

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Whitko Community School Corp (4455)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$989,545	\$1,000,351	\$1,000,159	\$828,808	-4.33%	-17.13%
Non - Certified Salaries	120	\$407,947	\$396,380	\$322,455	\$382,568	-1.59%	18.64%
Group Health Insurance	222	\$179,792	\$201,467	\$175,213	\$164,989	-2.13%	-5.84%
Instruction Services	311	\$6,500	\$5,958	\$124,633	\$135,149	113.54%	8.44%
Teacher Retirement Fund, After 7-1-95	216	\$105,347	\$97,946	\$99,596	\$78,546	-7.08%	-21.14%
Social Security Certified	212	\$74,443	\$73,600	\$72,756	\$59,236	-5.55%	-18.58%
Other Professional and Technical Services	319	\$606	\$11,352	\$50,011	\$41,374	187.48%	-17.27%
Public Employees Retirement Fund	214	\$32,143	\$32,592	\$32,117	\$38,433	4.57%	19.67%
Operational Supplies	611	\$32,565	\$33,790	\$30,032	\$32,516	-0.04%	8.27%
Social Security Noncertified	211	\$26,246	\$25,790	\$19,785	\$25,624	-0.60%	29.51%
Workers Compensation Insurance	225	\$13,065	\$14,804	\$14,874	\$16,594	6.16%	11.57%
Travel	580	\$8,948	\$9,897	\$13,858	\$14,562	12.94%	5.08%
Other Employee Benefits	241 - 290	\$6,705	\$15,594	\$11,160	\$7,769	3.75%	-30.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$99	\$1,990	\$2,104	\$2,266	119.00%	7.69%
Heating and Cooling for Buildings - Gas	622	\$310	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$7,150	\$7,150	\$33,578	\$0	-100.00%	-100.00%
Equipment	730	\$1,916	\$500	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$82	\$0	\$1,316	(\$1,316)	NA	-200.00%
Student Instructional Support Total		\$1,893,407	\$1,929,160	\$2,003,647	\$1,827,119	-0.89%	-8.81%
Student Academic Achievement							
Certified Salaries	110	\$4,897,584	\$4,968,071	\$4,300,454	\$4,219,802	-3.66%	-1.88%
Group Health Insurance	222	\$1,070,291	\$1,087,867	\$897,284	\$756,320	-8.31%	-15.71%
Non - Certified Salaries	120	\$754,705	\$766,393	\$711,883	\$662,230	-3.22%	-6.97%
Social Security Certified	212	\$346,421	\$350,416	\$304,325	\$304,582	-3.17%	0.08%
Teacher Retirement Fund, After 7-1-95	216	\$249,595	\$268,368	\$236,557	\$253,564	0.40%	7.19%
Equipment	730	\$4,587	\$37,635	\$54,506	\$162,493	143.96%	198.12%
Operational Supplies	611	\$135,549	\$146,247	\$118,412	\$121,457	-2.71%	2.57%
Transfer Tuition to Ed. Service Agencies Within State	564	\$141,139	\$106,846	\$111,626	\$111,703	-5.68%	0.07%
Pupil Services	313	\$55,034	\$70,590	\$52,792	\$65,635	4.50%	24.33%
Teacher Retirement Fund, Prior to 7-1-95	215	\$83,047	\$83,610	\$71,027	\$64,414	-6.15%	-9.31%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$36,633	\$127,644	\$88,607	\$62,852	14.45%	-29.07%
Workers Compensation Insurance	225	\$49,632	\$46,956	\$64,284	\$57,174	3.60%	-11.06%
Stipends	131	\$0	\$0	\$38,232	\$56,427	NA	47.59%
Social Security Noncertified	211	\$50,419	\$48,290	\$43,236	\$39,802	-5.74%	-7.94%
Instruction Services	311	\$1,695	\$2,044	\$107	\$38,611	118.46%	36052.32%
Travel	580	\$26,636	\$27,642	\$30,270	\$33,054	5.55%	9.20%
Other Employee Benefits	241 - 290	\$36,448	\$68,919	\$55,734	\$26,979	-7.24%	-51.59%
Repairs and Maintenance Services	430	\$4,479	\$11,592	\$12,893	\$24,877	53.51%	92.95%
Severance/Early Retirement Pay	213	\$21,368	\$14,300	\$0	\$21,505	0.16%	NA
Transfer Tuition to Other School Corps Within State	561	\$83,129	\$81,575	\$59,680	\$15,006	-34.82%	-74.86%
Other Supplies and Materials	615, 660 - 689	\$10,428	\$11,679	\$12,838	\$8,408	-5.24%	-34.51%
Library Books	640	\$12,278	\$12,225	\$9,820	\$3,365	-27.65%	-65.73%
Periodicals	650	\$4,013	\$3,735	\$3,408	\$1,209	-25.91%	-64.52%
Public Employees Retirement Fund	214	\$528	\$743	\$865	\$941	15.54%	8.80%
Telephone	531	\$537	\$0	\$407	\$564	1.26%	38.74%
Other Professional and Technical Services	319	\$0	\$1,350	\$14,272	\$0	NA	-100.00%
Textbooks	630	\$212,048	\$120,381	\$265,168	\$0	-100.00%	-100.00%
Professional Development	748	\$20,087	(\$9,161)	(\$132)	\$0	-100.00%	100.00%
Student Academic Achievement Total		\$8,308,312	\$8,455,957	\$7,558,553	\$7,112,974	-3.81%	-5.90%
Overhead and Operational							
Non - Certified Salaries	120	\$1,607,128	\$1,624,267	\$1,604,533	\$1,543,357	-1.01%	-3.81%
Heating and Cooling for Buildings - Gas	622	\$423,358	\$485,671	\$395,977	\$376,118	-2.91%	-5.02%
Operational Supplies	611	\$284,261	\$243,292	\$275,096	\$366,963	6.59%	33.39%
Vehicles	731	\$468,438	\$272,210	\$0	\$298,399	-10.66%	NA
Food Purchases	614	\$284,567	\$263,239	\$279,920	\$256,525	-2.56%	-8.36%
Certified Salaries	110	\$187,122	\$188,861	\$189,007	\$196,462	1.23%	3.94%
Group Health Insurance	222	\$203,000	\$227,667	\$191,417	\$173,456	-3.86%	-9.38%
Telephone	531	\$2,765	\$26,589	\$52,668	\$124,127	158.85%	135.68%
Insurance	520	\$129,526	\$123,448	\$123,368	\$111,671	-3.64%	-9.48%
Social Security Noncertified	211	\$116,627	\$115,604	\$114,699	\$111,490	-1.12%	-2.80%
Public Employees Retirement Fund	214	\$100,306	\$109,552	\$112,925	\$104,309	0.98%	-7.63%
Gasoline and Lubricants	613	\$219,796	\$173,620	\$153,733	\$103,235	-17.21%	-32.85%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Light and Power - Other Than Heating and Cooling	625	\$68,045	\$84,569	\$137,726	\$90,474	7.38%	-34.31%
Water and Sewage	411	\$8,719	\$13,726	\$27,571	\$79,556	73.80%	188.55%
Repairs and Maintenance Services	430	\$240,939	\$233,061	\$236,306	\$66,026	-27.65%	-72.06%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$23,415	\$22,632	\$25,177	\$61,250	27.18%	143.28%
Other Communication Services	533 - 539	\$34,693	\$22,107	\$23,701	\$25,037	-7.83%	5.63%
Workers Compensation Insurance	225	\$15,584	\$14,762	\$16,430	\$23,749	11.11%	44.55%
Removal of Refuse and Garbage	412	\$12,469	\$12,212	\$13,131	\$14,649	4.11%	11.57%
Social Security Certified	212	\$13,581	\$13,472	\$13,288	\$14,166	1.06%	6.61%
Travel	580	\$7,836	\$12,440	\$12,397	\$13,355	14.26%	7.73%
Teacher Retirement Fund, After 7-1-95	216	\$11,849	\$11,930	\$12,162	\$12,058	0.44%	-0.86%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$7,331	\$1,720	\$11,532	\$11,587	12.13%	0.48%
Tires and Repairs	612	\$14,822	\$12,816	\$11,829	\$11,463	-6.22%	-3.09%
Other Employee Benefits	241 - 290	\$7,830	\$16,010	\$19,066	\$7,647	-0.59%	-59.89%
Stipends	131	\$0	\$0	\$21,435	\$6,889	NA	-67.86%
Bank Service Charges	871	\$4,416	\$5,059	\$7,452	\$5,520	5.74%	-25.92%
Entertainment	240	\$4,240	\$3,850	\$4,550	\$4,742	2.83%	4.21%
Rentals	440	\$9,713	\$9,864	\$11,027	\$4,367	-18.12%	-60.40%
Advertising	540	\$5,599	\$7,631	\$5,147	\$4,165	-7.13%	-19.08%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,275	\$2,292	\$2,291	\$3,322	9.93%	45.00%
Data Processing Services	316	\$1,500	\$1,500	\$397	\$3,000	18.92%	655.34%
Board of Education Services	318	\$53,817	\$7,163	\$9,050	\$2,857	-52.00%	-68.43%
Student Trans. Purch. From Another School Corp. Outside State	512	\$1,185	\$400	\$1,333	\$2,240	17.26%	68.04%
Other Professional and Technical Services	319	\$1,416	\$1,440	\$1,756	\$1,921	7.92%	9.40%
Miscellaneous Objects	876 - 899	\$11,134	\$270	\$468	\$1,764	-36.91%	277.18%
Other Purchased Services	593	\$2,236	\$2,630	\$0	\$1,111	-16.04%	NA
Other Purchased Property Services	490 - 499	\$1,050	\$525	\$525	\$1,050	0.00%	100.00%
Equipment	730	(\$641)	\$0	\$0	\$0	NA	NA

Overhead and Operational Total \$4,591,946 \$4,368,101 \$4,119,088 \$4,240,080 -1.97% 2.94%

Non Operational

Redemption of Principal	831	\$3,380,051	\$3,491,211	\$3,101,935	\$3,411,150	0.23%	9.97%
Construction Services	450	\$160,583	\$723,310	\$7,793,723	\$2,637,465	101.31%	-66.16%

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Equipment	730	\$359,833	\$564,491	\$408,114	\$605,100	13.88%	48.27%
Certified Salaries	110	\$170,078	\$171,015	\$178,587	\$178,233	1.18%	-0.20%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$51,464	NA	NA
Social Security Certified	212	\$13,011	\$13,161	\$13,648	\$13,775	1.44%	0.93%
Other Professional and Technical Services	319	\$25,421	\$839,038	\$1,460,328	\$9,951	-20.90%	-99.32%
Teacher Retirement Fund, After 7-1-95	216	\$4,736	\$7,131	\$7,233	\$6,122	6.63%	-15.36%
Computer Hardware	741	\$0	\$0	\$211	\$4,283	NA	1932.82%
Teacher Retirement Fund, Prior to 7-1-95	215	\$770	\$866	\$901	\$903	4.07%	0.21%
Public Employees Retirement Fund	214	\$52	\$151	\$144	\$706	91.63%	391.67%
Awards	875	\$0	\$100	\$100	\$250	NA	150.00%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$2,528	\$79	NA	-96.86%
Interest	832	\$5,935	\$5,754	\$5,286	\$0	-100.00%	-100.00%
Operational Supplies	611	\$2,251	\$1,545	\$1,630	\$0	-100.00%	-100.00%
Non Operational Total		\$4,122,721	\$5,817,771	\$12,974,368	\$6,919,481	13.82%	-46.67%
Grand Total		\$18,916,387	\$20,570,989	\$26,655,655	\$20,099,653	1.53%	-24.60%