

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

West Washington School Corp (8220)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$209,494	\$211,577	\$235,384	n/a	12%	11%
	11100 Regular Programs; Elementary	\$1,326,699	\$1,917,875	\$1,704,261	\$1,858,921	40%	-3%	9%
	11300 Regular Programs; High School	\$1,042,810	\$1,288,173	\$1,268,933	\$1,422,428	36%	10%	12%
	11420 Vocational Education; Agriculture B	\$59,060	\$43,582	\$43,744	\$48,429	-18%	11%	11%
	11450 Vocational Education; Consumer and Homemaking	\$4,266	\$35,817	\$34,667	\$40,800	> 500%	14%	18%
	12100 2007 Account Code - Gifted and Talented	\$16,023	\$17,305	\$7,520	\$14,606	-9%	-16%	94%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$17,366	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$85,259	\$115,646	\$115,339	\$126,103	48%	9%	9%
	12350 Physical Impairment; Homebound	\$120	\$1,944	\$1,513	\$100	-17%	-95%	-93%
	12510 Culturally Different; Communication Disorders	\$43,006	\$34,037	\$4,195	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$35,623	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$67,572	\$0	\$116	\$0	-100%	n/a	-100%
	12900 Other Special Programs	\$0	\$4,268	\$0	\$1,020	n/a	-76%	n/a
	14100 Summer School Programs; Elementary	\$16,512	\$90	\$119	\$3,695	-78%	> 500%	> 500%
	14300 Summer School Programs; High School	\$13,409	\$20,465	\$17,053	\$23,522	75%	15%	38%
	16100 Remediation Testing	\$0	\$13,454	\$17,956	\$18,789	n/a	40%	5%
	16200 Preventive Remediation	\$43,307	\$17,332	\$17,268	\$38,118	-12%	120%	121%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$4,576	\$2,829	\$9,365	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$200,450	\$242,109	\$283,262	\$288,380	44%	19%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$223,190	\$263,748	\$306,908	\$362,376	62%	37%	18%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$12,717	\$0	\$0	\$0	-100%	n/a	n/a
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$1,179	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$102,353	\$135,860	\$137,987	\$92,489	-10%	-32%	-33%
	22230 Library/Media Services; Audiovisual	\$785	\$2,459	\$83	\$0	-100%	-100%	-100%
	22240 Library/Media Services; Educational Television	\$266	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$167,150	\$220,642	\$228,969	\$244,424	46%	11%	7%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$67,436	\$132,249	\$110,529	\$90,553	34%	-32%	-18%
	26497 2007 Account Code - Teachers Retirement Fund	\$123,263	\$201,885	\$202,586	\$159,523	29%	-21%	-21%
Student Academic Achievement Total		\$3,655,852	\$4,922,443	\$4,723,951	\$5,087,027	39%	3%	8%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$87,556	\$127,670	\$147,498	\$174,193	99%	36%	18%
	21240 Guidance Services; Information Services	\$3,096	\$15,359	\$8,916	\$3,404	10%	-78%	-62%
	21340 Health Services; Nurse Services	\$22,170	\$48,869	\$45,330	\$47,972	116%	-2%	6%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$28,669	\$402	\$33,079	\$64,126	124%	> 500%	94%
	23110 Board of Education; Service Area Direction	\$22,077	\$14,190	\$21,491	\$25,811	17%	82%	20%
	23120 Board of Education; Service Area Assistants	\$34,153	\$49,987	\$48,297	\$54,679	60%	9%	13%
	23190 Board of Education; Other Governing Body Services	\$1,266	\$4,356	\$3,160	\$3,342	164%	-23%	6%
	23210 Executive Administration; Office of The Superintendent	\$93,305	\$131,683	\$139,231	\$156,786	68%	19%	13%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$2,000	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$9,472	n/a	n/a	n/a
Student Instructional Support Total		\$292,290	\$392,515	\$447,002	\$541,786	85%	38%	21%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$5,453	\$3,675	\$5,135	\$3,082	-43%	-16%	-40%
	23160 Board of Education; Promotion Expenses	\$2,083	\$3,309	\$2,191	\$3,115	50%	-6%	42%
	23230 Executive Administration; Staff Relations and Negotiations	\$175	\$0	\$1,775	\$1,500	> 500%	n/a	-15%
	25160 Fiscal Services; Financial Accounting	\$522	\$1,550	\$1,650	\$1,550	197%	0%	-6%
	25191 Other Fiscal Services; Refund of Revenue	\$1,241	\$0	\$0	\$0	-100%	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$149	\$323	n/a	n/a	117%
	25400 Planning, Research, Development and Evaluation	\$890	\$1,559	\$625	\$1,475	66%	-5%	136%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$480,029	\$706,648	\$987,583	\$934,004	95%	32%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$12,882	\$47,681	\$27,708	n/a	115%	-42%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$56,365	\$112,303	\$112,163	\$117,190	108%	4%	4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$26,421	\$63,174	\$79,683	\$57,404	117%	-9%	-28%

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	27100 Student Transportation; Vehicle Operation	\$148,085	\$233,213	\$236,096	\$290,579	96%	25%	23%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$1,535	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$70,769	\$129,691	\$133,347	\$170,279	141%	31%	28%
	27400 Student Transportation; Purchase of School Buses	\$81,992	\$89,003	\$99,794	\$147,037	79%	65%	47%
	27500 Student Transportation; Insurance on Buses	\$10,147	\$9,549	\$8,075	\$15,420	52%	61%	91%
	27700 Student Transportation; Contracted Transportation Services	\$106,715	\$41,084	\$40,859	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$264	\$0	\$1,563	\$1,097	316%	n/a	-30%
	27910 Student Transportation; Bus Driver Training	\$0	\$399	\$539	\$301	n/a	-25%	-44%
	31100 Food Services Operations; Service Area Direction	\$14,032	\$16,197	\$17,207	\$17,326	23%	7%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$266,884	\$282,970	\$307,403	\$344,554	29%	22%	12%
	33100 Community Service Operations; Direction of Community Services	\$5,202	\$4,213	\$4,118	\$1,332	-74%	-68%	-68%
	33200 Community Recreation	\$11,992	\$2,268	\$2,074	\$4,381	-63%	93%	111%
	33400 Athletic Coaches	\$56,569	\$92,836	\$95,362	\$106,185	88%	14%	11%
	33990 Other Community Services; Other	\$614	\$60	\$382	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$199,878	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$3,623	\$0	\$0	\$420,929	> 500%	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$3,183	\$10,256	\$16,682	\$18,065	468%	76%	8%
Overhead and Operational Total		\$1,553,126	\$1,816,838	\$2,202,134	\$2,686,370	73%	48%	22%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$111,998	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$3,332	\$552	\$9,174	\$4,480	34%	> 500%	-51%
	45100 Building Acquisition, Construction and Improvements	\$3,024	\$37,270	\$372,891	\$40,761	> 500%	9%	-89%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$3,823	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$83,204	\$344,688	\$204,236	n/a	145%	-41%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,265	\$2,583	\$10,580	\$2,460	-66%	-5%	-77%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$120,000	\$125,000	n/a	9%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$109,720	\$106,008	\$101,712	n/a	-7%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$92,259	-\$163,983	\$22,169	\$22,169	-76%	n/a	0%
	54100 2007 Account Code - Veterans' Memorial Fund	\$15,190	\$1,178	\$0	\$0	-100%	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$16,495	\$1,056,246	\$372,829	\$305,560	> 500%	-71%	-18%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$171,304	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$131,775	n/a	n/a	n/a
	54300 2007 Account Code - Civil Aid Bond Obligations	\$0	\$593,090	\$441,571	\$220,785	n/a	-63%	-50%
	54300 Civil Aid Bond Obligations; Principal	\$0	\$0	\$0	\$220,785	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$15	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$249,579	\$1,834,859	\$1,799,908	\$1,554,849	> 500%	-15%	-14%
prorated								
	26491 2007 Account Code - PERF	\$60,950	\$72,242	\$83,584	\$70,249	15%	-3%	-16%
	26492 2007 Account Code - Social Security	\$266,375	\$370,404	\$355,042	\$175,904	-34%	-53%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$20,309	\$24,009	\$0	\$0	-100%	-100%	n/a
	26494 2007 Account Code - Group Insurance	\$432,711	\$583,008	\$506,541	\$273,780	-37%	-53%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$4,869	\$3,431	\$5,385	\$121	-98%	-96%	-98%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$18,180	\$108,314	\$140,130	\$58,376	221%	-46%	-58%
prorated Total		\$803,394	\$1,161,408	\$1,090,682	\$578,430	-28%	-50%	-47%

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	\$4,263,510	\$5,833,129	\$5,559,428	\$5,518,036	29%	-5%	-1%	65.0%	57.6%	54.2%	52.8%
Student Instructional Support	\$340,283	\$460,922	\$518,858	\$582,764	71%	26%	12%	5.2%	4.6%	5.1%	5.6%
Overhead and Operational	\$1,700,870	\$1,999,153	\$2,385,483	\$2,792,812	64%	40%	17%	26.0%	19.7%	23.2%	26.7%
Nonoperational	\$249,579	\$1,834,859	\$1,799,908	\$1,554,849	> 500%	-15%	-14%	3.8%	18.1%	17.5%	14.9%

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West Washington School Corp (8220)

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Grand Total	\$6,554,241	\$10,128,063	\$10,263,677	\$10,448,462	59%	3%	2%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	70.2%	62.1%	59.2%	58.4%