

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Whiting School City (4760)

| Whiting School City (4760) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|-------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$3,004,557 | \$3,175,419 | \$3,116,938 | \$3,079,883 | 1% | -1% |
| Group Health Insurance (222) | \$657,899 | \$687,523 | \$687,942 | \$689,562 | 1% | 0% |
| Purchased Professional and Technical Instruction Services (311) | \$0 | \$485,166 | \$282,548 | \$464,295 | N/A | 64% |
| Noncertified Salaries (120) | \$352,476 | \$394,456 | \$450,016 | \$442,908 | 6% | -2% |
| Social Security-Certified Employee Retirement (212) | \$223,607 | \$234,343 | \$232,633 | \$231,601 | 1% | 0% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$161,297 | \$188,327 | \$191,689 | \$202,897 | 6% | 6% |
| Other Purchased Professional and Technical Services (319) | \$118,388 | \$124,337 | \$129,731 | \$141,441 | 5% | 9% |
| Computer Hardware (741) | \$143,219 | \$256,967 | \$240,552 | \$119,741 | -4% | -50% |
| Licensed Employees Temporary Salaries (135) | \$81,829 | \$67,725 | \$81,386 | \$90,464 | 3% | 11% |
| Severance/Early Retirement Pay (213) | \$6,575 | \$46,662 | \$34,612 | \$80,112 | 87% | 131% |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$108,362 | \$86,077 | \$83,978 | \$79,865 | -7% | -5% |
| Other Technology Hardware (746) | \$30,261 | \$41,396 | \$34,188 | \$72,639 | 24% | 112% |
| Connectivity (744) | \$12,969 | \$30,550 | \$16,635 | \$58,524 | 46% | 252% |
| Operational Supplies (611) | \$73,262 | \$60,901 | \$57,601 | \$56,458 | -6% | -2% |
| Textbooks (630) | \$126,271 | \$166,796 | \$120,078 | \$55,651 | -19% | -54% |
| Purchased Professional and Technical Pupil Services (313) | \$41,087 | \$21,499 | \$17,010 | \$46,550 | 3% | 174% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$44,529 | \$44,697 | \$42,470 | \$39,948 | -3% | -6% |
| Social Security-Noncertified Employee Retirement (211) | \$29,093 | \$33,313 | \$37,073 | \$35,958 | 5% | -3% |
| Nonlicensed Employees Temporary Salaries (136) | \$37,324 | \$49,045 | \$41,789 | \$35,474 | -1% | -15% |
| Telecommunications Equipment (745) | \$0 | \$0 | \$0 | \$21,625 | N/A | N/A |
| Public Employees Retirement Fund (214) | \$5,902 | \$9,591 | \$10,411 | \$10,725 | 16% | 3% |
| Wireless Equipment (743) | \$0 | \$61,085 | \$0 | \$10,660 | N/A | N/A |
| Group Life Insurance (221) | \$6,467 | \$7,564 | \$8,072 | \$8,049 | 6% | 0% |
| Travel (580) | \$10,983 | \$12,165 | \$15,147 | \$7,420 | -9% | -51% |
| Other General Supplies (615, 660 to 689) | \$2,708 | \$3,691 | \$3,984 | \$6,768 | 26% | 70% |
| Dues and Fees (810) | \$3,231 | \$4,000 | \$9,820 | \$6,161 | 18% | -37% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$5,203 | \$5,217 | \$5,065 | \$4,663 | -3% | -8% |
| Periodicals (650) | \$0 | \$274 | \$0 | \$3,209 | N/A | N/A |
| Library Books (640) | \$4,954 | \$5,564 | \$5,869 | \$2,528 | -15% | -57% |
| Food Purchases (614) | \$1,940 | \$1,575 | \$585 | \$462 | -30% | -21% |
| Student Academic Achievement Total | \$5,294,393 | \$6,305,924 | \$5,957,824 | \$6,106,241 | 4% | 2% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$300,342 | \$313,759 | \$318,476 | \$315,789 | 1% | -1% |
| Noncertified Salaries (120) | \$262,131 | \$242,862 | \$232,506 | \$255,227 | -1% | 10% |

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| Group Health Insurance (222) | \$122,662 | \$122,172 | \$112,993 | \$92,525 | -7% | -18% |
| Public Employees Retirement Fund (214) | \$26,087 | \$27,115 | \$26,464 | \$27,673 | 1% | 5% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$23,623 | \$24,912 | \$25,249 | \$26,732 | 3% | 6% |
| Social Security-Certified Employee Retirement (212) | \$22,384 | \$24,294 | \$24,030 | \$25,542 | 3% | 6% |
| Nonlicensed Employees Temporary Salaries (136) | \$5,685 | \$7,680 | \$12,439 | \$21,093 | 39% | 70% |
| Social Security-Noncertified Employee Retirement (211) | \$19,782 | \$18,492 | \$18,093 | \$19,293 | -1% | 7% |
| Other Purchased Professional and Technical Services (319) | \$11,051 | \$7,903 | \$5,891 | \$12,565 | 3% | 113% |
| Operational Supplies (611) | \$4,406 | \$6,813 | \$9,639 | \$8,490 | 18% | -12% |
| Dues and Fees (810) | \$601 | \$2,130 | \$1,736 | \$5,437 | 73% | 213% |
| Overtime Salaries (140) | \$2,708 | \$4,613 | \$3,267 | \$4,864 | 16% | 49% |
| Licensed Employees Temporary Salaries (135) | \$0 | \$8,265 | \$0 | \$4,443 | N/A | N/A |
| Travel (580) | \$720 | \$1,193 | \$2,690 | \$2,481 | 36% | -8% |
| Postage and Postage Machine Rental (532) | \$2,596 | \$4,070 | \$3,002 | \$2,142 | -5% | -29% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$2,247 | \$2,348 | \$2,340 | \$1,848 | -5% | -21% |
| Other General Supplies (615, 660 to 689) | \$0 | \$0 | \$0 | \$1,779 | N/A | N/A |
| Group Life Insurance (221) | \$1,504 | \$1,647 | \$1,703 | \$1,576 | 1% | -7% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$896 | \$924 | \$932 | \$928 | 1% | 0% |
| Student Instructional Support Total | \$809,426 | \$821,191 | \$801,452 | \$830,427 | 1% | 4% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$1,078,775 | \$1,072,278 | \$1,139,668 | \$1,196,429 | 3% | 5% |
| Light and Power - Other than Heating and Cooling (625) | \$263,522 | \$237,062 | \$230,614 | \$304,325 | 4% | 32% |
| Food Purchases (614) | \$247,355 | \$262,915 | \$273,381 | \$278,012 | 3% | 2% |
| Certified Salaries (110) | \$141,874 | \$147,217 | \$147,190 | \$261,928 | 17% | 78% |
| Group Health Insurance (222) | \$242,134 | \$227,881 | \$217,896 | \$241,114 | 0% | 11% |
| Improvements Other Than Buildings (715) | \$231,829 | \$214,908 | \$242,017 | \$171,047 | -7% | -29% |
| Nonlicensed Employees Temporary Salaries (136) | \$121,284 | \$139,361 | \$104,119 | \$145,704 | 5% | 40% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$89,715 | \$78,233 | \$103,222 | \$104,786 | 4% | 2% |
| Social Security-Noncertified Employee Retirement (211) | \$89,015 | \$90,150 | \$93,115 | \$101,302 | 3% | 9% |
| Operational Supplies (611) | \$89,431 | \$99,991 | \$91,304 | \$99,902 | 3% | 9% |
| Public Employees Retirement Fund (214) | \$82,413 | \$91,147 | \$93,142 | \$95,544 | 4% | 3% |
| Other Purchased Professional and Technical Services (319) | \$59,173 | \$74,961 | \$62,890 | \$82,257 | 9% | 31% |
| Workers Compensation Insurance (225) | \$30,773 | \$33,651 | \$46,999 | \$42,923 | 9% | -9% |
| Gasoline and Lubricants (613) | \$28,245 | \$40,118 | \$37,335 | \$34,340 | 5% | -8% |
| Purchased Professional and Technical Board of Education Services (318) | \$24,204 | \$33,787 | \$48,546 | \$31,537 | 7% | -35% |
| Bank Service Charges (871) | \$2,656 | \$25,945 | \$27,887 | \$30,904 | 85% | 11% |

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| Teacher Retirement Fund, After 7-1-95 (216) | \$14,755 | \$15,369 | \$15,366 | \$27,719 | 17% | 80% |
| Utility Services Water and Sewage (411) | \$14,215 | \$14,589 | \$16,112 | \$22,064 | 12% | 37% |
| Overtime Salaries (140) | \$7,349 | \$8,233 | \$12,331 | \$21,762 | 31% | 76% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$29,126 | \$37,525 | \$19,530 | \$21,472 | -7% | 10% |
| Board Members Compensation (115) | \$18,772 | \$19,682 | \$19,730 | \$19,708 | 1% | 0% |
| Dues and Fees (810) | \$15,640 | \$15,484 | \$16,505 | \$18,561 | 4% | 12% |
| Social Security-Certified Employee Retirement (212) | \$8,813 | \$9,758 | \$9,456 | \$18,299 | 20% | 94% |
| Travel (580) | \$9,246 | \$11,165 | \$11,347 | \$16,091 | 15% | 42% |
| Telephone (531) | \$43,518 | \$18,199 | \$27,261 | \$14,123 | -25% | -48% |
| Purchased Property Services; Cleaning Services (420) | \$0 | \$0 | \$5,979 | \$12,218 | N/A | 104% |
| Purchased Property Services; Rentals (440) | \$275 | \$360 | \$2,419 | \$12,175 | 158% | 403% |
| Heating and Cooling for Buildings - Gas (622) | \$2,913 | \$11,064 | \$8,997 | \$10,651 | 38% | 18% |
| Licensed Employees Temporary Salaries (135) | \$5,970 | \$5,250 | \$5,250 | \$6,000 | 0% | 14% |
| Other General Supplies (615, 660 to 689) | \$3,558 | \$3,124 | \$5,466 | \$4,926 | 8% | -10% |
| Advertising (540) | \$2,784 | \$3,833 | \$2,359 | \$4,727 | 14% | 100% |
| Equipment (730) | \$2,603 | \$9,623 | \$9,940 | \$4,505 | 15% | -55% |
| Group Life Insurance (221) | \$2,891 | \$3,182 | \$3,374 | \$3,627 | 6% | 8% |
| Postage and Postage Machine Rental (532) | \$2,285 | \$2,743 | \$2,614 | \$3,173 | 9% | 21% |
| Tires and Repairs (612) | \$1,620 | \$4,527 | \$904 | \$1,853 | 3% | 105% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$1,561 | \$1,451 | \$1,546 | \$1,715 | 2% | 11% |
| Official Bond Premiums (525) | \$694 | \$944 | \$719 | \$744 | 2% | 3% |
| Miscellaneous Objects (876 to 899) | \$600 | \$600 | \$600 | \$600 | 0% | 0% |
| Other Communication Services (533 to 539) | \$0 | \$0 | \$0 | \$250 | N/A | N/A |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$368 | \$296 | \$296 | \$174 | -17% | -41% |
| Vehicles (731) | \$0 | \$43,571 | \$0 | \$0 | N/A | N/A |
| Purchased Services; Student Transportation Services (510) | \$4,524 | \$4,278 | \$4,558 | \$0 | -100% | -100% |
| Unemployment compensation (230) | \$1,202 | \$2,582 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$3,017,678 | \$3,117,036 | \$3,161,983 | \$3,469,191 | 4% | 10% |
| Nonoperational | | | | | | |
| Redemption of Principal (831) | \$415,919 | \$392,385 | \$440,479 | \$477,489 | 4% | 8% |
| Equipment (730) | \$186,602 | \$92,783 | \$107,582 | \$141,892 | -7% | 32% |
| Purchased Property Services; Construction Services (450) | \$206,918 | \$293,825 | \$1,095,427 | \$131,688 | -11% | -88% |
| Other Purchased Professional and Technical Services (319) | \$24,159 | \$267,994 | \$1,762,644 | \$101,678 | 43% | -94% |
| Certified Salaries (110) | \$85,287 | \$76,976 | \$81,255 | \$85,338 | 0% | 5% |
| Noncertified Salaries (120) | \$55,152 | \$58,192 | \$59,752 | \$57,483 | 1% | -4% |

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|--------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------------------|----------------------------------------|
| Telecommunications Equipment (745) | \$0 | \$0 | \$0 | \$54,028 | N/A | N/A |
| Improvements Other Than Buildings (715) | \$85,675 | \$33,445 | \$14,279 | \$44,334 | -15% | 210% |
| Purchased Professional and Technical Instruction Services (311) | \$10,000 | \$20,000 | \$20,000 | \$20,000 | 19% | 0% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$0 | \$0 | \$0 | \$12,417 | N/A | N/A |
| Group Health Insurance (222) | \$9,903 | \$8,741 | \$7,583 | \$8,425 | -4% | 11% |
| Purchased Property Services; Rentals (440) | \$0 | \$0 | \$9,250 | \$7,500 | N/A | -19% |
| Social Security-Certified Employee Retirement (212) | \$6,755 | \$6,111 | \$6,216 | \$6,644 | 0% | 7% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$6,588 | \$5,806 | \$6,124 | \$6,514 | 0% | 6% |
| Social Security-Noncertified Employee Retirement (211) | \$4,035 | \$4,634 | \$4,601 | \$4,321 | 2% | -6% |
| Interest on Bonds or Notes (832) | \$4,938 | \$5,473 | \$4,179 | \$3,937 | -6% | -6% |
| Other Technology Hardware (746) | \$0 | \$0 | \$3,550 | \$3,775 | N/A | 6% |
| Food Purchases (614) | \$2,451 | \$0 | \$3,940 | \$2,762 | 3% | -30% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$685 | \$656 | \$688 | \$699 | 1% | 2% |
| Operational Supplies (611) | \$671 | \$673 | \$910 | \$620 | -2% | -32% |
| Nonlicensed Employees Temporary Salaries (136) | \$306 | \$5,293 | \$391 | \$505 | 13% | 29% |
| Group Life Insurance (221) | \$150 | \$166 | \$178 | \$190 | 6% | 6% |
| Other General Supplies (615, 660 to 689) | \$0 | \$0 | \$0 | \$123 | N/A | N/A |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$111 | \$97 | \$91 | \$100 | -3% | 10% |
| Licensed Employees Temporary Salaries (135) | \$300 | \$0 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Staff Services (314) | \$10,000 | \$0 | \$0 | \$0 | -100% | N/A |
| Nonoperational Total | \$1,116,605 | \$1,273,251 | \$3,629,118 | \$1,172,459 | 1% | -68% |
| Grand Total | \$10,238,102 | \$11,517,403 | \$13,550,376 | \$11,578,318 | 3% | -15% |