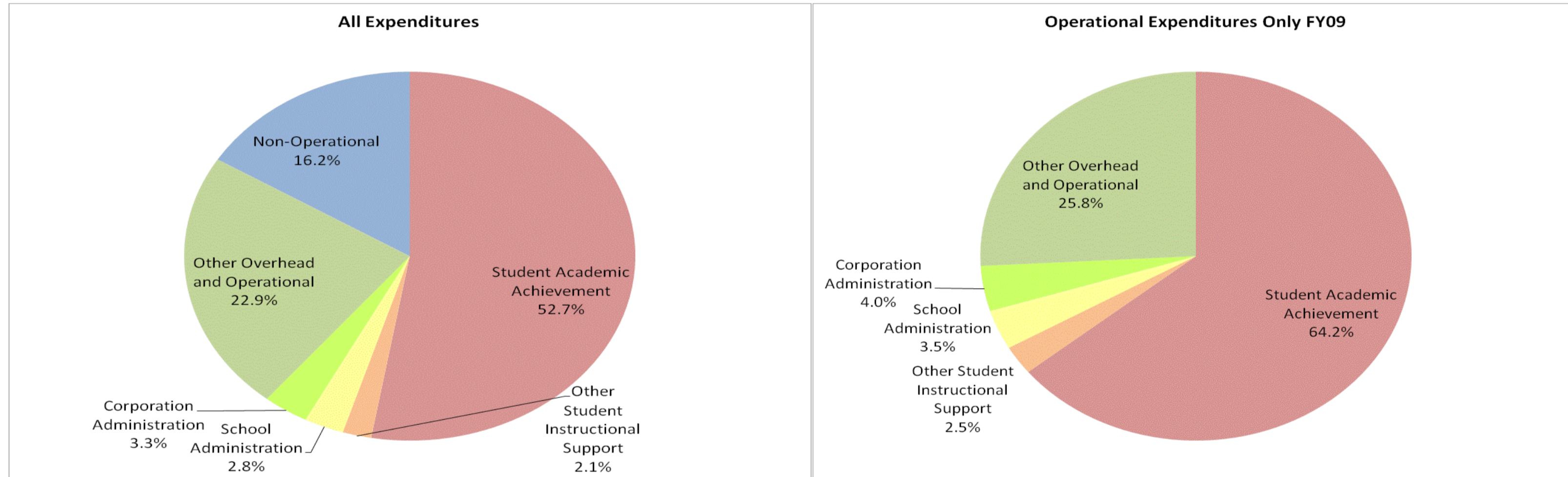


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
West Washington School Corp (8220)

West Washington School Corp (8220)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|--------------------|-------|---------------------|-------|---------------------|------------|--------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$4,249,214 | 62.8% | \$5,562,473 | 54.9% | \$5,312,613 | 50.8% | \$5,257,990 | 52.8% |
| Student Instructional Support | \$362,671 | 5.4% | \$493,657 | 4.9% | \$516,608 | 4.9% | \$489,014 | 4.9% |
| Overhead and Operational | \$1,608,584 | 23.8% | \$2,104,957 | 20.8% | \$2,501,939 | 23.9% | \$2,590,387 | 26.0% |
| Nonoperational | \$550,761 | 8.1% | \$1,964,148 | 19.4% | \$2,117,302 | 20.3% | \$1,616,520 | 16.2% |
| Grand Total | \$6,771,229 | | \$10,125,234 | | \$10,448,462 | -2% | \$9,953,910 | |

| | FY1999 | FY2006 | FY2008 | FY2009 |
|---|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 68.1% | 59.8% | 55.8% | 57.7% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
West Washington School Corp (8220)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$209,494 | \$235,384 | \$278,727 | | 33% | 18% |
| | 11100 Regular Programs; Elementary | \$1,382,624 | \$1,917,875 | \$1,858,921 | \$2,056,954 | 49% | 7% | 11% |
| | 11300 Regular Programs; High School | \$1,010,476 | \$1,288,173 | \$1,422,428 | \$1,725,299 | 71% | 34% | 21% |
| | 11420 Vocational Education; Agriculture B | \$60,868 | \$43,582 | \$48,429 | \$68,717 | 13% | 58% | 42% |
| | 11450 Vocational Education; Consumer and Homemaking | \$36,891 | \$35,817 | \$40,800 | \$50,021 | 36% | 40% | 23% |
| | 12110 Gifted And Talented; Gifted and Talented | \$16,023 | \$17,305 | \$31,972 | \$29,392 | 83% | 70% | -8% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$88,947 | \$115,646 | \$126,103 | \$144,753 | 63% | 25% | 15% |
| | 12350 Physical Impairment; Homebound | \$0 | \$1,944 | \$100 | \$0 | | -100% | -100% |
| | 12510 Culturally Different; Communication Disorders | \$45,456 | \$34,037 | \$0 | \$0 | -100% | -100% | |
| | 12520 Culturally Different; Compensatory | \$55,683 | \$0 | \$0 | \$0 | -100% | | |
| | 12710 Equal Opportunity At Risk | \$66,881 | \$0 | \$0 | \$10,000 | -85% | | |
| | 12900 Other Special Programs | \$2,472 | \$4,268 | \$1,020 | \$3,504 | 42% | -18% | 244% |
| | 14100 Summer School Programs; Elementary | \$16,060 | \$90 | \$3,695 | \$204 | -99% | 126% | -94% |
| | 14300 Summer School Programs; High School | \$18,809 | \$20,465 | \$23,522 | \$13,341 | -29% | -35% | -43% |
| | 16100 Remediation Testing | \$7,768 | \$13,454 | \$18,789 | \$18,456 | 138% | 37% | -2% |
| | 16200 Preventive Remediation | \$68,076 | \$17,332 | \$38,118 | \$508 | -99% | -97% | -99% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$224,964 | \$242,109 | \$288,380 | \$268,345 | 19% | 11% | -7% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$216,467 | \$263,748 | \$362,376 | \$320,955 | 48% | 22% | -11% |
| | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$4,529 | \$0 | \$0 | \$0 | -100% | | |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$11,628 | \$402 | \$64,126 | \$31,969 | 175% | > 500% | -50% |
| | 22220 Library/Media Services; School Library | \$113,967 | \$135,860 | \$92,489 | \$119,458 | 5% | -12% | 29% |
| | 22230 Library/Media Services; Audiovisual | \$343 | \$2,459 | \$0 | \$102 | -70% | -96% | |
| | 22240 Library/Media Services; Educational Television | \$692 | \$0 | \$0 | \$0 | -100% | | |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$0 | \$3,230 | | | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$59,204 | \$132,249 | \$90,553 | \$114,054 | 93% | -14% | 26% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$140,784 | \$201,885 | \$159,523 | \$0 | | | |
| Student Academic Achievement Total | | \$3,649,611 | \$4,698,194 | \$4,906,729 | \$5,257,990 | 44% | 12% | 7% |
| Student Instructional Support | | | | | | | | |
| | 21220 Guidance Services; Counseling Services | \$98,731 | \$127,670 | \$174,193 | \$140,614 | 42% | 10% | -19% |
| | 21240 Guidance Services; Information Services | \$2,776 | \$15,359 | \$3,404 | \$4,406 | 59% | -71% | 29% |
| | 21340 Health Services; Nurse Services | \$23,136 | \$48,869 | \$47,972 | \$60,315 | 161% | 23% | 26% |
| | 21510 Speech Pathology and Audiology Services; Service Area Direction | \$0 | \$1,179 | \$0 | \$0 | -100% | | |
| | 24100 Office of The Principal | \$174,750 | \$220,642 | \$244,424 | \$283,678 | 62% | 29% | 16% |
| Student Instructional Support Total | | \$299,393 | \$413,719 | \$469,993 | \$489,014 | 63% | 18% | 4% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$21,825 | \$14,190 | \$25,811 | \$29,531 | 35% | 108% | 14% |
| | 23120 Board of Education; Service Area Assistants | \$35,279 | \$49,987 | \$54,679 | \$67,435 | 91% | 35% | 23% |
| | 23150 Board of Education; Legal Services | \$3,157 | \$3,675 | \$3,082 | \$2,836 | -10% | -23% | -8% |
| | 23160 Board of Education; Promotion Expenses | \$1,281 | \$3,309 | \$3,115 | \$2,675 | 109% | -19% | -14% |
| | 23190 Board of Education; Other Governing Body Services | \$2,510 | \$4,356 | \$3,342 | \$6,302 | 151% | 45% | 89% |
| | 23210 Executive Administration; Office of The Superintendent | \$98,149 | \$131,683 | \$156,786 | \$189,830 | 93% | 44% | 21% |
| | 23220 Executive Administration; Community Relations | \$0 | \$0 | \$2,000 | \$0 | | | -100% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$0 | \$0 | \$1,500 | \$1,500 | | | 0% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$2,264 | \$0 | \$0 | \$0 | -100% | | |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$0 | \$323 | \$412 | | | 28% |
| | 25400 Planning, Research, Development and Evaluation | \$423 | \$1,559 | \$1,475 | \$2,627 | > 500% | 68% | 78% |
| | 25790 Personnal Services; Other Professional Services | \$0 | \$0 | \$9,472 | \$8,266 | | | -13% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$545,831 | \$706,648 | \$934,004 | \$915,418 | 68% | 30% | -2% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$0 | \$12,882 | \$27,708 | \$68,069 | 428% | 146% | 146% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$50,728 | \$112,303 | \$117,190 | \$105,771 | 109% | -6% | -10% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,939 | \$1,550 | \$1,550 | \$0 | | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$27,858 | \$63,174 | \$57,404 | \$58,036 | 108% | -8% | 1% |
| | 27100 Student Transportation; Vehicle Operation | \$153,221 | \$233,213 | \$290,579 | \$317,975 | 108% | 36% | 9% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$0 | \$1,535 | \$0 | | | -100% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$67,522 | \$129,691 | \$170,279 | \$217,794 | 223% | 68% | 28% |
| | 27400 Student Transportation; Purchase of School Buses | \$71,427 | \$89,003 | \$147,037 | \$162,734 | 128% | 83% | 11% |
| | 27500 Student Transportation; Insurance on Buses | \$7,106 | \$9,549 | \$15,420 | \$12,472 | 76% | 31% | -19% |
| | 27700 Student Transportation; Contracted Transportation Services | \$105,570 | \$41,084 | \$0 | \$6,061 | -94% | -85% | |
| | 27900 Student Transportation; Other Student Transportation Services | \$0 | \$0 | \$1,097 | \$891 | | | -19% |
| | 27910 Student Transportation; Bus Driver Training | \$50 | \$399 | \$301 | \$928 | > 500% | 133% | 209% |
| | 31100 Food Services Operations; Service Area Direction | \$7,243 | \$16,197 | \$17,326 | \$31,888 | 340% | 97% | 84% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$239,727 | \$282,970 | \$344,554 | \$380,936 | 59% | 35% | 11% |
| Overhead and Operational Total | | \$1,443,109 | \$1,907,420 | \$2,387,568 | \$2,590,387 | 80% | 36% | 8% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$3,528 | \$4,213 | \$1,332 | \$2,509 | -29% | -40% | 88% |
| | 33200 Community Recreation | \$15,183 | \$2,268 | \$4,381 | \$2,601 | -83% | 15% | -41% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
West Washington School Corp (8220)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--------------------------------|--|------------------|--------------------|--------------------|--------------------|---------------------|-----------------|-----------------|
| | 33400 Athletic Coaches | \$61,957 | \$92,836 | \$106,185 | \$102,531 | 65% | 10% | -3% |
| | 33990 Other Community Services; Other | \$564 | \$60 | \$0 | \$0 | -100% | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$80,144 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$924 | \$552 | \$4,480 | \$0 | -100% | -100% | -100% |
| | 45100 Building Acquisition, Construction and Improvements | \$18,131 | \$37,270 | \$40,761 | \$108,888 | > 500% | 192% | 167% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$14,574 | \$0 | \$0 | \$0 | -100% | | |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$221,560 | \$0 | \$0 | \$0 | -100% | | |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$3,823 | \$0 | | | -100% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$13,960 | \$83,204 | \$204,236 | \$86,970 | > 500% | 5% | -57% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$2,583 | \$2,460 | \$6,066 | | 135% | 147% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$115,000 | \$125,000 | \$130,000 | | 13% | 4% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$109,720 | \$101,712 | \$96,688 | | -12% | -5% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$0 | \$420,929 | \$0 | | | -100% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$59,702 | -\$163,983 | \$22,169 | \$14,755 | -75% | | -33% |
| | 54100 Veterans' Memorial Fund; Principal | \$15,050 | \$1,178 | \$0 | \$0 | -100% | -100% | |
| | 54200 Common School Fund; Principal | \$15,985 | \$1,056,246 | \$476,864 | \$346,421 | > 500% | -67% | -27% |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$131,775 | \$252,289 | | | 91% |
| | 54300 Civil Aid Bond Obligations; Principal | \$0 | \$593,090 | \$441,571 | \$441,571 | | -26% | 0% |
| | 60700 Nonprogramed Charges; Scholarships | \$12,178 | \$10,256 | \$18,065 | \$25,232 | 107% | 146% | 40% |
| Nonoperational Total | | \$533,440 | \$1,944,492 | \$2,105,742 | \$1,616,520 | 203% | -17% | -23% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$62,749 | \$72,242 | \$70,249 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$281,735 | \$370,404 | \$175,904 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$27,064 | \$24,009 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$447,447 | \$583,008 | \$273,780 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$5,551 | \$3,431 | \$121 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$21,129 | \$108,314 | \$58,376 | \$0 | | | |
| Prorated By Fund Total | | \$845,675 | \$1,161,408 | \$578,430 | \$0 | | | |