

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

<b>Whitko Community School Corp (4455)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$4,740,063	\$5,102,407	\$4,897,584	\$4,968,071	1%	1%
Group Health Insurance (222)	\$1,273,869	\$1,097,035	\$1,070,291	\$1,087,867	-4%	2%
Noncertified Salaries (120)	\$744,007	\$719,204	\$754,705	\$766,393	1%	2%
Social Security-Certified Employee Retirement (212)	\$351,026	\$361,470	\$346,421	\$350,416	0%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$218,033	\$282,399	\$249,595	\$268,368	5%	8%
Operational Supplies (611)	\$209,063	\$191,402	\$135,549	\$146,247	-9%	8%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$20,742	\$48,731	\$36,633	\$127,644	58%	248%
Textbooks (630)	\$157,659	\$306,840	\$212,048	\$120,381	-7%	-43%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$76,570	\$213,811	\$141,139	\$106,846	9%	-24%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$90,321	\$117,336	\$83,047	\$83,610	-2%	1%
Transfer Tuition to Other School Corporations Within the State (561)	\$33,328	\$33,874	\$83,129	\$81,575	25%	-2%
Purchased Professional and Technical Pupil Services (313)	\$51,030	\$52,258	\$55,034	\$70,590	8%	28%
Other Employee Benefits (241 to 290)	\$95,659	\$63,758	\$36,448	\$68,919	-8%	89%
Social Security-Noncertified Employee Retirement (211)	\$42,827	\$45,338	\$50,419	\$48,290	3%	-4%
Workers Compensation Insurance (225)	\$48,083	\$43,322	\$49,632	\$46,956	-1%	-5%
Equipment (730)	\$2,814	\$20,405	\$4,587	\$37,635	91%	> 500%
Travel (580)	\$6,578	\$31,341	\$26,636	\$27,642	43%	4%
Severance/Early Retirement Pay (213)	\$79,490	\$73,717	\$21,368	\$14,300	-35%	-33%
Library Books (640)	\$8,039	\$11,554	\$12,278	\$12,225	11%	0%
Other General Supplies (615, 660 to 689)	\$40,752	\$45,304	\$10,428	\$11,679	-27%	12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$9,297	\$15,562	\$4,479	\$11,592	6%	159%
Periodicals (650)	\$2,105	\$5,408	\$4,013	\$3,735	15%	-7%
Purchased Professional and Technical Instruction Services (311)	\$22,032	\$21,090	\$1,695	\$2,044	-45%	21%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$1,350	N/A	N/A
Public Employees Retirement Fund (214)	\$0	\$0	\$528	\$743	N/A	41%
Postage and Postage Machine Rental (532)	\$49	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$535	\$0	\$0	\$0	-100%	N/A
Telephone (531)	\$359	\$506	\$537	\$0	-100%	-100%
Technology Related Professional Development (748)	\$0	\$0	\$20,087	-\$9,161	N/A	-146%
<b>Student Academic Achievement Total</b>	<b>\$8,324,328</b>	<b>\$8,904,070</b>	<b>\$8,308,312</b>	<b>\$8,455,957</b>	<b>0%</b>	<b>2%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$930,689	\$1,004,192	\$989,545	\$1,000,351	2%	1%
Noncertified Salaries (120)	\$344,806	\$396,995	\$407,947	\$396,380	4%	-3%
Group Health Insurance (222)	\$223,643	\$188,258	\$179,792	\$201,467	-3%	12%

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

<b>Whitko Community School Corp (4455)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Teacher Retirement Fund, After 7-1-95 (216)	\$68,729	\$115,948	\$105,347	\$97,946	9%	-7%
Social Security-Certified Employee Retirement (212)	\$70,948	\$75,193	\$74,443	\$73,600	1%	-1%
Operational Supplies (611)	\$41,256	\$52,627	\$32,565	\$33,790	-5%	4%
Public Employees Retirement Fund (214)	\$20,876	\$35,664	\$32,143	\$32,592	12%	1%
Social Security-Noncertified Employee Retirement (211)	\$23,021	\$25,108	\$26,246	\$25,790	3%	-2%
Other Employee Benefits (241 to 290)	\$10,346	\$11,240	\$6,705	\$15,594	11%	133%
Workers Compensation Insurance (225)	\$11,584	\$11,399	\$13,065	\$14,804	6%	13%
Other Purchased Professional and Technical Services (319)	\$0	\$99	\$606	\$11,352	N/A	> 500%
Travel (580)	\$10,739	\$7,259	\$8,948	\$9,897	-2%	11%
Severance/Early Retirement Pay (213)	\$0	\$4,868	\$7,150	\$7,150	N/A	0%
Purchased Professional and Technnical Instruction Services (311)	\$6,500	\$6,500	\$6,500	\$5,958	-2%	-8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$18,328	\$7,752	\$99	\$1,990	-43%	> 500%
Equipment (730)	\$30,082	\$0	\$1,916	\$500	-64%	-74%
Dues and Fees (810)	\$563	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$6,240	\$200	\$0	\$0	-100%	N/A
Purchased Professional and Technical Board of Education Services (318)	\$33,280	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$90	\$71	\$82	\$0	-100%	-100%
Heating and Cooling for Buildings - Gas (622)	\$3,051	\$1,368	\$310	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$243	\$0	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,855,014</b>	<b>\$1,944,740</b>	<b>\$1,893,407</b>	<b>\$1,929,160</b>	<b>1%</b>	<b>2%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,548,377	\$1,599,708	\$1,607,128	\$1,624,267	1%	1%
Heating and Cooling for Buildings - Gas (622)	\$443,699	\$373,127	\$423,358	\$485,671	2%	15%
Vehicles (731)	\$132,246	\$0	\$468,438	\$272,210	20%	-42%
Food Purchases (614)	\$283,817	\$305,808	\$284,567	\$263,239	-2%	-7%
Operational Supplies (611)	\$308,478	\$321,784	\$284,261	\$243,292	-6%	-14%
Purchased Property Services; Repairs and Maintenance Services (430)	\$158,823	\$141,548	\$240,939	\$233,061	10%	-3%
Group Health Insurance (222)	\$286,148	\$210,032	\$203,000	\$227,667	-6%	12%
Certified Salaries (110)	\$178,782	\$185,762	\$187,122	\$188,861	1%	1%
Gasoline and Lubricants (613)	\$183,088	\$196,379	\$219,796	\$173,620	-1%	-21%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$120,281	\$123,152	\$129,526	\$123,448	1%	-5%
Social Security-Noncertified Employee Retirement (211)	\$115,464	\$116,158	\$116,627	\$115,604	0%	-1%
Public Employees Retirement Fund (214)	\$74,265	\$114,474	\$100,306	\$109,552	10%	9%
Light and Power - Other than Heating and Cooling (625)	\$46,764	\$86,404	\$68,045	\$84,569	16%	24%
Telephone (531)	\$7,472	\$12,750	\$2,765	\$26,589	37%	> 500%

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

<b>Whitko Community School Corp (4455)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Purchased From Another School Corporation or Educational Service Agency Within the State (591)</b>	\$17,258	\$18,674	\$23,415	\$22,632	7%	-3%
Other Communication Services (533 to 539)	\$3,486	\$3,720	\$34,693	\$22,107	59%	-36%
Other Employee Benefits (241 to 290)	\$11,324	\$18,734	\$7,830	\$16,010	9%	104%
Workers Compensation Insurance (225)	\$25,336	\$13,597	\$15,584	\$14,762	-13%	-5%
Utility Services Water and Sewage (411)	\$8,237	\$14,412	\$8,719	\$13,726	14%	57%
Social Security-Certified Employee Retirement (212)	\$13,502	\$13,331	\$13,581	\$13,472	0%	-1%
Tires and Repairs (612)	\$948	\$228	\$14,822	\$12,816	92%	-14%
Travel (580)	\$5,823	\$5,642	\$7,836	\$12,440	21%	59%
Utility Services Removal of Refuse and Garbage (412)	\$11,575	\$12,425	\$12,469	\$12,212	1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,668	\$14,334	\$11,849	\$11,930	1%	1%
Purchased Property Services; Rentals (440)	\$9,509	\$10,295	\$9,713	\$9,864	1%	2%
Advertising (540)	\$4,581	\$5,322	\$5,599	\$7,631	14%	36%
<b>Purchased Professional and Technical Board of Education Services (318)</b>	\$3,810	\$8,267	\$53,817	\$7,163	17%	-87%
Bank Service Charges (871)	\$5,569	\$5,044	\$4,416	\$5,059	-2%	15%
Pre-2008 object code - Other Employee Benefits (240)	\$4,200	\$4,200	\$4,240	\$3,850	-2%	-9%
Other Purchased Services (593)	\$0	\$0	\$2,236	\$2,630	N/A	18%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,699	\$2,798	\$2,275	\$2,292	8%	1%
<b>Purchased From Another School Corporation or Educational Service Agency Outside the State (592)</b>	\$7,221	\$900	\$7,331	\$1,720	-30%	-77%
Purchased Professional and Technical Data Processing Services (316)	\$1,100	\$750	\$1,500	\$1,500	8%	0%
Other Purchased Professional and Technical Services (319)	\$1,608	\$1,708	\$1,416	\$1,440	-3%	2%
Other purchased property services (490 to 499)	\$1,313	\$1,575	\$1,050	\$525	-20%	-50%
<b>Student Transportation Purchased From Another School Corporation Outside The State (512)</b>	\$1,245	\$1,002	\$1,185	\$400	-25%	-66%
Miscellaneous Objects (876 to 899)	\$0	\$634	\$11,134	\$270	N/A	-98%
Equipment (730)	\$0	\$829	-\$641	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$4,038,715</b>	<b>\$3,945,508</b>	<b>\$4,591,946</b>	<b>\$4,368,101</b>	<b>2%</b>	<b>-5%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$3,052,275	\$3,425,020	\$3,380,051	\$3,491,211	3%	3%
Other Purchased Professional and Technical Services (319)	\$36,318	\$29,808	\$25,421	\$839,038	119%	> 500%
Purchased Property Services; Construction Services (450)	\$328,680	\$1,265,356	\$160,583	\$723,310	22%	350%
Equipment (730)	\$363,871	\$495,915	\$359,833	\$564,491	12%	57%
Certified Salaries (110)	\$170,374	\$172,238	\$170,078	\$171,015	0%	1%
Social Security-Certified Employee Retirement (212)	\$13,128	\$13,177	\$13,011	\$13,161	0%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$4,736	\$7,131	N/A	51%
Interest on Bonds or Notes (832)	\$4,865	\$6,155	\$5,935	\$5,754	4%	-3%
Operational Supplies (611)	\$24	\$2,527	\$2,251	\$1,545	184%	-31%

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
Whitko Community School Corp (4455)**

<b>Whitko Community School Corp (4455)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$770	\$866	N/A	13%
Public Employees Retirement Fund (214)	\$0	\$0	\$52	\$151	N/A	189%
Awards (875)	\$0	\$0	\$0	\$100	N/A	N/A
Other Employee Benefits (241 to 290)	\$1,138	\$907	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$100	\$200	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$60,996	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$3,169	\$2,581	\$0	\$0	-100%	N/A
Chased From Another School Corporation or Educational Service Agency Outside the State (592)	\$100	-\$100	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$4,035,038</b>	<b>\$5,413,784</b>	<b>\$4,122,721</b>	<b>\$5,817,771</b>	<b>10%</b>	<b>41%</b>
<b>Grand Total</b>	<b>\$18,253,095</b>	<b>\$20,208,101</b>	<b>\$18,916,387</b>	<b>\$20,570,989</b>	<b>3%</b>	<b>9%</b>