INDIANA DEPARTMENT of EDUCATION

Mike Braun, Governor
Katie Jenner, Secretary of Education

October 21, 2026

Whitko Community School Corp
710 N SR 5, Suite B
Larwill, IN 46764

Dear Amy Korus,

Pursuant to Indiana Code (IC) 20-28-9-27, school corporations that received an increase in tuition support from the previous fiscal year are required to spend an amount for full-time teacher salaries that was not less than the funding floor. The funding floor is defined as the amount a school corporation expended for full-time teacher salaries during the previous state fiscal year plus the lesser of stipends provided to a majority of teachers in the previous two years (excluding Teacher Appreciation Grant stipends). **This memo serves as notice that Whitko Community School Corp (4455) received an increase in state tuition support between fiscal year 2025 and fiscal year 2026 and the funding floor was not met.**

Full-time teacher salaries included full-time teachers and temporary teachers as defined by IC 20-18-2-22(d), which were coded in Form 9 financial information as object 110 and subcategories 30 to 33. Form 9 financial information submitted by Whitko Community School Corp for fiscal years 2025 and 2026 reflected the following:

Fiscal Year 2025 State Tuition Support:	$9,688,582
Fiscal Year 2026 State Tuition Support:	$9,819,121
Fiscal Year 2025 Funding Floor:	$5,594,074.55
Fiscal Year 2026 Full-Time Teacher Expenditu	$5,425,791.87

Please note expenditures coded to school id 8888 (other public school) were excluded from the calculation for both fiscal years.

Pursuant to IC 20-28-9-27, Whitko Community School Corp must do the following:

1) Publicly acknowledge receipt of this notice from the Indiana Department of Education (IDOE) at the governing body's next public meeting
2) Enter an acknowledgement of the notice into the governing body's official meeting minutes.
3) Within 30 days of the meeting, publish this notification on the school corporation's website.

Contact IDOE's Office of School Finance with any questions.

Sincerely,

Brenda A Erbse

Brenda Erbse
Senior Department Director, Office of School Finance

cc: Lynn Leininger, Scott Werstler