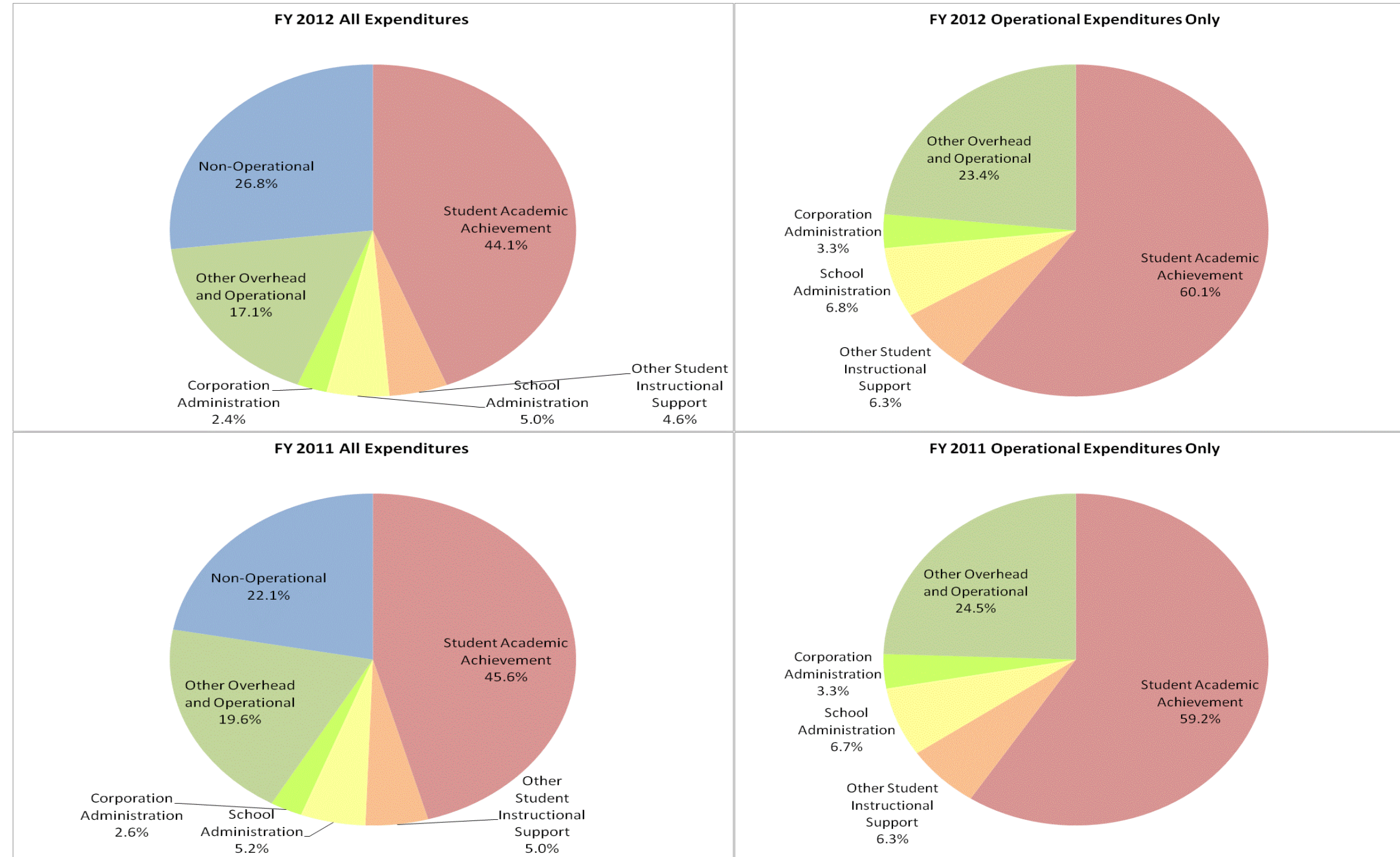


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Whitko Community School Corp (4455)**

Whitko Community School Corp (4455)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$8,575,610	43.9%	\$10,761,740	52.2%	\$8,324,328	45.6%	\$8,904,070	44.1%
Student Instructional Support	\$1,680,639	8.6%	\$1,888,454	9.2%	\$1,855,014	10.2%	\$1,944,740	9.6%
Overhead and Operational	\$4,095,944	21.0%	\$4,002,388	19.4%	\$4,038,715	22.1%	\$3,945,508	19.5%
Nonoperational	\$5,198,472	26.6%	\$3,977,951	19.3%	\$4,035,038	22.1%	\$5,413,784	26.8%
<b>Grand Total</b>	<b>\$19,550,665</b>		<b>\$20,630,533</b>		<b>\$18,253,095</b>		<b>\$20,208,101</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>52.5%</b>	<b>61.3%</b>	<b>55.8%</b>	<b>53.7%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$20,738	\$0	\$238,516	\$323,102	> 500%		35%
	11100 Regular Programs; Elementary	\$1,959,897	\$3,533,116	\$2,402,302	\$2,471,057	26%	-30%	3%
	11200 Regular Programs; Middle/Junior High	\$1,371,274	\$2,448,861	\$1,643,863	\$1,631,560	19%	-33%	-1%
	11300 Regular Programs; High School	\$1,431,920	\$2,474,567	\$1,954,770	\$2,033,769	42%	-18%	4%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$13,624	\$56,411	\$58,183	\$59,997	340%	6%	3%
	11410 Vocational Education; Agriculture A	\$29,744	\$62,340	\$66,658	\$68,449	130%	10%	3%
	11450 Vocational Education; Consumer and Homemaking	\$40,951	\$45,272	\$44,961	\$65,029	59%	44%	45%
	11470 Vocational Education; Business Education	\$52,958	\$80,781	\$37,082	\$46,265	-13%	-43%	25%
	11510 Vocational Education; Cooperative Education	\$28,976	\$53,958	\$46,474	\$45,940	59%	-15%	-1%
	11590 Other Vocational Education Programs	\$723	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$15,836	\$30,330	\$24,164	\$47,349	199%	56%	96%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$12,276			
	12220 Mental Disabilities; Moderate Mental Disabilities	\$750	\$277	\$0	\$0	-100%	-100%	
	12310 Physical Impairment; Orthopedic Impairment	\$12,591	\$23,241	\$26,063	\$32,813	161%	41%	26%
	12340 Physical Impairment; Hearing Impairment	\$482	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$1,200	\$1,288	\$4,794	\$2,424	102%	88%	-49%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$8,285	\$10,537	\$11,258	\$12,277	48%	17%	9%
	12610 Learning Disability	\$642,555	\$1,024,738	\$1,022,680	\$995,105	55%	-3%	-3%
	12810 Special Education Preschool	\$47,724	\$72,863	\$76,099	\$72,732	52%	0%	-4%
	12900 Other Special Programs	\$58,765	\$54,609	\$51,223	\$52,945	-10%	-3%	3%
	14100 Summer School Programs; Elementary	\$1,987	\$19,517	\$0	\$3,921	97%	-80%	
	14200 Summer School Programs; Middle/Junior High School	\$8,817	\$10,828	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$31,783	\$45,504	\$20,846	\$30,304	-5%	-33%	45%
	16100 Remediation Testing	\$22,513	\$23,306	\$28,066	\$34,540	53%	48%	23%
	16200 Preventive Remediation	\$14,013	\$17,337	\$7,394	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$3,665	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$23,620	\$41,278	\$33,328	\$33,874	43%	-18%	2%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$76,570	\$213,811			179%
	22110 Improvement of Instruction; Service Area Direction	\$14,796	\$16,171	\$29,637	\$10,517	-29%	-35%	-65%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$167,633	\$128,641	\$72,260	\$100,872	-40%	-22%	40%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$6,597	\$3,249			-51%
	22220 Library/Media Services; School Library	\$85,238	\$159,918	\$128,987	\$134,650	58%	-16%	4%
	22230 Library/Media Services; Audiovisual	\$10,467	\$8,456	\$5,245	\$9,181	-12%	9%	75%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$33,688	\$30,603	\$43,650	\$44,863	33%	47%	3%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,000	\$4,359			-13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,080	\$286,995	\$157,659	\$306,840	31%	7%	95%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,240	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$352,514	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,747,043</b>	<b>\$10,761,740</b>	<b>\$8,324,328</b>	<b>\$8,904,070</b>	<b>32%</b>	<b>-17%</b>	<b>7%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$120	\$0	\$0	\$0	-100%		
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,258	\$2,826	\$1,368	\$6,515	189%	130%	376%
	21220 Guidance Services; Counseling Services	\$262,249	\$426,708	\$464,787	\$462,251	76%	8%	-1%
	21240 Guidance Services; Information Services	\$7,583	\$6,500	\$6,500	\$2,988	-61%	-54%	-54%
	21290 Guidance Services; Other Guidance Services	-\$4,790	\$0	\$0	\$0			
	21340 Health Services; Nurse Services	\$62,828	\$97,535	\$101,101	\$106,432	69%	9%	5%
	21390 Health Services; Other Health Services	\$21,271	\$39,222	\$6,330	\$271	-99%	-99%	-96%
	21420 Psychological Testing	\$49,241	\$63,873	\$51,879	\$54,926	12%	-14%	6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$74,159	\$98,420	\$106,537	\$118,773	60%	21%	11%
	21810 Special Education Administration; Service Area Direction	\$103,145	\$164,984	\$171,515	\$183,809	78%	11%	7%
	24100 Office of The Principal	\$700,351	\$988,386	\$944,997	\$1,008,776	44%	2%	7%
<b>Student Instructional Support Total</b>		<b>\$1,278,416</b>	<b>\$1,888,454</b>	<b>\$1,855,014</b>	<b>\$1,944,740</b>	<b>52%</b>	<b>3%</b>	<b>5%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$11,150	\$13,697	\$11,354	\$11,101	0%	-19%	-2%
	23150 Board of Education; Legal Services	\$0	\$1,615	\$1,020	\$1,007		-38%	-1%
	23160 Board of Education; Promotion Expenses	\$1,347	\$1,698	\$2,116	\$1,112	-17%	-35%	-47%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23190 Board of Education; Other Governing Body Services	\$15,579	\$10,529	\$7,367	\$6,942	-55%	-34%	-6%
	23210 Executive Administration; Office of The Superintendent	\$283,614	\$336,521	\$331,788	\$332,097	17%	-1%	0%
	23290 Executive Administration; Other Executive Administration Services	\$30,093	\$24,301	\$17,611	\$24,455	-19%	1%	39%
	25110 Fiscal Services; Office of The Business Manager	\$69,283	\$83,409	\$85,718	\$95,759	38%	15%	12%
	25191 Other Fiscal Services; Refund of Revenue	\$478	\$2,310	\$0	\$634	33%	-73%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,092	\$7,152	\$5,569	\$5,044	63%	-29%	-9%
	25750 Personnel Services; Health Services	\$4,200	\$4,200	\$4,200	\$4,200	0%	0%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$365	\$0	\$0		-100%	
	25920 Ditch Assessments	\$376	\$1,023	\$320	\$368	-2%	-64%	15%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$48,983	\$87,229	\$84,782	\$88,876	81%	2%	5%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,195,702	\$1,435,830	\$1,261,428	\$1,258,739	5%	-12%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,686	\$9,051	\$0	\$0	-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$267,819	\$423,121	\$460,125	\$441,308	65%	4%	-4%
	26499 2007 Account Code - Other	\$24,802	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$115,289	\$88,242	\$89,817	\$92,900	-19%	5%	3%
	27010 Student Transportation; Service Area Direction	\$11,409	\$15,491	\$12,994	\$12,180	7%	-21%	-6%
	27100 Student Transportation; Vehicle Operation	\$331,425	\$394,878	\$394,802	\$405,584	22%	3%	3%
	27200 Student Transportation; Monitoring Services	\$2,034	\$2,642	\$1,245	\$1,002	-51%	-62%	-20%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$283,084	\$345,615	\$409,933	\$408,311	44%	18%	0%
	27400 Student Transportation; Purchase of School Buses	\$221,103	\$0	\$132,246	\$0	-100%		-100%
	27500 Student Transportation; Insurance on Buses	\$44,825	\$28,626	\$30,464	\$30,253	-33%	6%	-1%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$6,185	\$0			-100%
	27900 Student Transportation; Other Student Transportation Services	\$7,255	\$4,940	\$3,464	\$5,032	-31%	2%	45%
	31100 Food Services Operations; Service Area Direction	\$95,066	\$124,954	\$111,901	\$100,125	5%	-20%	-11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$212,302	\$227,388	\$239,953	\$252,856	19%	11%	5%
	31400 Food Services Operations; Food Purchases	\$310,330	\$325,995	\$331,277	\$364,724	18%	12%	10%
	31900 Other Food Services	\$848	\$1,566	\$1,036	\$900	6%	-42%	-13%
<b>Overhead and Operational Total</b>		<b>\$3,594,175</b>	<b>\$4,002,388</b>	<b>\$4,038,715</b>	<b>\$3,945,508</b>	<b>10%</b>	<b>-1%</b>	<b>-2%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$9,603	\$0	\$24	\$2,527	-74%		> 500%
	33400 Athletic Coaches	\$131,476	\$202,897	\$184,640	\$186,322	42%	-8%	1%
	33910 High School Band Uniforms	\$0	\$35	\$0	\$0		-100%	
	33950 Step Ahead	\$743	\$1,782	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$172,998	\$28,692	\$36,318	\$29,808	-83%	4%	-18%
	45100 Building Acquisition, Construction and Improvements	\$2,308,584	\$734,285	\$328,680	\$1,265,356	-45%	72%	285%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$495,669	\$0	\$0	\$0	-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,846	\$3,175	\$3,169	\$2,581	-33%	-19%	-19%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$48,274	\$23,557	\$15,869	\$50,976	6%	116%	221%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$383,332	\$314,177	\$348,002	\$444,939	16%	42%	28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,734	\$39,712	\$60,996	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$95,269	\$95,269	\$467,632	\$467,805	391%	391%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$71,788	\$95,119	\$4,865	\$6,155	-91%	-94%	27%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,338,255	\$2,439,151	\$2,584,644	\$2,957,215	121%	21%	14%
	54200 Common School Fund; Principal	\$83,000	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$200	\$100	0%	0%	-50%
<b>Nonoperational Total</b>		<b>\$5,154,673</b>	<b>\$3,977,951</b>	<b>\$4,035,038</b>	<b>\$5,413,784</b>	<b>5%</b>	<b>36%</b>	<b>34%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$53,435	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$654,233	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$44,564	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,932,450	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$12,807	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$78,870	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,776,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			