 | \$48,998 | \$71,399 | -12% | 46% |
| | 41400 Joint Services and Supply | \$1,156,306 | \$1,415,679 | \$1,643,523 | 42% | 16% |
| Student Academic Achievement Total | | \$8,023,261 | \$10,349,411 | \$10,863,350 | 35% | 5% |
| Student Instructional Support | | | | | | |
| | 21210 Service Area Direction | \$0 | \$0 | \$0 | n/a | n/a |
| | 21220 Counseling Services | \$249,084 | \$372,139 | \$338,907 | 36% | -9% |
| | 21240 Information Services | \$1,811 | \$0 | \$0 | -100% | n/a |
| | 21290 Other Guidance Services | \$4,348 | \$5,743 | \$3,335 | -23% | -42% |
| | 21340 Nurse Services | \$63,583 | \$81,707 | \$85,607 | 35% | 5% |
| | 21390 Other Health Services | \$0 | \$0 | \$3,755 | n/a | n/a |
| | 22110 Service Area Direction | \$4,438 | \$0 | \$0 | -100% | n/a |

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|--|--|------------------|--------------------|--------------------|------------------|-----------------|
| | 22120 Instruction & Curriculum Development | \$19,579 | \$89,579 | \$99,481 | 408% | 11% |
| | 22130 Instructional Staff Training Services | \$0 | \$40,048 | \$62,982 | n/a | 57% |
| | 23110 Service Area Direction | \$17,800 | \$17,900 | \$18,100 | 2% | 1% |
| | 23210 Office of the Superintendent | \$135,164 | \$191,058 | \$188,146 | 39% | -2% |
| | 23220 Community Relations | \$17,099 | \$8,043 | \$17,873 | 5% | 122% |
| | 24900 Other Support Services - School Admin. | \$57,539 | \$76,332 | \$77,858 | 35% | 2% |
| | 26710 Technology Support and Maintenance | \$0 | \$400,830 | \$306,364 | n/a | -24% |
| Student Instructional Support Total | | \$570,444 | \$1,283,378 | \$1,202,406 | 111% | -6% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$7,580 | \$4,393 | \$4,238 | -44% | -4% |
| | 23160 Promotion Expenses | \$3,061 | \$2,511 | \$1,317 | -57% | -48% |
| | 23230 Staff Relations and Negotiations | \$5,321 | \$9,745 | \$1,233 | -77% | -87% |
| | 25250 Financial Accounting | \$46,043 | \$62,206 | \$64,073 | 39% | 3% |
| | 25291 Refund of Revenue | \$0 | \$2,144 | \$0 | n/a | -100% |
| | 25360 Rent of Buildings & Equipment | \$128,325 | \$113,814 | \$112,738 | -12% | -1% |
| | 25420 Maintenance of Buildings | \$839,215 | \$1,279,264 | \$1,274,187 | 52% | 0% |
| | 25430 Maintenance of Grounds | \$1,917 | \$298 | \$71 | -96% | -76% |
| | 25440 Maintenance of Equipment | \$109,364 | \$82,892 | \$72,624 | -34% | -12% |
| | 25450 Vehicle Maintenance (other than buses) | \$3,591 | \$7,575 | \$9,372 | 161% | 24% |
| | 25460 Security Services | \$0 | \$5,057 | \$0 | n/a | -100% |
| | 25470 Insurance (other than buses) | \$75,697 | \$129,390 | \$132,714 | 75% | 3% |
| | 25510 Service Area Direction | \$68,276 | \$79,105 | \$84,911 | 24% | 7% |
| | 25520 Vehicle Operation | \$95,618 | \$164,476 | \$185,011 | 93% | 12% |
| | 25540 Vehicle Servicing and Maintenance | \$33,229 | \$65,241 | \$33,508 | 1% | -49% |
| | 25550 Purchase of School Buses | \$43,195 | \$0 | \$203,157 | 370% | n/a |
| | 25560 Insurance on Buses | \$5,690 | \$5,888 | \$7,578 | 33% | 29% |
| | 25580 Contracted Transportation Services | \$246,865 | \$275,690 | \$284,776 | 15% | 3% |
| | 25590 Other Pupil Transportation Services | \$62,036 | \$128,839 | \$130,153 | 110% | 1% |
| | 25610 Service Area Direction | \$3,805 | \$27,113 | \$28,053 | > 500% | 3% |
| | 25620 Food Preparation and Dispensing | \$187,276 | \$263,359 | \$282,152 | 51% | 7% |
| | 25640 Food Purchases | \$161,720 | \$307,736 | \$329,994 | 104% | 7% |
| | 25690 Other Food Services | \$13,503 | \$45,952 | \$45,219 | 235% | -2% |
| | 26495 Official Bonds | \$934 | \$902 | \$1,410 | 51% | 56% |
| | 26499 Other | \$0 | \$260,672 | \$266,654 | n/a | 2% |
| | 26900 Other Staff Services | \$202,125 | \$20,140 | \$20,160 | -90% | 0% |
| | 34000 Athletic Coaches | \$59,064 | \$89,919 | \$84,688 | 43% | -6% |
| | 39200 Contributions to Historical Societies | \$600 | \$600 | \$600 | 0% | 0% |
| | 39500 Child Care Services | \$0 | \$0 | \$0 | n/a | n/a |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$0 | \$132,830 | \$214,920 | n/a | 62% |

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|---------------------------------------|--|--------------------|--------------------|--------------------|------------------|-----------------|
| Overhead and Operational Total | | \$2,404,048 | \$3,567,750 | \$3,875,510 | 61% | 9% |
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | \$53,464 | \$1,316 | \$130,514 | 144% | > 500% |
| | 25330 Professional Services | \$2,160 | \$510,837 | \$96,982 | > 500% | -81% |
| | 25340 Educational Specifications Development | \$15,636 | \$0 | \$1,800 | -88% | n/a |
| | 25350 Building Acquisition/Construction/Improvement | \$834,488 | \$279,672 | \$372,068 | -55% | 33% |
| | 25351 Building Acquisition/Construction/Improvement | \$0 | \$19,924 | \$0 | n/a | -100% |
| | 25355 Sports Facilities | \$0 | \$0 | \$15,844 | n/a | n/a |
| | 25370 Purchase of Moveable Equipment | \$37,653 | \$0 | \$0 | -100% | n/a |
| | 25380 Purchase of Mobile or Fixed Equipment | \$234,494 | \$265,948 | \$248,358 | 6% | -7% |
| | 25390 Other Facilities Acquisition & Construction | \$90,176 | \$58,056 | \$65,781 | -27% | 13% |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$0 | \$715,825 | \$730,725 | n/a | 2% |
| | 51600 Other Tax Board Approved Debt, PRINCIPAL OF DE | \$0 | \$19,853 | \$28,161 | n/a | 42% |
| | 52100 Bonds, INTEREST ON DEBT | \$0 | \$47,972 | \$64,233 | n/a | 34% |
| | 53100 Buildings, LEASE RENTAL | \$998,500 | \$1,175,000 | \$1,175,000 | 18% | 0% |
| | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$123,944 | \$73,390 | \$73,206 | -41% | 0% |
| Nonoperational Total | | \$2,390,514 | \$3,167,792 | \$3,002,671 | 26% | -5% |
| prorated | | | | | | |
| | 26491 PERF | \$77,333 | \$90,736 | \$98,087 | 27% | 8% |
| | 26492 Social Security | \$572,302 | \$740,062 | \$760,705 | 33% | 3% |
| | 26494 Group Insurance | \$1,237,960 | \$3,168,053 | \$2,824,654 | 128% | -11% |
| | 26496 Unemployment Compensation | \$94 | \$3,810 | \$1,635 | > 500% | -57% |
| | 26498 Severance/Early Retirement Pay | \$0 | \$441,138 | \$360,833 | n/a | -18% |
| prorated Total | | \$1,887,689 | \$4,443,798 | \$4,045,913 | 114% | -9% |
| Not Categorized | | | | | | |
| | 39000 Other Community Services | \$0 | \$6,542 | \$2,313 | n/a | -65% |
| Not Categorized Total | | \$0 | \$6,542 | \$2,313 | n/a | -65% |

| 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|-------------------------------|-------------|--------------|--------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$9,550,256 | \$14,034,442 | \$14,210,210 | 49% | 1% | 62.5% | 61.5% | 61.8% |
| Student Instructional Support | \$692,657 | \$1,575,291 | \$1,455,257 | 110% | -8% | 4.5% | 6.9% | 6.3% |
| Overhead and Operational | \$2,642,530 | \$4,034,604 | \$4,320,413 | 63% | 7% | 17.3% | 17.7% | 18.8% |

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|---------------|--------------------|---------------------|---------------------|---------------------|------------------|-----------------|-------|-------|-------|
| | Nonoperational | \$2,390,514 | \$3,167,792 | \$3,003,971 | 26% | -5% | 15.6% | 13.9% | 13.1% |
| | Not Categorized | \$0 | \$6,542 | \$2,313 | | | | | |
| | Grand Total | \$15,275,957 | \$22,818,670 | \$22,992,164 | 51% | 1% | | | |

| | FY1997 | FY2006 | FY2007 |
|---|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 67.1% | 68.4% | 68.1% |