

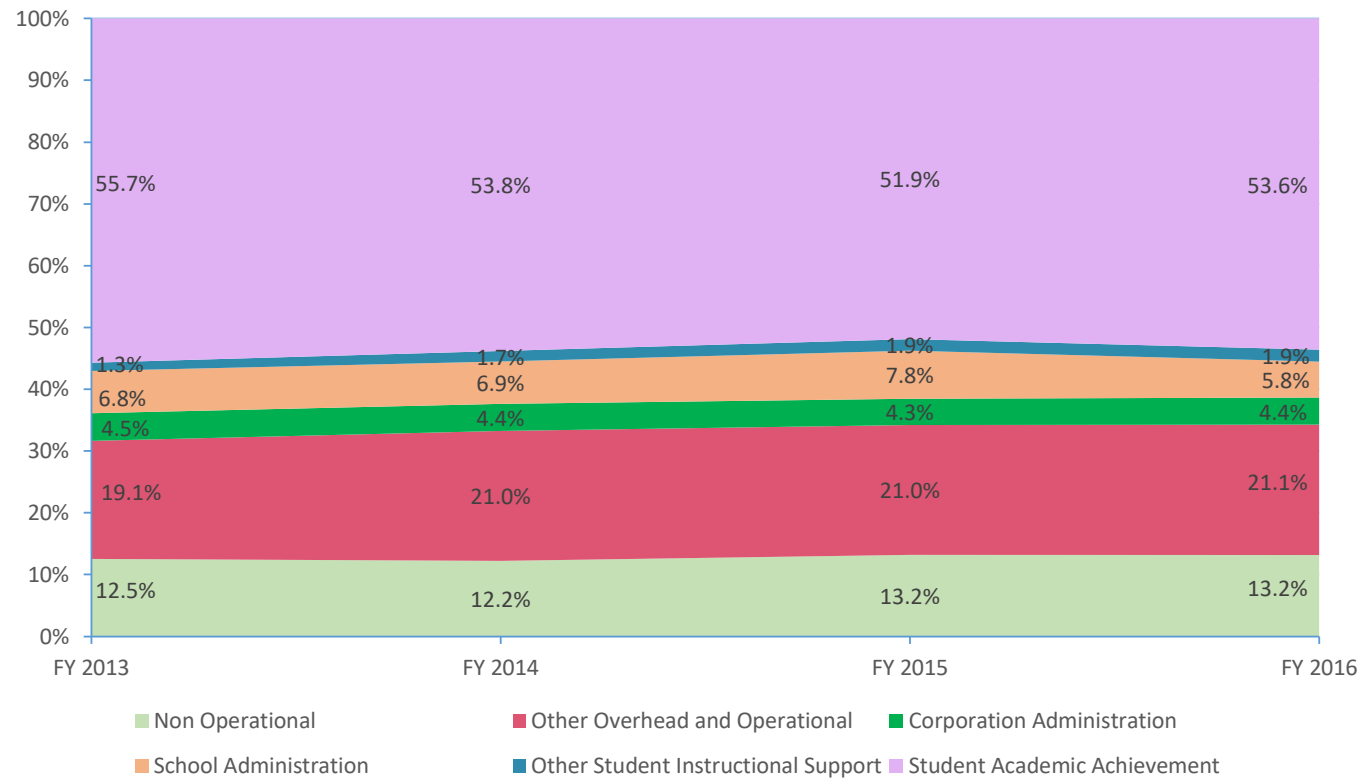
School Corporation Expenditures by Account
Biannual Financial Report Data
White River Valley Sch Dist (2980)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,194,460	68.3%	\$6,646,412	60.3%	\$5,207,335	55.7%	\$4,725,212	53.8%	\$4,472,635	51.9%	\$4,917,988	53.6%
Student Instructional Support	\$647,813	4.8%	\$745,752	6.8%	\$764,537	8.2%	\$752,056	8.6%	\$831,689	9.6%	\$710,512	7.7%
Total	\$9,842,273	73.1%	\$7,392,163	67.0%	\$5,971,873	63.9%	\$5,477,268	62.4%	\$5,304,324	61.5%	\$5,628,499	61.3%

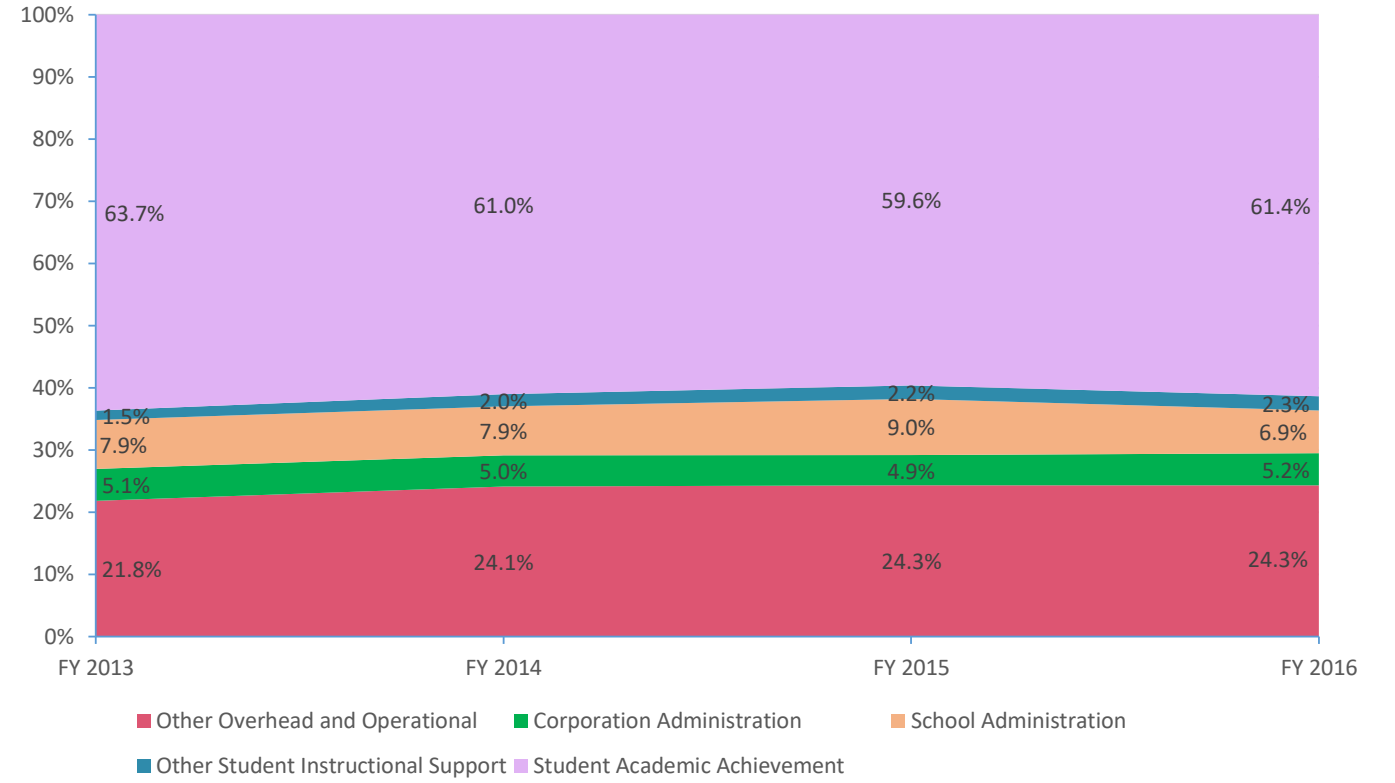
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,978,876	14.7%	\$2,523,649	22.9%	\$2,204,552	23.6%	\$2,231,480	25.4%	\$2,178,244	25.3%	\$2,339,646	25.5%
Non Operational	\$1,642,221	12.2%	\$1,109,199	10.1%	\$1,172,232	12.5%	\$1,073,862	12.2%	\$1,137,617	13.2%	\$1,208,420	13.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,621,096	26.9%	\$3,632,848	33.0%	\$3,376,785	36.1%	\$3,305,342	37.6%	\$3,315,862	38.5%	\$3,548,066	38.7%

Grand Total	\$13,463,369	\$11,025,012	\$9,348,657	\$8,782,610	\$8,620,186	\$9,176,565
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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White River Valley Sch Dist (2980)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$198,134	\$235,356	NA	NA	18.8%
11100	Regular Programs	Elementary	\$2,268,906	\$2,437,381	\$1,582,352	\$1,787,646	-21.2%	-26.7%	13.0%
11200	Regular Programs	Middle/Junior High	\$0	\$472,103	\$469,150	\$423,549	NA	-10.3%	-9.7%
11300	Regular Programs	High School	\$1,019,999	\$1,535,045	\$1,214,721	\$1,313,961	28.8%	-14.4%	8.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$93,389	NA	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$51,466	\$79,267	\$109,051	\$109,652	113.1%	38.3%	0.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$57,611	\$55,398	\$73,406	\$78,095	35.6%	41.0%	6.4%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$9,000	\$32,252	\$3,157	\$0	-100.0%	-100.0%	-100.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$99,712	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$3,439	\$0	\$0	NA	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$57,971	\$117,339	\$44,912	\$76,363	31.7%	-34.9%	70.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$22,898	\$73,038	\$0	\$0	-100.0%	-100.0%	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$57,611	\$15,982	\$0	\$0	-100.0%	-100.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$97,057	\$89,578	\$788	\$0	-100.0%	-100.0%	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$4,500	\$8,843	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$156,839	\$89,788	\$72,267	\$75,068	-52.1%	-16.4%	3.9%
12810	Special Programs	Special Education Preschool	\$16,500	(\$2,223)	\$0	\$0	-100.0%	100.0%	NA
12900	Special Programs	Other Special Programs	\$1,177,832	\$839,715	\$150,906	\$153,886	-86.9%	-81.7%	2.0%
13100	Adult/Continuing Education Programs	Instruction	\$0	\$2,669	\$4,228	\$364	NA	-86.4%	-91.4%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$439	\$0	\$0	\$0	-100.0%	NA	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$26,399	\$50,762	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$54	\$0	\$0	\$413	664.2%	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$11,299	\$0	\$0	\$2,097	-81.4%	NA	NA
14300	Summer School Programs	High School	\$0	\$0	\$2,557	\$528	NA	NA	-79.4%
16100	Remediation	Remediation Testing	\$7,348	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$13,888	\$2,669	(\$502)	NA	-103.6%	-118.8%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$0	\$2,510	NA	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$16,000	\$62,584	\$62,746	\$63,073	294.2%	0.8%	0.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$143,469	\$107,744	\$188,692	\$165,362	15.3%	53.5%	-12.4%
17900	Payments to Other Governmental Units Within State	Other	\$6,317	\$150,000	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$55,618	\$86,401	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,334	\$104,389	\$18	\$8,344	525.6%	-92.0%	46255.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$1,317	\$0	\$0	\$0	-100.0%	NA	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$87,660	\$57,327	\$66,235	\$30,301	-65.4%	-47.1%	-54.3%
22220	Instruction	Library/Media Services - School Library	\$3,387	\$7,447	\$1,503	\$0	-100.0%	-100.0%	-100.0%
22230	Instruction	Library/Media Services - Audiovisual	\$987	\$1,717	\$17	\$0	-100.0%	-100.0%	-100.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$1,750	\$0	\$0	\$0	-100.0%	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$0	\$12,959	\$10,900	NA	NA	-15.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$147,845	\$140,076	\$146,986	NA	-0.6%	4.9%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$2,003	\$13,598	NA	NA	579.0%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$2,000	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$47,539	\$109,960	NA	NA	131.3%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$1,890	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$8,797	\$9,672	NA	NA	9.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$11,753	\$7,418	NA	NA	-36.9%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$4,801	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$133,844	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,595,124	\$6,646,412	\$4,472,635	\$4,917,988	-12.1%	-26.0%	10.0%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$8,859	\$7,440	\$538	(\$538)	-106.1%	-107.2%	-200.0%
21210	Students	Guidance Services - Service Area Direction	\$35,253	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$79,086	\$107,486	\$95,180	\$87,453	10.6%	-18.6%	-8.1%
21320	Students	Health Services - Medical Services	\$0	\$0	\$106	\$0	NA	NA	-100.0%

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21340	Students	Health Services - Nurse Services	\$28,996	\$50,920	\$64,456	\$89,607	209.0%	76.0%	39.0%
21390	Students	Health Services - Other Health Services	\$608	\$823	\$942	\$1,249	105.4%	51.8%	32.7%
24100	School Administration	Office of The Principal	\$380,667	\$579,082	\$670,467	\$532,741	39.9%	-8.0%	-20.5%
Student Instructional Support Total			\$533,469	\$745,752	\$831,689	\$710,512	33.2%	-4.7%	-14.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,000	\$23,181	\$21,000	\$7,038	-49.7%	-69.6%	-66.5%
23150	General Administration	Board of Education - Legal Services	\$12,209	\$17,048	\$0	\$0	-100.0%	-100.0%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$1,093	\$1,258	\$56	\$0	-100.0%	-100.0%	-100.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,012	\$14,485	\$20,761	\$19,639	180.1%	35.6%	-5.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$76,011	\$115,493	\$209,581	\$280,379	268.9%	142.8%	33.8%
23220	General Administration	Executive Administration - Community Relations	\$2,083	\$4,463	\$0	\$0	-100.0%	-100.0%	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$160	\$465	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$540	\$4,197	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$61,361	\$116,592	\$100,263	\$82,246	34.0%	-29.5%	-18.0%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$5,195	\$0	\$0	NA	-100.0%	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$748	\$0	\$0	NA	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$13,500	\$12,684	\$0	\$0	-100.0%	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$785	\$0	\$0	NA	-100.0%	NA
25199	Central Services	Fiscal Services - Other - Other	\$12,225	\$19,847	\$9,600	\$10,300	-15.7%	-48.1%	7.3%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$69,149	\$0	\$0	NA	-100.0%	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$1,800	\$0	\$0	NA	-100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$4,000	\$1,642	\$0	NA	-100.0%	-100.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$3,650	\$899	NA	NA	-75.4%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$0	\$2,055	NA	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$279,857	\$426,526	\$404,397	\$425,185	51.9%	-0.3%	5.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$359,255	\$425,111	\$283,521	\$269,985	-24.8%	-36.5%	-4.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,805	\$2,340	\$19	\$0	-100.0%	-100.0%	-100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$183,196	\$101,165	\$146,263	\$141,068	-23.0%	39.4%	-3.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,391	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$3,904	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$6,909	\$5,994	\$0	\$0	-100.0%	-100.0%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$30,876	\$41,996	NA	NA	36.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$58,394	\$41,658	\$26,623	\$26,378	-54.8%	-36.7%	-0.9%
27010	Student Transportation	Service Area Direction	\$5,192	\$20,536	\$40,142	\$62,946	1112.3%	206.5%	56.8%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$5,336	\$1,874	NA	NA	-64.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$19,753	\$27,836	\$63,422	\$49,781	152.0%	78.8%	-21.5%
27400	Student Transportation	Purchase of School Buses	\$41,666	\$77,861	\$0	\$50,221	20.5%	-35.5%	NA
27500	Student Transportation	Insurance on Buses	\$5,540	\$4,548	\$10,782	\$10,537	90.2%	131.7%	-2.3%
27700	Student Transportation	Contracted Transportation Services	\$419,413	\$542,939	\$355,674	\$367,663	-12.3%	-32.3%	3.4%
27900	Student Transportation	Other Student Transportation Services	\$35,862	\$58,262	\$80,018	\$86,007	139.8%	47.6%	7.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$130,487	\$201,894	\$160,329	\$168,727	29.3%	-16.4%	5.2%
31400	Food Services Operations	Food Purchases	\$116,692	\$161,318	\$184,248	\$215,521	84.7%	33.6%	17.0%
31900	Food Services Operations	Other Food Services	\$10,552	\$14,271	\$20,041	\$19,203	82.0%	34.6%	-4.2%
Overhead and Operational Total			\$1,880,064	\$2,523,649	\$2,178,244	\$2,339,646	24.4%	-7.3%	7.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$949	\$16,101	\$6,428	\$8,278	772.4%	-48.6%	28.8%
33400	Category not Specified	Athletic Coaches	\$115,765	\$84,923	\$153,142	\$99,377	-14.2%	17.0%	-35.1%
41000	Category not Specified	Land Acquisition and Development	\$12,645	\$23,696	\$29,375	\$31,054	145.6%	31.1%	5.7%
43000	Category not Specified	Professional Services	\$126,521	\$18,921	\$27,683	\$11,548	-90.9%	-39.0%	-58.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$105,692	\$252,168	\$167,873	\$233,440	120.9%	-7.4%	39.1%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$1,378	\$17,758	\$9,403	\$18,857	1268.3%	6.2%	100.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$12,000	\$0	NA	NA	-100.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$20,400	\$0	\$0	NA	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$149,173	\$155,823	\$220,699	\$258,473	73.3%	65.9%	17.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$83,516	\$100,165	\$49,174	\$108,263	29.6%	8.1%	120.2%
51100	Principal on Debt	Bonds	\$846,200	\$205,000	\$344,794	\$368,928	-56.4%	80.0%	7.0%
52100	Interest on Debt	Bonds	\$114,660	\$154,759	\$104,949	\$69,608	-39.3%	-55.0%	-33.7%
52200	Interest on Debt	Temporary Loans	\$0	\$59,486	\$12,098	\$0	NA	-100.0%	-100.0%
53450	Lease Rental	Other-Interest	\$0	\$0	\$0	\$592	NA	NA	NA
Non Operational Total			\$1,556,498	\$1,109,199	\$1,137,617	\$1,208,420	-22.4%	8.9%	6.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$24,699	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$2,712	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$2,447	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$3,031	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$336,411	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$40,949	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$35,605	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$24,531	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$41,904	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$5,465	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$4,961	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,526	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$565,619	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$64,868	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$55,491	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$56,556	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$2,573	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$350	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$307	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$79	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,628,130	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,898,215	\$0	\$0	\$0	NA	NA	NA