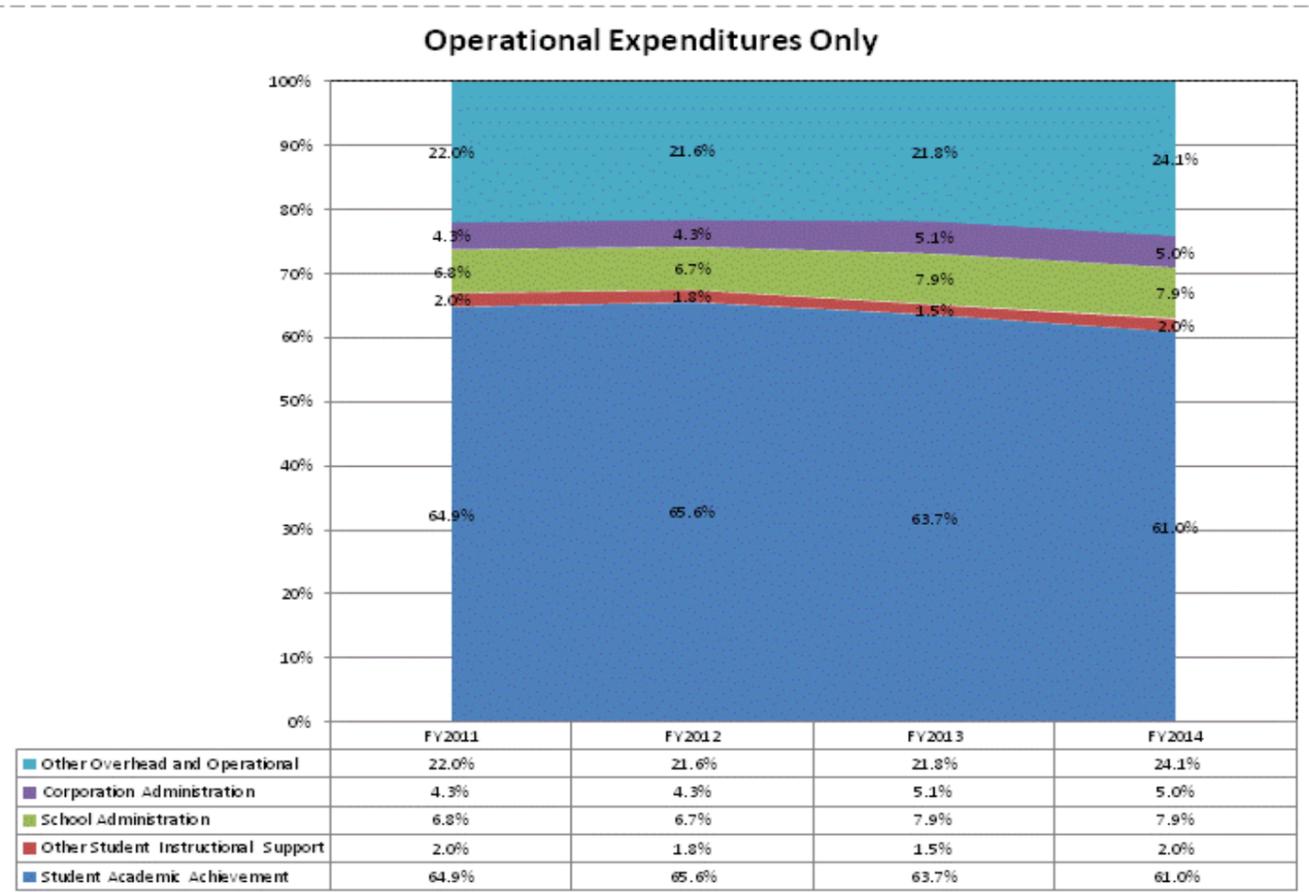
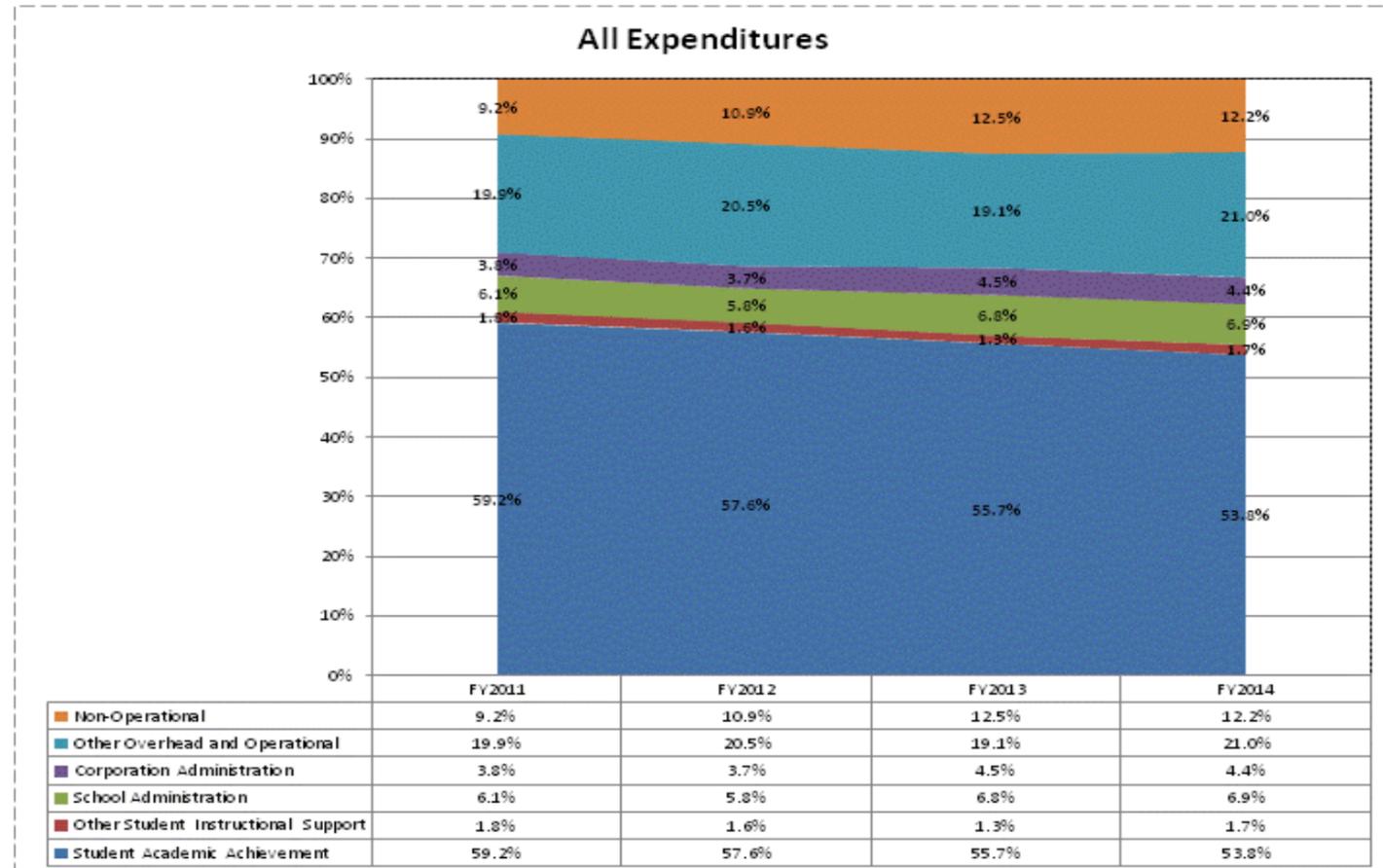


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2013 - June 2014  
White River Valley Sch Dist (2980)**

White River Valley Sch Dist (2980)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,194,460	68.3%	\$6,646,412	60.3%	\$5,207,335	55.7%	\$4,725,212	53.8%
Student Instructional Support	\$647,813	4.8%	\$745,752	6.8%	\$764,537	8.2%	\$752,056	8.6%
Overhead and Operational Nonoperational	\$1,978,876	14.7%	\$2,523,649	22.9%	\$2,204,552	23.6%	\$2,231,480	25.4%
Nonoperational	\$1,642,221	12.2%	\$1,109,199	10.1%	\$1,172,232	12.5%	\$1,073,862	12.2%
<b>Grand Total</b>	<b>\$13,463,369</b>		<b>\$11,025,012</b>		<b>\$9,348,657</b>		<b>\$8,782,610</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	73.1%	67.0%	63.9%	62.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**White River Valley Sch Dist (2980)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$63,393	N/A	N/A	N/A
11100 Regular Programs; Elementary	\$2,268,906	\$2,437,381	\$1,876,901	\$1,832,298	-19%	-25%	-2%
11200 Regular Programs; Middle/Junior High	\$0	\$472,103	\$465,159	\$509,672	N/A	8%	10%
11300 Regular Programs; High School	\$1,019,999	\$1,535,045	\$1,045,332	\$1,074,796	5%	-30%	3%
11420 Vocational Education; Agriculture B	\$51,466	\$79,267	\$98,799	\$103,643	101%	31%	5%
11450 Vocational Education; Consumer and Homemaking	\$57,611	\$55,398	\$61,193	\$63,540	10%	15%	4%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,000	\$32,252	\$31,697	\$13,053	45%	-60%	-59%
11910 Other Regular Programs; Competency Testing	\$99,712	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$3,439	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$57,971	\$117,339	\$122,431	\$94,804	64%	-19%	-23%
12340 Physical Impairment; Hearing Impairment	\$22,898	\$73,038	\$130	\$0	-100%	-100%	-100%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$57,611	\$15,982	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$97,057	\$89,578	\$61,124	\$77,126	-21%	-14%	26%
12520 Culturally Different; Compensatory	\$4,500	\$8,843	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$156,839	\$89,788	\$73,961	\$70,298	-55%	-22%	-5%
12810 Special Education Preschool	\$16,500	-\$2,223	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$1,177,832	\$839,715	\$833,419	\$251,936	-79%	-70%	-70%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$2,669	\$4,521	\$3,297	N/A	24%	-27%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$439	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$26,399	\$50,762	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$54	\$0	\$0	\$1,046	> 500%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$11,299	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$0	\$0	\$0	\$3,349	N/A	N/A	N/A
16100 Remediation Testing	\$7,348	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$0	\$13,888	\$21,261	\$7,078	N/A	-49%	-67%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$16,000	\$62,584	\$71,095	\$67,716	323%	8%	-5%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$143,469	\$107,744	\$144,421	\$151,412	6%	41%	5%
17900 Payments to Other Governmental Units Within State; Other	\$6,317	\$150,000	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$55,618	\$86,401	\$13,898	\$42,508	-24%	-51%	206%
22130 Improvement of Instruction; Instructional Staff Training	\$1,334	\$104,389	\$2,480	\$4,740	255%	-95%	91%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,317	\$0	\$0	\$0	-100%	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$87,660	\$57,327	\$113,473	\$123,240	41%	115%	9%
22220 Library/Media Services; School Library	\$3,387	\$7,447	\$1,635	\$770	-77%	-90%	-53%
22230 Library/Media Services; Audiovisual	\$987	\$1,717	\$70	\$20	-98%	-99%	-71%
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,750	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$10,529	\$3,672	N/A	N/A	-65%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$147,845	\$131,431	\$130,645	N/A	-12%	-1%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	-\$15,882	\$0	N/A	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$5,000	-\$2,600	N/A	N/A	-152%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$2,909	\$23,565	N/A	N/A	> 500%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$1,890	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$14,294	\$543	N/A	N/A	-96%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$16,053	\$9,654	N/A	N/A	-40%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$4,801	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$133,844	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$5,595,124</b>	<b>\$6,646,412</b>	<b>\$5,207,335</b>	<b>\$4,725,212</b>	<b>-16%</b>	<b>-29%</b>	<b>-9%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**White River Valley Sch Dist (2980)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$8,859	\$7,440	-\$3,968	\$0	-100%	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$3,030	\$0	N/A	N/A	-100%
21210 Guidance Services; Service Area Direction	\$35,253	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$79,086	\$107,486	\$61,861	\$86,518	9%	-20%	40%
21240 Guidance Services; Information Services	\$0	\$0	\$510	\$0	N/A	N/A	-100%
21320 Health Services; Medical Services	\$0	\$0	\$526	\$288	N/A	N/A	-45%
21340 Health Services; Nurse Services	\$28,996	\$50,920	\$61,452	\$62,348	115%	22%	1%
21390 Health Services; Other Health Services	\$608	\$823	\$1,297	\$390	-36%	-53%	-70%
24100 Office of The Principal	\$380,667	\$579,082	\$634,059	\$602,512	58%	4%	-5%
24900 Other Support Services, School Administration	\$0	\$0	\$5,769	\$0	N/A	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$533,469</b>	<b>\$745,752</b>	<b>\$764,537</b>	<b>\$752,056</b>	<b>41%</b>	<b>1%</b>	<b>-2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$14,000	\$23,181	\$8,077	\$12,000	-14%	-48%	49%
23150 Board of Education; Legal Services	\$12,209	\$17,048	\$16,711	\$0	-100%	-100%	-100%
23160 Board of Education; Promotion Expenses	\$1,093	\$1,258	\$280	-\$180	-116%	-114%	-164%
23190 Board of Education; Other Governing Body Services	\$7,012	\$14,485	\$17,674	\$1,190	-83%	-92%	-93%
23210 Executive Administration; Office of The Superintendent	\$76,011	\$115,493	\$245,168	\$221,090	191%	91%	-10%
23220 Executive Administration; Community Relations	\$2,083	\$4,463	\$2,970	\$0	-100%	-100%	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$160	\$465	\$161	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$540	\$4,197	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$61,361	\$116,592	\$110,429	\$110,093	79%	-6%	0%
25130 Fiscal Services; Budgeting	\$0	\$5,195	\$0	\$0	N/A	-100%	N/A
25150 Fiscal Services; Payroll Services	\$0	\$748	\$6,816	\$6,000	N/A	> 500%	-12%
25160 Fiscal Services; Financial Accounting	\$13,500	\$12,684	\$6,000	\$3,000	-78%	-76%	-50%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$785	\$0	\$0	N/A	-100%	N/A
25199 Other Fiscal Services; Other	\$12,225	\$19,847	\$1,751	\$27,250	123%	37%	> 500%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$69,149	\$0	\$0	N/A	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$1,800	\$1,300	\$1,800	N/A	0%	38%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$4,000	\$0	\$1,336	N/A	-67%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techn	\$0	\$0	\$965	\$1,240	N/A	N/A	29%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$279,857	\$426,526	\$385,397	\$372,748	33%	-13%	-3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$359,255	\$425,111	\$328,626	\$307,955	-14%	-28%	-6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,805	\$2,340	\$2,858	\$0	-100%	-100%	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$183,196	\$101,165	\$57,632	\$158,530	-13%	57%	175%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,391	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$3,904	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,909	\$5,994	\$20,120	\$0	-100%	-100%	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$11,791	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$58,394	\$41,658	\$68,530	\$57,305	-2%	38%	-16%
27010 Student Transportation; Service Area Direction	\$5,192	\$20,536	\$14,170	\$41,507	> 500%	102%	193%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$19,753	\$27,836	\$55,735	\$70,151	255%	152%	26%
27400 Student Transportation; Purchase of School Buses	\$41,666	\$77,861	\$0	\$0	-100%	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$5,540	\$4,548	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$419,413	\$542,939	\$356,805	\$356,143	-15%	-34%	0%
27900 Student Transportation; Other Student Transportation Services	\$35,862	\$58,262	\$56,318	\$56,168	57%	-4%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$130,487	\$201,894	\$192,063	\$176,526	35%	-13%	-8%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**White River Valley Sch Dist (2980)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31400 Food Services Operations; Food Purchases	\$116,692	\$161,318	\$226,588	\$220,688	89%	37%	-3%
31900 Other Food Services	\$10,552	\$14,271	\$21,407	\$17,147	63%	20%	-20%
<b>Overhead and Operational Total</b>	<b>\$1,880,064</b>	<b>\$2,523,649</b>	<b>\$2,204,552</b>	<b>\$2,231,480</b>	<b>19%</b>	<b>-12%</b>	<b>1%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$949	\$16,101	\$6,559	\$9,292	> 500%	-42%	42%
33400 Athletic Coaches	\$115,765	\$84,923	\$181,876	\$189,955	64%	124%	4%
33990 Other Community Services; Other	\$0	\$0	\$0	\$93,859	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$12,645	\$23,696	\$23,255	\$29,533	134%	25%	27%
43000 Facilities Acquisition and Construction; Professional Services	\$126,521	\$18,921	\$44,087	\$22,855	-82%	21%	-48%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$105,692	\$252,168	\$26,703	\$60,299	-43%	-76%	126%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,378	\$17,758	\$3,283	\$5,384	291%	-70%	64%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$3,000	\$12,000	N/A	N/A	300%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$20,400	\$3,790	\$3,750	N/A	-82%	-1%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$149,173	\$155,823	\$229,465	\$103,931	-30%	-33%	-55%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$83,516	\$100,165	\$80,569	\$79,653	-5%	-20%	-1%
51100 Debt Services; Principal on Debt; Bonds	\$846,200	\$205,000	\$315,812	\$346,500	-59%	69%	10%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$62,780	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$114,660	\$154,759	\$143,277	\$116,853	2%	-24%	-18%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$59,486	\$46,500	\$0	N/A	-100%	-100%
52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$1,277	\$0	N/A	N/A	-100%
<b>Nonoperational Total</b>	<b>\$1,556,498</b>	<b>\$1,109,199</b>	<b>\$1,172,232</b>	<b>\$1,073,862</b>	<b>-31%</b>	<b>-3%</b>	<b>-8%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$32,889	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$437,496	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$53,856	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$742,534	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,309	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,628,130	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$3,898,215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>