

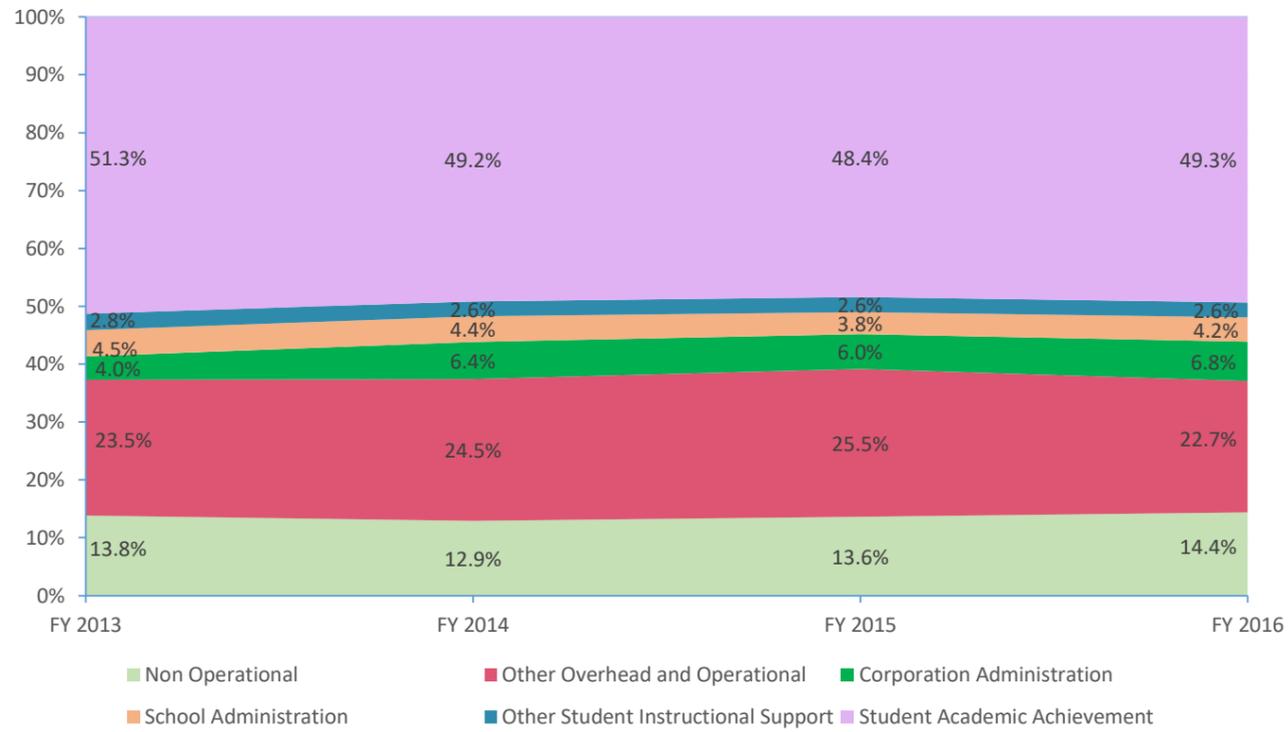
School Corporation Expenditures by Account
Biannual Financial Report Data
Caston School Corporation (2650)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,447,101	50.5%	\$3,708,688	50.8%	\$3,827,470	51.3%	\$3,463,961	49.2%	\$3,567,941	48.4%	\$3,800,551	49.3%
Student Instructional Support	\$454,312	6.7%	\$587,228	8.0%	\$550,158	7.4%	\$493,470	7.0%	\$473,020	6.4%	\$522,018	6.8%
Total	\$3,901,412	57.2%	\$4,295,916	58.8%	\$4,377,628	58.7%	\$3,957,431	56.2%	\$4,040,961	54.8%	\$4,322,569	56.1%

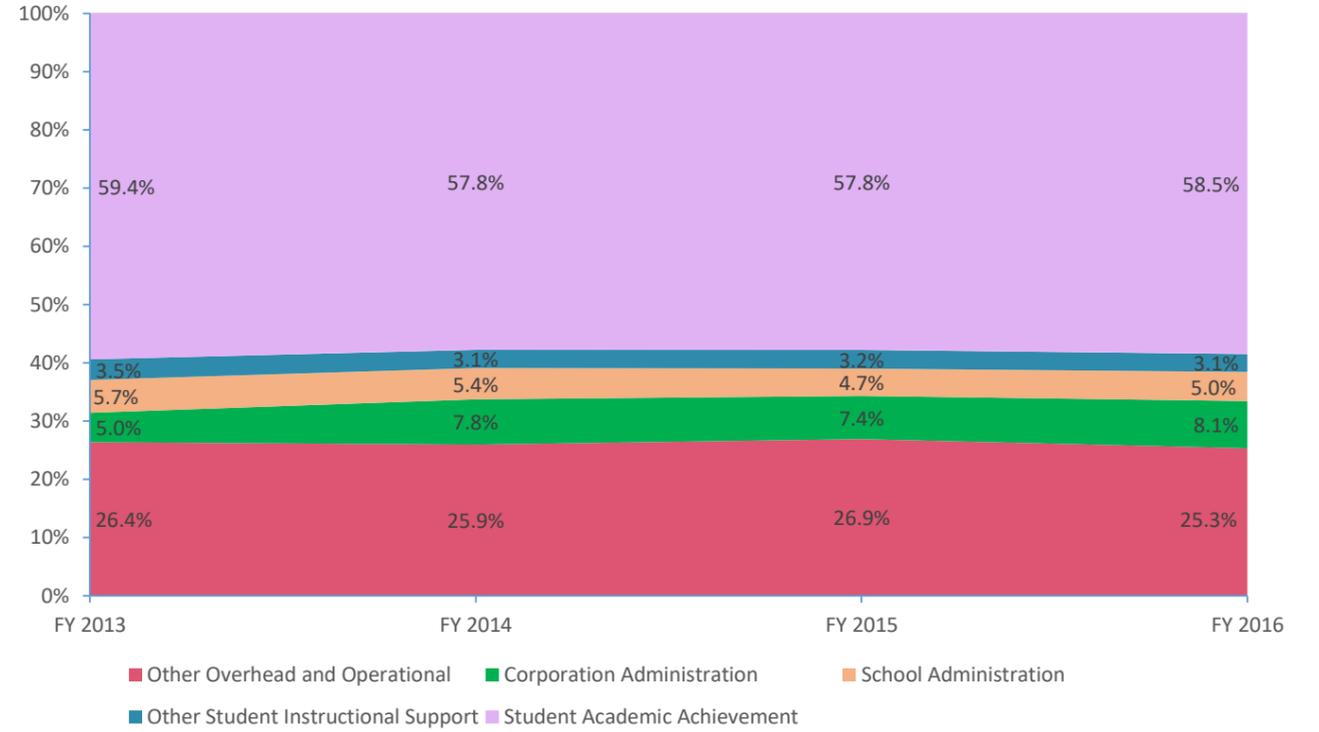
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,770,643	25.9%	\$2,160,015	29.6%	\$2,052,322	27.5%	\$2,178,362	30.9%	\$2,325,995	31.6%	\$2,272,015	29.5%
Non Operational	\$1,153,613	16.9%	\$843,950	11.6%	\$1,032,808	13.8%	\$910,020	12.9%	\$1,004,719	13.6%	\$1,108,418	14.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,924,256	42.8%	\$3,003,966	41.2%	\$3,085,129	41.3%	\$3,088,382	43.8%	\$3,330,715	45.2%	\$3,380,434	43.9%

Grand Total	\$6,825,668	\$7,299,882	\$7,462,757	\$7,045,812	\$7,371,676	\$7,703,002
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Caston School Corporation (2650)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$142,334	\$113,890	\$75,615	NA	-46.9%	-33.6%
11100	Regular Programs	Elementary	\$1,157,645	\$1,423,056	\$1,273,155	\$1,270,074	9.7%	-10.8%	-0.2%
11300	Regular Programs	High School	\$824,652	\$1,272,412	\$1,449,518	\$1,635,803	98.4%	28.6%	12.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$9,000	\$8,471	\$0	\$0	-100.0%	-100.0%	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$39,203	\$61,231	\$63,055	\$68,905	75.8%	12.5%	9.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$38,102	\$54,895	\$47,208	\$0	-100.0%	-100.0%	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,584	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$24,415	\$18,578	\$36,226	NA	48.4%	95.0%
12710	Special Programs	Equal Opportunity At Risk	\$21,477	\$39,131	\$37,969	\$34,476	60.5%	-11.9%	-9.2%
14100	Summer School Programs	Elementary	\$12,439	\$15,015	\$0	\$10,851	-12.8%	-27.7%	NA
14300	Summer School Programs	High School	\$17,631	\$21,345	\$16,374	\$23,262	31.9%	9.0%	42.1%
16200	Remediation	Preventive Remediation	\$28,418	\$67,551	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$23,850	\$19,980	\$91,656	\$84,871	255.9%	324.8%	-7.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$375,575	\$355,675	\$61,416	\$84,782	-77.4%	-76.2%	38.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$78,424	\$131,257	NA	NA	67.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$0	\$43,989	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$500	\$500	\$13,671	\$15,938	3087.6%	3087.6%	16.6%
22210	Instruction	Library/Media Services - Service Area Direction	\$69,334	\$109,469	\$76,065	\$77,038	11.1%	-29.6%	1.3%
22220	Instruction	Library/Media Services - School Library	\$14,070	\$8,707	\$9,135	\$6,837	-51.4%	-21.5%	-25.2%
22230	Instruction	Library/Media Services - Audiovisual	\$4,534	\$4,992	\$945	\$3,846	-15.2%	-23.0%	306.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$77,273	\$0	\$75,439	\$75,076	-2.8%	NA	-0.5%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$4,197	\$32,044	\$38,075	NA	807.1%	18.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$102,848	\$74,569	\$1,885	\$1,141	-98.9%	-98.5%	-39.5%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$76,593	\$81,704	NA	NA	6.7%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$744	\$30,921	\$785	NA	5.6%	-97.5%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$107,455	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$2,935,589	\$3,708,688	\$3,567,941	\$3,800,551	29.5%	2.5%	6.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$90,729	\$136,916	\$141,792	\$146,385	61.3%	6.9%	3.2%
21340	Students	Health Services - Nurse Services	\$30,377	\$35,227	\$45,666	\$48,652	60.2%	38.1%	6.5%
21910	Students	Other Support Services Students - Service Area Direction	\$5,662	\$1,880	\$1,994	\$938	-83.4%	-50.1%	-53.0%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$2,157	\$2,672	NA	NA	23.9%
24100	School Administration	Office of The Principal	\$246,562	\$413,205	\$281,410	\$323,371	31.2%	-21.7%	14.9%
Student Instructional Support Total			\$373,331	\$587,228	\$473,020	\$522,018	39.8%	-11.1%	10.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$12,960	\$49,204	\$16,917	\$19,886	53.4%	-59.6%	17.5%
23150	General Administration	Board of Education - Legal Services	\$3,500	\$4,000	\$21,562	\$13,067	273.3%	226.7%	-39.4%
23160	General Administration	Board of Education - Promotion Expenses	\$2,756	\$2,473	\$3,592	\$2,883	4.6%	16.6%	-19.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$11,186	\$14,010	\$13,853	\$10,652	-4.8%	-24.0%	-23.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$184,334	\$249,084	\$386,574	\$456,329	147.6%	83.2%	18.0%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$10,926	NA	NA	NA
25600	Central Services	Public Information Services	\$0	\$0	\$0	\$8,000	NA	NA	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$303	\$496	NA	NA	63.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$94,513	\$0	\$0	NA	-100.0%	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$24,117	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$20	\$0	\$0	\$0	-100.0%	NA	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$650	\$680	\$785	\$740	13.8%	8.8%	-5.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$529,080	\$671,627	\$714,621	\$654,448	23.7%	-2.6%	-8.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$3,557	\$12,028	\$29,393	\$31,426	783.5%	161.3%	6.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$36,755	\$25,289	\$22,842	\$24,043	-34.6%	-4.9%	5.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$462	\$0	\$0	\$0	-100.0%	NA	NA

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26600	Operation and Maintenance of Plant Services	Security Services	\$1,712	\$1,404	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$42,079	\$29,100	\$35,639	\$37,506	-10.9%	28.9%	5.2%
27100	Student Transportation	Vehicle Operation	\$172,945	\$257,001	\$255,533	\$269,268	55.7%	4.8%	5.4%
27200	Student Transportation	Monitoring Services	\$0	\$2,860	\$0	\$0	NA	-100.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$128,769	\$156,087	\$233,614	\$170,571	32.5%	9.3%	-27.0%
27400	Student Transportation	Purchase of School Buses	\$102,385	\$165,680	\$173,986	\$46,277	-54.8%	-72.1%	-73.4%
27500	Student Transportation	Insurance on Buses	\$12,488	\$7,236	\$8,018	\$8,180	-34.5%	13.0%	2.0%
27700	Student Transportation	Contracted Transportation Services	\$5,736	\$10,615	\$92	\$0	-100.0%	-100.0%	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$8,246	\$10,436	\$8,949	\$85,495	936.9%	719.2%	855.3%
31100	Food Services Operations	Service Area Direction	\$0	\$6,240	\$9,694	\$25,844	NA	314.2%	166.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$139,890	\$190,466	\$204,206	\$181,781	29.9%	-4.6%	-11.0%
31400	Food Services Operations	Food Purchases	\$146,386	\$169,403	\$178,598	\$191,403	30.8%	13.0%	7.2%
31900	Food Services Operations	Other Food Services	\$643	\$6,464	\$7,223	\$22,795	3447.5%	252.7%	215.6%
Overhead and Operational Total			\$1,546,536	\$2,160,015	\$2,325,995	\$2,272,015	46.9%	5.2%	-2.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$0	\$24,284	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$79,524	\$93,465	\$89,027	\$83,140	4.5%	-11.0%	-6.6%
33990	Other Community Services	Other	\$5,286	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$1,343	\$100	\$2,100	\$2,000	49.0%	1900.0%	-4.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$102,569	\$36,557	\$49,790	\$322,151	214.1%	781.2%	547.0%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$447,238	\$348,333	\$348,333	\$5,000	-98.9%	-98.6%	-98.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$227,137	\$88,462	\$234,499	\$394,343	73.6%	345.8%	68.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$8,225	\$0	\$4,970	\$0	-100.0%	NA	-100.0%
53100	Lease Rental	Buildings-Principal	\$263,065	\$277,034	\$276,000	\$277,500	5.5%	0.2%	0.5%
Non Operational Total			\$1,134,385	\$843,950	\$1,004,719	\$1,108,418	-2.3%	31.3%	10.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$26,512	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,810	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$20,495	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$903	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$165,363	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$25,841	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$53,436	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,423	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$12,151	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,003	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$5,443	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$442	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$270,095	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$43,290	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$134,059	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$9,982	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,719	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$286	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$429	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$58	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$35,671	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$5,751	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$10,245	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,420	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$835,827	\$0	\$0	\$0	NA	NA	NA