

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Caston School Corporation (2650)

Caston School Corporation (2650)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,303,132	\$2,034,046	\$1,965,290	\$1,901,791	-5%	-3%
Transfer Tuition to Other School Corporations Within the State (561)	\$540,150	\$462,721	\$426,784	\$513,043	-1%	20%
Noncertified Salaries (120)	\$184,559	\$163,976	\$224,166	\$224,902	5%	0%
Group Health Insurance (222)	\$225,958	\$243,203	\$268,406	\$149,459	-10%	-44%
Social Security-Certified Employee Retirement (212)	\$168,902	\$144,431	\$141,484	\$135,511	-5%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$89,060	\$93,265	\$125,175	\$110,187	5%	-12%
Computer Hardware (741)	\$2,414	\$0	\$89,000	\$80,000	140%	-10%
Operational Supplies (611)	\$54,005	\$37,069	\$50,622	\$64,838	5%	28%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$75,489	\$69,257	\$78,050	\$55,323	-7%	-29%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$39,411	\$45,535	N/A	16%
Textbooks (630)	\$85,876	\$159,091	\$24,815	\$34,540	-20%	39%
Pre-2008 object code - temporary salaries (header) (130)	\$51,142	\$27,836	\$29,878	\$32,090	-11%	7%
Public Employees Retirement Fund (214)	\$17,341	\$20,214	\$33,921	\$29,931	15%	-12%
Equipment (730)	\$15,860	\$3,903	\$173,220	\$23,417	10%	-86%
Social Security-Noncertified Employee Retirement (211)	\$12,469	\$11,236	\$15,668	\$16,875	8%	8%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$17,063	\$16,820	\$16,402	\$15,323	-3%	-7%
Library Books (640)	\$8,678	\$7,870	\$6,735	\$7,957	-2%	18%
Group Accident Insurance (223)	\$9,178	\$8,800	\$7,315	\$6,894	-7%	-6%
Licensed Employees Temporary Salaries (135)	\$1,312	\$3,608	\$4,592	\$5,248	41%	14%
Workers Compensation Insurance (225)	\$4,027	\$3,788	\$5,771	\$4,956	5%	-14%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$12,990	\$4,840	\$2,410	\$1,900	-38%	-21%
Dues and Fees (810)	\$566	\$0	\$170	\$1,391	25%	> 500%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$1,008	N/A	N/A
Group Life Insurance (221)	\$4,199	\$3,238	\$5,351	\$600	-39%	-89%
Travel (580)	\$238	\$601	\$975	\$579	25%	-41%
Purchased Property Services; Construction Services (450)	\$1,623	\$1,289	\$2,311	\$401	-29%	-83%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$250	N/A	N/A
Other Employee Benefits (241 to 290)	\$0	\$2,895	\$2,580	\$15	N/A	-99%
Stipends (131)	\$0	\$14,210	\$500	\$0	N/A	-100%
Other Purchased Services (593)	\$966	\$4,133	\$2,417	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$106,161	\$96,220	\$73,598	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$600	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$154	\$356	\$0	\$0	-100%	N/A
Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$7,040	\$3,906	\$5,553	\$0	-100%	-100%
Technology Related Professional Development (748)	\$0	\$465	\$4,900	\$0	N/A	-100%

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Purchased Services; Student Transportation Services (510)	\$233	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$4,001,384	\$3,643,288	\$3,827,470	\$3,463,961	-4%	-9%
Student Instructional Support						
Certified Salaries (110)	\$264,309	\$257,157	\$259,319	\$264,966	0%	2%
Noncertified Salaries (120)	\$116,893	\$118,536	\$118,656	\$112,718	-1%	-5%
Group Health Insurance (222)	\$50,251	\$58,938	\$58,897	\$38,610	-6%	-34%
Social Security-Certified Employee Retirement (212)	\$19,181	\$18,265	\$18,717	\$16,158	-4%	-14%
Public Employees Retirement Fund (214)	\$10,699	\$14,862	\$19,137	\$15,319	9%	-20%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,739	\$13,545	\$16,917	\$14,266	-1%	-16%
Social Security-Noncertified Employee Retirement (211)	\$8,464	\$8,578	\$8,573	\$11,288	7%	32%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8,423	\$7,848	\$9,797	\$6,639	-6%	-32%
Operational Supplies (611)	\$6,645	\$2,931	\$32,024	\$4,608	-9%	-86%
Postage and Postage Machine Rental (532)	\$2,240	\$2,426	\$1,948	\$2,020	-3%	4%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,838	\$1,930	\$1,930	\$1,889	1%	-2%
Other Purchased Services (593)	\$300	\$358	\$0	\$1,790	56%	N/A
Purchased Professional and Technical Staff Services (314)	\$1,148	\$1,949	\$1,351	\$994	-4%	-26%
Workers Compensation Insurance (225)	\$599	\$618	\$891	\$809	8%	-9%
Group Accident Insurance (223)	\$1,065	\$1,068	\$959	\$786	-7%	-18%
Group Life Insurance (221)	\$357	\$264	\$264	\$226	-11%	-15%
Official Bond Premiums (525)	\$0	\$0	\$0	\$175	N/A	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$163	\$163	\$163	\$163	0%	0%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$200	\$0	\$0	\$45	-31%	N/A
Unemployment compensation (230)	\$10,788	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$222	\$318	\$15	\$0	-100%	-100%
Stipends (131)	\$0	\$646	\$0	\$0	N/A	N/A
Dues and Fees (810)	\$0	\$0	\$150	\$0	N/A	-100%
Other Employee Benefits (241 to 290)	\$0	\$180	\$450	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$2,216	\$840	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$520,742	\$511,420	\$550,158	\$493,470	-1%	-10%
Overhead and Operational						
Noncertified Salaries (120)	\$718,812	\$695,990	\$677,689	\$662,195	-2%	-2%
Heating and Cooling for Buildings - Electricity (621)	\$201,769	\$205,396	\$225,948	\$228,558	3%	1%
Group Health Insurance (222)	\$163,979	\$180,782	\$174,873	\$207,183	6%	18%
Vehicles (731)	\$247,481	\$175,736	\$165,506	\$169,986	-9%	3%

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Caston School Corporation (2650)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Food Purchases (614)	\$172,268	\$197,099	\$148,124	\$146,029	-4%	-1%
Gasoline and Lubricants (613)	\$86,820	\$103,995	\$90,897	\$91,351	1%	0%
Certified Salaries (110)	\$96,254	\$93,730	\$94,812	\$88,703	-2%	-6%
Other Purchased Professional and Technical Services (319)	\$7,584	\$5,916	\$7,301	\$85,966	83%	> 500%
Public Employees Retirement Fund (214)	\$47,872	\$64,138	\$78,589	\$64,444	8%	-18%
Operational Supplies (611)	\$66,168	\$47,289	\$65,503	\$61,402	-2%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$54,605	\$61,080	\$36,698	\$49,741	-2%	36%
Equipment (730)	\$8,485	\$54,020	\$6,328	\$47,270	54%	> 500%
Social Security-Noncertified Employee Retirement (211)	\$51,826	\$47,820	\$45,376	\$45,430	-3%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$35,348	\$36,572	\$39,685	\$41,983	4%	6%
Other Public or Private Utility Services (419)	\$0	\$0	\$22,013	\$29,923	N/A	36%
Light and Power - Other than Heating and Cooling (625)	\$25,654	\$25,806	\$28,307	\$29,234	3%	3%
Gas - Other than Heating and Cooling (626)	\$23,530	\$18,487	\$16,686	\$22,703	-1%	36%
Workers Compensation Insurance (225)	\$10,572	\$8,350	\$14,645	\$14,162	8%	-3%
Telephone (531)	\$10,335	\$10,174	\$10,256	\$10,306	0%	0%
Heating and Cooling for Buildings - Gas (622)	\$2,082	\$2,060	\$2,453	\$9,784	47%	299%
Purchased Services; Student Transportation Services (510)	\$27,752	\$5,256	\$5,503	\$9,244	-24%	68%
Other General Supplies (615, 660 to 689)	\$26,673	\$13,212	\$6,960	\$8,843	-24%	27%
Tires and Repairs (612)	\$3,240	\$3,797	\$1,820	\$7,854	25%	332%
Social Security-Certified Employee Retirement (212)	\$7,525	\$7,046	\$7,604	\$6,330	-4%	-17%
Utility Services Removal of Refuse and Garbage (412)	\$4,570	\$5,117	\$4,860	\$4,780	1%	-2%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,327	\$5,549	\$5,191	\$4,242	-6%	-18%
Dues and Fees (810)	\$5,443	\$5,032	\$5,092	\$3,788	-9%	-26%
Advertising (540)	\$2,765	\$3,583	\$2,247	\$3,639	7%	62%
Stipends (131)	\$0	\$0	\$22,800	\$3,500	N/A	-85%
Purchased Professional and Technical Staff Services (314)	\$5,794	\$1,728	\$2,922	\$3,346	-13%	14%
Unemployment compensation (230)	\$0	\$707	\$0	\$2,922	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,888	\$2,859	\$3,568	\$2,380	-5%	-33%
Travel (580)	\$2,904	\$1,728	\$1,406	\$2,296	-6%	63%
Computer Hardware (741)	\$1,756	\$0	\$187	\$1,965	3%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,102	\$7,148	\$8,921	\$1,948	-28%	-78%
Postage and Postage Machine Rental (532)	\$1,450	\$1,254	\$1,559	\$1,855	6%	19%
Utility Services Water and Sewage (411)	\$3,953	\$6,321	\$2,586	\$1,400	-23%	-46%
Group Accident Insurance (223)	\$1,305	\$1,352	\$1,121	\$1,043	-5%	-7%
Group Life Insurance (221)	\$572	\$447	\$456	\$435	-7%	-5%
Official Bond Premiums (525)	\$925	\$1,200	\$950	\$200	-32%	-79%

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Severance/Early Retirement Pay (213)	\$443	\$19,555	\$9,825	\$0	-100%	-100%
Textbooks (630)	\$304	\$4,056	\$5,056	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$0	\$11	\$0	\$0	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,110	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$300	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$2,146,544	\$2,131,397	\$2,052,322	\$2,178,362	0%	6%
Nonoperational						
Purchased Property Services; Rentals (440)	\$278,508	\$138,000	\$275,200	\$275,000	0%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$144,735	\$83,328	\$90,357	\$200,975	9%	122%
Other purchased property services (490 to 499)	\$349,053	\$345,933	\$348,753	\$179,387	-15%	-49%
Other Technology Hardware (746)	\$3,895	\$4,841	\$11,591	\$50,289	90%	334%
Noncertified Salaries (120)	\$48,204	\$46,143	\$45,403	\$43,118	-3%	-5%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$18,496	\$24,833	\$56,694	\$34,571	17%	-39%
Equipment (730)	\$9,562	\$14,563	\$44,501	\$31,524	35%	-29%
Certified Salaries (110)	\$34,472	\$33,504	\$35,247	\$28,735	-4%	-18%
Computer Hardware (741)	\$42,752	\$18,469	\$56,605	\$28,536	-10%	-50%
Connectivity (744)	\$10,822	\$4,265	\$15,102	\$20,052	17%	33%
Telecommunications Equipment (745)	\$876	\$190,004	\$43,744	\$10,537	86%	-76%
Social Security-Noncertified Employee Retirement (211)	\$3,688	\$3,530	\$3,473	\$3,299	-3%	-5%
Wireless Equipment (743)	\$365	\$321	\$3,300	\$2,734	65%	-17%
Social Security-Certified Employee Retirement (212)	\$2,637	\$2,563	\$2,696	\$1,264	-17%	-53%
Unemployment compensation (230)	\$0	\$111	\$0	\$0	N/A	N/A
Vehicles (731)	\$9,674	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$246	\$160	\$141	\$0	-100%	-100%
Purchased Professional and Technical Staff Services (314)	\$0	\$126	\$0	\$0	N/A	N/A
Nonoperational Total	\$957,984	\$910,695	\$1,032,808	\$910,020	-1%	-12%
Grand Total	\$7,626,654	\$7,196,800	\$7,462,757	\$7,045,812	-2%	-6%