

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
New Castle Community Sch Corp (3445)**

New Castle Community Sch Corp (3445)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$14,802,105	\$14,314,030	\$13,737,723	\$13,108,747	-3%	-5%
Group Health Insurance (222)	\$3,177,708	\$3,377,898	\$3,229,493	\$3,195,621	0%	-1%
Transfer Tuition to Other School Corporations Within the State (561)	\$1,476,150	\$2,637,633	\$2,558,665	\$2,408,668	13%	-6%
Noncertified Salaries (120)	\$2,096,388	\$1,955,740	\$2,139,147	\$2,026,181	-1%	-5%
Social Security-Certified Employee Retirement (212)	\$1,079,988	\$1,001,255	\$1,046,627	\$1,067,756	0%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$634,352	\$665,382	\$672,251	\$713,750	3%	6%
Operational Supplies (611)	\$390,503	\$431,350	\$372,752	\$530,987	8%	42%
Other Employee Benefits (241 to 290)	\$552,185	\$515,974	\$490,104	\$509,814	-2%	4%
Textbooks (630)	\$86,088	\$462,051	\$68,499	\$336,404	41%	391%
Other Purchased Professional and Technical Services (319)	\$98,612	\$133,553	\$209,430	\$313,755	34%	50%
Stipends (131)	\$0	\$0	\$0	\$308,854	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$342,095	\$308,900	\$284,661	\$243,042	-8%	-15%
Workers Compensation Insurance (225)	\$121,378	\$28	\$34,871	\$208,666	15%	498%
Equipment (730)	\$518,987	\$185,178	\$186,416	\$192,486	-22%	3%
Other General Supplies (615, 660 to 689)	\$152,319	\$141,545	\$180,322	\$170,481	3%	-5%
Social Security-Noncertified Employee Retirement (211)	\$190,809	\$172,087	\$166,248	\$158,101	-5%	-5%
Public Employees Retirement Fund (214)	\$134,003	\$142,550	\$162,057	\$151,617	3%	-6%
Pre-2008 object code - temporary salaries (header) (130)	\$289,547	\$263,276	\$261,350	\$126,717	-19%	-52%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$15,623	\$70,723	N/A	353%
Travel (580)	\$73,171	\$81,994	\$64,682	\$55,020	-7%	-15%
Computer Hardware (741)	\$11,988	\$6,122	\$0	\$47,163	41%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$44,008	\$37,747	\$36,449	\$34,698	-6%	-5%
Group Life Insurance (221)	\$19,913	\$29,544	\$28,322	\$27,132	8%	-4%
Unemployment compensation (230)	\$105,440	\$82,320	\$9,820	\$10,126	-44%	3%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$4,200	\$4,500	\$3,500	\$3,500	-4%	0%
Other Purchased Services (593)	\$1,225,157	\$2,246	\$517	\$3,174	-77%	> 500%
Library Books (640)	\$3,150	\$4,447	\$3,891	\$3,137	0%	-19%
Telephone (531)	\$470	\$294	\$4,556	\$2,795	56%	-39%
Awards (875)	\$145	\$327	\$1,113	\$1,447	78%	30%
Dues and Fees (810)	\$1,231	\$885	\$1,120	\$1,180	-1%	5%
Purchased Professional and Technical Data Processing Services (316)	\$1,505	\$2,430	\$287	\$778	-15%	171%
Meals Provided (235)	\$330	\$0	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$15,336	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$800	\$1,560	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$9,602	\$0	N/A	-100%

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Purchased Property Services; Rentals (440)	\$0	\$0	\$7,000	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$0	\$29,150	\$0	\$0	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$187	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$3,054	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$4,832	\$228	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$3,413	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$27,661,356	\$26,992,222	\$25,987,285	\$26,032,519	-2%	0%
Student Instructional Support						
Certified Salaries (110)	\$1,716,707	\$1,664,877	\$1,597,733	\$1,535,843	-3%	-4%
Noncertified Salaries (120)	\$1,082,598	\$1,039,959	\$1,076,546	\$1,082,509	0%	1%
Group Health Insurance (222)	\$652,336	\$672,726	\$686,172	\$708,062	2%	3%
Other Purchased Professional and Technical Services (319)	\$112,732	\$78,254	\$122,459	\$197,002	15%	61%
Public Employees Retirement Fund (214)	\$93,467	\$105,552	\$123,434	\$134,920	10%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$98,427	\$113,036	\$110,081	\$115,198	4%	5%
Social Security-Certified Employee Retirement (212)	\$121,329	\$125,121	\$116,094	\$110,754	-2%	-5%
Operational Supplies (611)	\$67,065	\$63,254	\$81,310	\$99,271	10%	22%
Other Employee Benefits (241 to 290)	\$91,069	\$86,372	\$85,243	\$82,872	-2%	-3%
Social Security-Noncertified Employee Retirement (211)	\$78,926	\$74,342	\$77,731	\$77,671	0%	0%
Workers Compensation Insurance (225)	\$25,816	\$0	\$4,770	\$72,328	29%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$24,889	\$20,710	\$19,702	\$16,302	-10%	-17%
Equipment (730)	\$20,155	\$25,062	\$25,629	\$15,169	-7%	-41%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$7,873	\$6,841	\$6,734	\$6,717	-4%	0%
Group Life Insurance (221)	\$3,350	\$5,075	\$4,973	\$5,100	11%	3%
Food Purchases (614)	\$3,547	\$2,318	\$3,044	\$2,254	-11%	-26%
Other General Supplies (615, 660 to 689)	\$7,398	\$3,225	\$405	\$2,226	-26%	449%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$2,190	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$11,138	\$4,567	\$1,532	\$1,766	-37%	15%
Buildings (720)	\$3,970	\$65,211	\$20,003	\$1,492	-22%	-93%
Travel (580)	\$3,716	\$2,816	\$4,170	\$1,485	-20%	-64%
Unemployment compensation (230)	\$15,307	\$1,408	\$0	\$0	-100%	N/A
Telephone (531)	\$871	\$266	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$4,242,687	\$4,160,992	\$4,167,768	\$4,271,127	0%	2%
Overhead and Operational						
Noncertified Salaries (120)	\$3,151,165	\$3,100,453	\$2,983,278	\$2,954,223	-2%	-1%

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Group Health Insurance (222)	\$900,751	\$919,481	\$995,792	\$822,862	-2%	-17%
Food Purchases (614)	\$688,168	\$750,368	\$722,453	\$712,389	1%	-1%
Light and Power - Other than Heating and Cooling (625)	\$744,613	\$649,542	\$660,854	\$688,935	-2%	4%
Equipment (730)	\$269,033	\$395,973	\$307,053	\$344,364	6%	12%
Heating and Cooling for Buildings - Gas (622)	\$628,710	\$391,865	\$385,418	\$337,718	-14%	-12%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$282,350	\$277,767	\$311,202	\$334,027	4%	7%
Operational Supplies (611)	\$321,582	\$277,264	\$282,178	\$331,867	1%	18%
Public Employees Retirement Fund (214)	\$224,564	\$242,599	\$274,409	\$308,231	8%	12%
Certified Salaries (110)	\$260,455	\$260,455	\$260,455	\$262,035	0%	1%
Social Security-Noncertified Employee Retirement (211)	\$247,398	\$239,675	\$236,243	\$232,770	-2%	-1%
Workers Compensation Insurance (225)	\$77,154	\$75,371	\$181,554	\$226,263	31%	25%
Vehicles (731)	\$265,069	\$205,422	\$213,184	\$221,026	-4%	4%
Gasoline and Lubricants (613)	\$162,030	\$179,383	\$190,593	\$190,296	4%	0%
Computer Hardware (741)	\$122,348	\$47,645	\$101,055	\$179,023	10%	77%
Other Purchased Professional and Technical Services (319)	\$66,857	\$87,456	\$80,868	\$104,289	12%	29%
Terminal Leave (125)	\$0	\$0	\$115,152	\$103,098	N/A	-10%
Utility Services Water and Sewage (411)	\$103,382	\$95,979	\$82,747	\$91,643	-3%	11%
Overtime Salaries (140)	\$91,231	\$68,439	\$60,139	\$71,291	-6%	19%
Telephone (531)	\$44,727	\$38,644	\$61,025	\$58,793	7%	-4%
Purchased Property Services; Construction Services (450)	\$56,784	\$56,857	\$75,416	\$57,680	0%	-24%
Other purchased property services (490 to 499)	\$34,737	\$33,618	\$66,086	\$54,974	12%	-17%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$16,000	\$51,061	N/A	219%
Severance/Early Retirement Pay (213)	\$238,298	\$118,483	-\$18,980	\$49,853	-32%	N/A
Other Employee Benefits (241 to 290)	\$35,736	\$286,028	\$276,210	\$38,180	2%	-86%
Purchased Professional and Technical Board of Education Services (318)	\$12,031	\$7,191	\$6,967	\$32,387	28%	365%
Dues and Fees (810)	\$26,204	\$33,423	\$25,486	\$32,077	5%	26%
Miscellaneous Objects (876 to 899)	\$6,918	\$15,055	\$36,763	\$31,538	46%	-14%
Teacher Retirement Fund, After 7-1-95 (216)	\$23,013	\$22,640	\$22,514	\$22,741	0%	1%
Social Security-Certified Employee Retirement (212)	\$19,196	\$19,213	\$19,405	\$19,614	1%	1%
Tires and Repairs (612)	\$0	\$23,284	\$15,305	\$16,892	N/A	10%
Heating and Cooling for Buildings - Other Energy Sources (624)	\$13,807	\$13,402	\$14,740	\$16,120	4%	9%
Group Life Insurance (221)	\$11,234	\$6,087	\$8,051	\$14,766	7%	83%
Pre-2008 object code - temporary salaries (header) (130)	\$15,533	\$20,960	\$17,836	\$14,091	-2%	-21%
Travel (580)	\$12,029	\$9,987	\$12,223	\$12,356	1%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$18,515	-\$1,801	\$6,136	\$10,409	-13%	70%
Board Members Compensation (115)	\$9,000	\$9,000	\$9,000	\$8,850	0%	-2%

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Unemployment compensation (230)	\$3,642	\$298	\$10,169	\$8,012	22%	-21%
Periodicals (650)	\$3,509	\$3,100	\$3,356	\$5,931	14%	77%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,576	\$3,673	\$3,456	\$5,245	10%	52%
Purchased Property Services; Rentals (440)	\$4,234	\$3,314	\$4,122	\$4,702	3%	14%
Postage and Postage Machine Rental (532)	\$2,112	\$4,602	\$4,084	\$4,590	21%	12%
Other Purchased Services (593)	\$53,760	\$13,782	\$3,483	\$3,566	-49%	2%
Advertising (540)	\$1,486	\$2,191	\$1,158	\$3,093	20%	167%
Other General Supplies (615, 660 to 689)	\$4,010	\$7,909	\$2,366	\$2,728	-9%	15%
Printing and Binding (550)	\$1,645	\$2,103	\$450	\$1,776	2%	295%
Purchased Services; Student Transportation Services (510)	\$1,560	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$9,264,155	\$9,018,182	\$9,147,453	\$9,098,376	0%	-1%
Nonoperational						
Redemption of Principal (831)	\$1,989,940	\$2,046,736	\$2,099,825	\$2,133,327	2%	2%
Interest on Bonds or Notes (832)	\$663,286	\$580,064	\$493,074	\$401,255	-12%	-19%
Noncertified Salaries (120)	\$495,979	\$479,454	\$466,180	\$376,867	-7%	-19%
Computer Hardware (741)	\$350,994	\$252,825	\$391,904	\$361,331	1%	-8%
Other Purchased Professional and Technical Services (319)	\$130,028	\$236,605	\$272,611	\$222,560	14%	-18%
Equipment (730)	\$290,308	\$320,805	\$214,545	\$171,931	-12%	-20%
Buildings (720)	\$208,624	\$159,201	\$285,275	\$119,654	-13%	-58%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$41,788	\$84,959	N/A	103%
Awards (875)	\$22,950	\$32,979	\$42,624	\$35,100	11%	-18%
Improvements Other Than Buildings (715)	\$49,815	\$20,192	\$113,604	\$33,592	-9%	-70%
Social Security-Noncertified Employee Retirement (211)	\$37,434	\$35,877	\$35,377	\$28,643	-6%	-19%
Other Purchased Services (593)	\$48,532	\$28,571	\$27,167	\$27,876	-13%	3%
Operational Supplies (611)	\$31,392	\$46,793	\$32,641	\$19,388	-11%	-41%
Teacher Retirement Fund, After 7-1-95 (216)	\$15,980	\$15,285	\$14,088	\$15,827	0%	12%
Group Health Insurance (222)	\$12,841	\$14,008	\$5,226	\$5,551	-19%	6%
Other Employee Benefits (241 to 290)	\$2,979	\$2,979	\$3,000	\$3,000	0%	0%
Travel (580)	\$2,371	\$3,550	\$3,225	\$2,783	4%	-14%
Purchased Property Services; Rentals (440)	\$33,209	\$29,086	\$28,237	\$2,575	-47%	-91%
Public Employees Retirement Fund (214)	\$6,260	\$6,845	\$7,630	\$2,164	-23%	-72%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,190	\$2,515	\$1,982	\$2,102	-16%	6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$13,950	\$2,093	\$2,093	\$2,093	-38%	0%
Postage and Postage Machine Rental (532)	\$43	\$79	\$0	\$1,500	143%	N/A
Group Life Insurance (221)	\$264	\$408	\$306	\$306	4%	0%

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Other Group Insurance - dental, vision, accident, long term disability (224)	\$350	\$310	\$252	\$249	-8%	-1%
Unemployment compensation (230)	\$2,456	\$0	\$0	\$0	-100%	N/A
Workers Compensation Insurance (225)	\$4,826	\$0	\$0	\$0	-100%	N/A
Food Purchases (614)	\$1,977	\$3,691	\$0	\$0	-100%	N/A
Utility Services Water and Sewage (411)	\$740	\$664	\$634	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$2,100	\$0	\$0	\$0	-100%	N/A
Telephone (531)	\$805	\$1,075	\$159	\$0	-100%	-100%
Heating and Cooling for Buildings - Electricity (621)	\$2,447	\$2,348	\$2,396	\$0	-100%	-100%
Nonoperational Total	\$4,427,070	\$4,325,039	\$4,585,841	\$4,054,633	-2%	-12%
Grand Total	\$45,595,269	\$44,496,435	\$43,888,348	\$43,456,655	-1%	-1%