

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

White River Valley Sch Dist (2980)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,112,079	\$2,564,834	\$2,505,964	\$2,351,973	-6.8%	-6.1%
Group Health Insurance	222	\$638,414	\$482,004	\$472,857	\$578,264	-2.4%	22.3%
Non - Certified Salaries	120	\$555,995	\$664,118	\$688,185	\$491,273	-3.0%	-28.6%
Transfer Tuition to Ed. Service Agencies Within State	564	\$132,683	\$144,421	\$151,412	\$188,692	9.2%	24.6%
Social Security Certified	212	\$241,505	\$194,041	\$185,099	\$177,639	-7.4%	-4.0%
Teacher Retirement Fund, After 7-1-95	216	\$90,168	\$109,589	\$108,229	\$124,157	8.3%	14.7%
Other Employee Benefits	241 - 290	\$84,049	\$342,415	\$160,941	\$96,749	3.6%	-39.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$50,382	\$71,095	\$67,716	\$62,746	5.6%	-7.3%
Dues and Fees	810	\$80,587	\$19,560	\$53,137	\$46,230	-13.0%	-13.0%
Other Professional and Technical Services	319	\$73,263	\$61,745	-\$6,817	\$42,739	-12.6%	NA
Social Security Noncertified	211	\$43,062	\$49,699	\$45,094	\$36,277	-4.2%	-19.6%
Stipends	131	\$0	\$0	\$0	\$35,973	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$64,800	\$47,317	\$44,177	\$33,800	-15.0%	-23.5%
Pre-2008 Object Code - Temporary Salaries	130	\$71,907	\$47,550	\$41,703	\$30,050	-19.6%	-27.9%
Operational Supplies	611	\$120,024	\$64,412	\$33,365	\$28,244	-30.4%	-15.3%
Public Employees Retirement Fund - Optional Contributions	217	\$24,882	\$31,639	\$37,890	\$24,666	-0.2%	-34.9%
Workers Compensation Insurance	225	\$28,811	\$28,898	\$34,119	\$24,342	-4.1%	-28.7%
Textbooks	630	\$299,368	\$60,408	\$14,275	\$24,120	-46.7%	69.0%
Professional Development	748	\$0	\$13,858	\$0	\$21,515	NA	NA
Content	747	\$44,979	-\$3,757	\$2,850	\$15,235	-23.7%	434.6%
Travel	580	\$39,048	\$17,724	\$9,452	\$11,958	-25.6%	26.5%
Miscellaneous Objects	876 - 899	\$9,040	\$0	\$0	\$11,753	6.8%	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$4,637	NA	NA
Instruction Services	311	\$46,000	\$31,780	\$7,140	\$3,175	-48.7%	-55.5%
Unemployment Insurance	230	\$12,348	\$31,335	\$1,402	\$2,142	-35.5%	52.8%
Nonlicensed Employees	136	\$1,898	\$2,490	\$2,378	\$1,838	-0.8%	-22.7%
Other Supplies and Materials	615, 660 - 689	\$7,110	\$10,754	\$770	\$1,503	-32.2%	95.2%
Distance Learning Equipment	742	\$13,301	\$3,605	\$3,672	\$540	-55.1%	-85.3%
Postage and Postage Machine Rental	532	\$1,251	\$1,410	\$821	\$222	-35.1%	-73.0%
Telecommunications Equipment	745	\$0	\$2,909	\$23,565	\$163	NA	-99.3%
Telephone	531	\$3,911	\$3,353	\$3,368	\$20	-73.3%	-99.4%
Computer Hardware	741	\$47,286	-\$52	\$0	\$0	-100.0%	NA
Equipment	730	\$6,041	\$5,699	\$26,000	\$0	-100.0%	-100.0%
Transfer Tuition - Other	569	\$157	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$830	\$0	NA	-100.0%
Library Books	640	\$2,555	\$2,214	\$1,887	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$525	\$2,815	\$2,823	\$0	-100.0%	-100.0%
Rentals	440	\$1,561	\$1,713	\$683	\$0	-100.0%	-100.0%
Periodicals	650	\$170	\$170	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

White River Valley Sch Dist (2980)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Advertising	540	\$0	\$518	\$200	\$0	NA	-100.0%
Teacher Retirement Fund - Optional Contributions	218	\$20,768	\$95,054	\$0	\$0	-100.0%	NA
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$27	\$0	NA	-100.0%
Student Academic Achievement Total		\$5,969,929	\$5,207,335	\$4,725,212	\$4,472,635	-7.0%	-5.3%
Student Instructional Support							
Certified Salaries	110	\$410,819	\$417,971	\$370,693	\$439,899	1.7%	18.7%
Group Health Insurance	222	\$77,184	\$66,541	\$95,097	\$150,473	18.2%	58.2%
Non - Certified Salaries	120	\$132,035	\$151,911	\$161,006	\$147,142	2.7%	-8.6%
Teacher Retirement Fund, After 7-1-95	216	\$17,713	\$24,236	\$21,455	\$30,064	14.1%	40.1%
Social Security Certified	212	\$28,208	\$28,826	\$25,059	\$18,378	-10.2%	-26.7%
Public Employees Retirement Fund - Optional Contributions	217	\$10,715	\$14,772	\$17,197	\$16,510	11.4%	-4.0%
Social Security Noncertified	211	\$9,662	\$11,238	\$11,924	\$10,768	2.7%	-9.7%
Other Employee Benefits	241 - 290	\$21,645	\$14,589	\$35,122	\$10,723	-16.1%	-69.5%
Operational Supplies	611	\$9,029	\$12,396	\$4,628	\$5,542	-11.5%	19.8%
Postage and Postage Machine Rental	532	\$2,407	\$3,583	\$3,196	\$1,595	-9.8%	-50.1%
Official Bond Premiums	525	\$300	\$300	\$438	\$400	7.5%	-8.6%
Other Communication Services	533 - 539	\$163	\$526	\$288	\$106	-10.2%	-63.2%
Travel	580	\$1,904	\$0	\$0	\$70	-56.2%	NA
Telephone	531	\$0	\$20	\$21	\$20	NA	-5.2%
Other Professional and Technical Services	319	\$13,702	\$5,769	\$0	\$0	-100.0%	NA
Pupil Services	313	\$9,801	\$3,030	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,815	\$5,536	\$5,093	\$0	-100.0%	-100.0%
Equipment	730	\$1,022	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$510	\$0	\$0	NA	NA
Dues and Fees	810	\$1,285	\$840	\$840	\$0	-100.0%	-100.0%
Content	747	\$150	\$1,944	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$5,583	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$761,143	\$764,537	\$752,056	\$831,689	2.2%	10.6%
Overhead and Operational							
Non - Certified Salaries	120	\$550,316	\$513,622	\$495,909	\$502,354	-2.3%	1.3%
Student Transportation Services	510	\$423,226	\$408,669	\$406,798	\$426,213	0.2%	4.8%
Dues and Fees	810	\$267,093	\$291,307	\$384,971	\$351,965	7.1%	-8.6%
Food Purchases	614	\$208,830	\$226,588	\$220,688	\$184,248	-3.1%	-16.5%
Group Health Insurance	222	\$121,199	\$93,340	\$107,790	\$156,624	6.6%	45.3%
Certified Salaries	110	\$147,989	\$138,679	\$175,490	\$141,663	-1.1%	-19.3%
Public Employees Retirement Fund - Optional Contributions	217	\$43,104	\$43,888	\$47,494	\$48,943	3.2%	3.1%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

White River Valley Sch Dist (2980)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$164,667	\$46,040	\$62,621	\$47,723	-26.6%	-23.8%
Social Security Noncertified	211	\$45,275	\$42,550	\$40,962	\$42,468	-1.6%	3.7%
Operational Supplies	611	\$55,355	\$52,313	\$31,063	\$41,042	-7.2%	32.1%
Insurance	520	\$42,564	\$86,083	\$56,724	\$37,405	-3.2%	-34.1%
Telephone	531	\$29,441	\$32,086	\$31,132	\$35,662	4.9%	14.6%
Light and Power - Other Than Heating and Cooling	625	\$41,530	\$15,705	\$24,470	\$31,899	-6.4%	30.4%
Board Member Compensation	115	\$15,000	\$8,000	\$12,000	\$21,000	8.8%	75.0%
Other Supplies and Materials	615, 660 - 689	\$24,761	\$19,987	\$16,983	\$17,862	-7.8%	5.2%
Teacher Retirement Fund, After 7-1-95	216	\$2,806	\$3,162	\$15,133	\$16,539	55.8%	9.3%
Heating and Cooling for Buildings - Gas	622	\$6,860	\$1,932	\$8,129	\$10,982	12.5%	35.1%
Water and Sewage	411	\$9,152	\$2,090	\$6,950	\$10,204	2.8%	46.8%
Construction Services	450	\$5,089	\$1,751	\$27,250	\$9,600	17.2%	-64.8%
Repairs and Maintenance Services	430	\$12,740	\$2,678	\$6,420	\$9,564	-6.9%	49.0%
Social Security Certified	212	\$9,727	\$12,706	\$10,940	\$8,752	-2.6%	-20.0%
Other Employee Benefits	241 - 290	\$4,860	\$3,879	\$6,622	\$5,762	4.3%	-13.0%
Other Technology Hardware	746	\$60,671	\$0	\$0	\$5,336	-45.5%	NA
Professional Development	748	\$145	\$450	\$325	\$3,650	124.0%	1023.1%
Tires and Repairs	612	\$831	\$1,893	\$237	\$3,135	39.4%	1224.1%
Connectivity	744	\$0	\$0	\$1,336	\$1,642	NA	23.0%
Advertising	540	\$3,631	\$1,293	\$1,489	\$1,627	-18.2%	9.3%
Official Bond Premiums	525	\$1,111	\$1,111	\$1,111	\$1,111	0.0%	0.0%
Equipment	730	\$36,669	\$12,899	\$4,604	\$1,025	-59.1%	-77.7%
Other Purchased Services	593	\$39,902	\$23,616	\$9,433	\$994	-60.3%	-89.5%
Postage and Postage Machine Rental	532	\$1,109	\$1,059	\$1,153	\$653	-12.4%	-43.3%
Unemployment Insurance	230	\$0	\$0	\$6,554	\$442	NA	-93.3%
Travel	580	\$4,203	\$2,269	\$5,886	\$133	-57.8%	-97.7%
Other Professional and Technical Services	319	\$562	\$3,046	\$145	\$19	-56.9%	-86.6%
Late Payments	872	\$0	\$0	\$0	\$5	NA	NA
Vehicles	731	\$102,454	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$35	\$0	\$0	NA	NA
Content	747	\$2,140	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$49	\$0	\$0	\$0	-100.0%	NA
Cleaning Services	420	\$464	\$504	\$0	\$0	-100.0%	NA
Removal of Refuse and Garbage	412	\$8,994	\$5,067	\$645	\$0	-100.0%	-100.0%
Terminal Leave	125	\$0	\$84,215	\$0	\$0	NA	NA
Instruction Services	311	\$5,385	\$16,711	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$1,800	\$1,300	\$1,800	\$0	-100.0%	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,692	\$2,028	\$223	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$2,505,393	\$2,204,552	\$2,231,480	\$2,178,244	-3.4%	-2.4%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

White River Valley Sch Dist (2980)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational							
Official Bond Premiums	525	\$505,704	\$505,589	\$463,353	\$461,841	-2.2%	-0.3%
Equipment	730	\$164,112	\$229,465	\$103,931	\$187,025	3.3%	80.0%
Construction Services	450	\$25,485	\$26,703	\$60,299	\$167,873	60.2%	178.4%
Improvements Other Than Buildings	715	\$89,264	\$107,107	\$109,735	\$84,955	-1.2%	-22.6%
Non - Certified Salaries	120	\$64,207	\$71,499	\$75,026	\$77,312	4.8%	3.0%
Certified Salaries	110	\$204,374	\$97,026	\$100,070	\$65,178	-24.9%	-34.9%
Computer Hardware	741	\$2,191	\$3,790	\$0	\$33,675	98.0%	NA
Other Professional and Technical Services	319	\$30,210	\$43,257	\$19,955	\$18,095	-12.0%	-9.3%
Rentals	440	\$0	\$3,000	\$12,000	\$12,000	NA	0.0%
Dues and Fees	810	\$0	\$830	\$2,900	\$9,588	NA	230.6%
Operational Supplies	611	\$1,742	\$3,911	\$11,672	\$7,406	43.6%	-36.5%
Social Security Certified	212	\$11,354	\$6,891	\$7,523	\$4,988	-18.6%	-33.7%
Teacher Retirement Fund, After 7-1-95	216	\$7,590	\$7,450	\$8,281	\$4,933	-10.2%	-40.4%
Social Security Noncertified	211	\$343	\$658	\$365	\$1,105	34.0%	203.0%
Public Employees Retirement Fund - Optional Contributions	217	\$422	\$302	\$425	\$929	21.8%	118.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,936	\$699	\$719	\$545	-39.0%	-24.2%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$170	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$93,859	\$0	NA	-100.0%
Content	747	\$0	\$0	\$3,750	\$0	NA	-100.0%
Vehicles	731	\$15,000	\$64,056	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,125,932	\$1,172,232	\$1,073,862	\$1,137,617	0.3%	5.9%
Grand Total		\$10,362,397	\$9,348,657	\$8,782,610	\$8,620,186	-4.5%	-1.8%