

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

**White River Valley Sch Dist (2980)**

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	\$1,972,240	\$2,268,906	\$1,946,758	\$2,100,139	6%	-7%	8%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$238,812	n/a	n/a	n/a
	11300 Regular Programs; High School	\$829,491	\$1,019,999	\$890,145	\$1,205,371	45%	18%	35%
	11420 Vocational Education; Agriculture B	\$36,568	\$51,466	\$50,483	\$63,222	73%	23%	25%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$8,470	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$46,244	\$57,611	\$55,596	\$68,551	48%	19%	23%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$2,237	n/a	n/a	n/a
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$0	\$3,425	n/a	n/a	n/a
	11590 Other Vocational Education Programs	\$1,262	\$0	\$0	\$0	-100%	n/a	n/a
	11610 Regular Programs; Alternative Education Programs; Elementary	\$10,821	\$0	\$0	\$0	-100%	n/a	n/a
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$3,000	\$9,000	\$6,367	\$0	-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$348	\$0	\$2,633	\$0	-100%	n/a	-100%
	11900 2007 Account Code - Other Regular Programs	\$0	\$99,712	\$51,149	\$0	n/a	-100%	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$46,910	\$57,971	\$55,205	\$89,902	92%	55%	63%
	12340 Physical Impairment; Hearing Impairment	\$45,053	\$22,898	\$55,080	\$62,672	39%	174%	14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$57,611	\$55,080	\$62,147	n/a	8%	13%
	12510 Culturally Different; Communication Disorders	\$40,707	\$97,057	\$59,843	\$71,958	77%	-26%	20%
	12520 Culturally Different; Compensatory	\$0	\$4,500	\$4,500	\$8,074	n/a	79%	79%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$117,827	\$156,839	\$88,612	\$44,720	-62%	-71%	-50%
	12610 Learning Disability	\$0	\$0	\$0	\$36,402	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$58,139	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$27,500	\$16,500	\$8,250	\$44,974	64%	173%	445%
	12900 Other Special Programs	\$192,356	\$1,177,832	\$848,213	\$431,822	124%	-63%	-49%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$210	n/a	n/a	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$439	\$0	\$0	n/a	-100%	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$26,399	\$32,226	\$43,227	n/a	64%	34%
	14100 Summer School Programs; Elementary	\$0	\$54	\$0	\$0	n/a	-100%	n/a
	14200 Summer School Programs; Middle/Junior High School	\$6,222	\$11,299	\$0	\$0	-100%	-100%	n/a
	16100 Remediation Testing	\$8,911	\$7,348	\$13,667	\$7,754	-13%	6%	-43%
	16200 Preventive Remediation	\$0	\$0	\$0	\$18,342	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$24,368	\$23,489	\$27,522	\$16,632	-32%	-29%	-40%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$16,000	\$16,000	\$0	n/a	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$104,374	\$143,469	\$90,183	\$120,705	16%	-16%	34%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$6,317	\$12,632	\$330,000	n/a	> 500%	> 500%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$58	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$77,315	\$87,660	\$86,681	\$74,491	-4%	-15%	-14%
	22220 Library/Media Services; School Library	\$2,238	\$3,387	\$3,813	\$1,222	-45%	-64%	-68%
	22230 Library/Media Services; Audiovisual	\$1,740	\$987	\$1,667	\$1,559	-10%	58%	-6%
	22240 Library/Media Services; Educational Television	\$0	\$0	\$0	\$20	n/a	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,750	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$298,575	\$380,667	\$385,441	\$477,193	60%	25%	24%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$199	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$118,955	\$133,844	\$189,418	\$78,098	-34%	-42%	-59%
<b>Student Academic Achievement Total</b>		<b>\$4,071,222</b>	<b>\$5,941,010</b>	<b>\$5,037,167</b>	<b>\$5,712,551</b>	<b>40%</b>	<b>-4%</b>	<b>13%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$8,859	\$9,253	\$9,831	n/a	11%	6%
	21210 Guidance Services; Service Area Direction	\$0	\$35,253	\$0	\$200	n/a	-99%	n/a
	21220 Guidance Services; Counseling Services	\$92,185	\$79,086	\$111,673	\$104,853	14%	33%	-6%
	21290 Guidance Services; Other Guidance Services	\$255	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$17,564	\$28,996	\$27,164	\$35,888	104%	24%	32%
	21390 Health Services; Other Health Services	\$1,950	\$608	\$1,104	\$811	-58%	33%	-27%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$26,183	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,000	\$55,618	\$73,048	\$69,586	> 500%	25%	-5%
	22130 Improvement of Instruction; Instructional Staff Training	\$78,317	\$1,334	\$881	\$6,783	-91%	409%	> 500%

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	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$1,317	\$17,081	\$21,398	n/a	> 500%	25%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$67,010	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$14,000	\$21,132	51%	51%	51%
	23190 Board of Education; Other Governing Body Services	\$639	\$7,012	\$4,072	\$13,344	> 500%	90%	228%
	23210 Executive Administration; Office of The Superintendent	\$93,796	\$76,011	\$70,997	\$101,304	8%	33%	43%
	23220 Executive Administration; Community Relations	\$0	\$2,083	\$3,573	\$175	n/a	-92%	-95%
	23290 Executive Administration; Other Executive Administration Services	\$1,386	\$540	\$6,104	\$2,727	97%	405%	-55%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$2,269	n/a	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$302,092</b>	<b>\$310,717</b>	<b>\$338,949</b>	<b>\$483,492</b>	<b>60%</b>	<b>56%</b>	<b>43%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$2,570	\$12,209	\$9,818	\$4,474	74%	-63%	-54%
	23160 Board of Education; Promotion Expenses	\$299	\$1,093	\$1,143	\$9,724	> 500%	> 500%	> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,600	\$160	\$5,501	\$3,105	-14%	> 500%	-44%
	25110 Fiscal Services; Office of The Business Manager	\$42,619	\$61,361	\$63,396	\$96,915	127%	58%	53%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$24	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$1,421	\$14,891	\$13,411	\$12,684	> 500%	-15%	-5%
	25170 Fiscal Services; Internal Auditing	\$0	\$0	\$938	\$0	n/a	n/a	-100%
	25199 Other Fiscal Services; Other	\$5,619	\$12,225	\$0	\$5,437	-3%	-56%	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$500	\$0	n/a	n/a	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$241,675	\$279,857	\$257,351	\$339,757	41%	21%	32%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$271,193	\$359,255	\$373,743	\$382,692	41%	7%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$16,483	\$1,805	\$320	\$1,352	-92%	-25%	322%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$65,968	\$183,196	\$240,561	\$162,419	146%	-11%	-32%
	26499 2007 Account Code - Other	\$0	\$3,904	\$28,676	\$288	n/a	-93%	-99%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,519	\$6,909	\$8,501	\$6,922	356%	0%	-19%
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,832	\$58,394	\$42,653	\$32,830	-6%	-44%	-23%
	27010 Student Transportation; Service Area Direction	\$29,032	\$5,192	\$15,000	\$18,649	-36%	259%	24%
	27100 Student Transportation; Vehicle Operation	\$11,668	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$11,021	\$19,753	\$23,613	\$36,427	231%	84%	54%
	27400 Student Transportation; Purchase of School Buses	\$38,846	\$41,666	\$45,169	\$76,500	97%	84%	69%
	27500 Student Transportation; Insurance on Buses	\$6,064	\$5,540	\$5,457	\$3,953	-35%	-29%	-28%
	27700 Student Transportation; Contracted Transportation Services	\$342,039	\$419,413	\$422,781	\$525,994	54%	25%	24%
	27900 Student Transportation; Other Student Transportation Services	\$21,837	\$35,862	\$36,770	\$18,543	-15%	-48%	-50%
	31200 Food Services Operations; Food Preparation and Dispensing	\$122,638	\$130,487	\$119,836	\$150,813	23%	16%	26%
	31400 Food Services Operations; Food Purchases	\$133,203	\$116,692	\$142,605	\$158,245	19%	36%	11%
	31900 Other Food Services	\$9,514	\$10,552	\$9,855	\$29,111	206%	176%	195%
	33100 Community Service Operations; Direction of Community Services	\$0	\$949	\$1,604	\$12,612	n/a	> 500%	> 500%
	33400 Athletic Coaches	\$95,689	\$115,765	\$85,088	\$93,005	-3%	-20%	9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$16,794	\$0	\$0	\$24,103	44%	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,526,167</b>	<b>\$1,897,131</b>	<b>\$1,954,292</b>	<b>\$2,206,554</b>	<b>45%</b>	<b>16%</b>	<b>13%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$220,189	\$98,952	\$38,392	\$60,627	-72%	-39%	58%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$26,881	\$12,645	\$42,886	\$76,960	186%	> 500%	79%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$126,521	\$0	\$21,058	n/a	-83%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$6,740	\$0	\$11,657	n/a	73%	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,378	\$11,156	\$15,591	n/a	> 500%	40%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$7,000	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$73,247	\$149,173	\$133,188	\$187,106	155%	25%	40%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,437	\$83,516	\$71,397	\$48,825	-7%	-42%	-32%
	51100 Debt Services; Principal on Debt; Bonds	\$300,000	\$846,200	\$770,000	\$795,500	165%	-6%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$308,605	\$114,660	\$206,567	\$176,964	-43%	54%	-14%
<b>Nonoperational Total</b>		<b>\$988,360</b>	<b>\$1,439,784</b>	<b>\$1,273,586</b>	<b>\$1,394,287</b>	<b>41%</b>	<b>-3%</b>	<b>9%</b>
<b>prorated</b>								

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26491 2007 Account Code - PERF	\$44,502	\$32,889	\$48,136	\$24,285	-45%	-26%	-50%
	26492 2007 Account Code - Social Security	\$307,449	\$437,496	\$348,230	\$175,825	-43%	-60%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$13,231	\$53,856	\$25,925	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$382,769	\$742,534	\$846,465	\$566,463	48%	-24%	-33%
	26496 2007 Account Code - Unemployment Compensation	\$4,889	\$3,309	\$6,006	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$2,628,130	\$106,616	\$1,525	n/a	-100%	-99%
<b>prorated Total</b>		<b>\$752,840</b>	<b>\$3,898,215</b>	<b>\$1,381,378</b>	<b>\$768,098</b>	<b>2%</b>	<b>-80%</b>	<b>-44%</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
<b>Student Academic Achievement</b>	\$4,706,521	\$9,623,106	\$6,225,884	\$6,365,505	35%	-34%	2%	61.6%	71.4%	62.4%	60.3%
<b>Student Instructional Support</b>	\$346,436	\$367,149	\$405,945	\$521,742	51%	42%	29%	4.5%	2.7%	4.1%	4.9%
<b>Overhead and Operational</b>	\$1,599,364	\$2,002,351	\$2,079,957	\$2,283,448	43%	14%	10%	20.9%	14.8%	20.8%	21.6%
<b>Nonoperational</b>	\$988,360	\$1,494,252	\$1,273,586	\$1,394,287	41%	-7%	9%	12.9%	11.1%	12.8%	13.2%
<b>Grand Total</b>	<b>\$7,640,680</b>	<b>\$13,486,858</b>	<b>\$9,985,373</b>	<b>\$10,564,982</b>	<b>38%</b>	<b>-22%</b>	<b>6%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	66.1%	74.1%	66.4%	65.2%