

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Caston School Corporation (2650)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$259,319	\$264,966	\$265,164	\$280,480	1.98%	5.78%
Non - Certified Salaries	120	\$118,656	\$112,718	\$105,870	\$111,817	-1.47%	5.62%
Group Health Insurance	222	\$58,897	\$38,610	\$24,505	\$39,148	-9.71%	59.75%
Teacher Retirement Fund, After 7-1-95	216	\$16,917	\$14,266	\$14,816	\$21,055	5.62%	42.12%
Social Security Certified	212	\$18,717	\$16,158	\$19,650	\$21,000	2.92%	6.87%
Public Employees Retirement Fund	214	\$19,137	\$15,319	\$14,358	\$15,464	-5.19%	7.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,797	\$6,639	\$5,926	\$8,422	-3.71%	42.11%
Operational Supplies	611	\$32,024	\$4,608	\$7,064	\$8,181	-28.91%	15.82%
Social Security Noncertified	211	\$8,573	\$11,288	\$7,641	\$7,541	-3.15%	-1.30%
Postage and Postage Machine Rental	532	\$1,948	\$2,020	\$2,251	\$2,396	5.30%	6.40%
Other Group Insurance Authorized by Statute	224	\$1,930	\$1,889	\$1,509	\$2,142	2.64%	41.95%
Group Accident Insurance	223	\$959	\$786	\$638	\$998	1.00%	56.39%
Other Purchased Services	593	\$0	\$1,790	\$1,994	\$938	NA	-52.96%
Workers Compensation Insurance	225	\$891	\$809	\$1,143	\$926	0.97%	-19.02%
Travel	580	\$15	\$0	\$0	\$567	147.99%	NA
Staff Services	314	\$1,351	\$994	\$90	\$300	-31.35%	233.33%
Group Life Insurance	221	\$264	\$226	\$193	\$264	0.00%	37.14%
Instructional Programs Improvement Services	312	\$0	\$45	\$45	\$215	NA	377.78%
Insurance	520	\$163	\$163	\$163	\$163	0.00%	0.00%
Dues and Fees	810	\$150	\$0	\$0	\$0	-100.00%	NA
Other Employee Benefits	241 - 290	\$450	\$0	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$0	\$175	\$0	\$0	NA	NA
Student Instructional Support Total		\$550,158	\$493,470	\$473,020	\$522,018	-1.30%	10.36%
Student Academic Achievement							
Certified Salaries	110	\$1,965,290	\$1,901,791	\$2,092,776	\$2,357,649	4.66%	12.66%
Non - Certified Salaries	120	\$224,166	\$224,902	\$318,451	\$320,646	9.36%	0.69%
Group Health Insurance	222	\$268,406	\$149,459	\$174,147	\$187,705	-8.55%	7.79%
Social Security Certified	212	\$141,484	\$135,511	\$147,137	\$170,756	4.81%	16.05%
Transfer Tuition to Other School Corps Within State	561	\$426,784	\$513,043	\$153,072	\$169,653	-20.60%	10.83%
Teacher Retirement Fund, After 7-1-95	216	\$125,175	\$110,187	\$129,992	\$154,865	5.47%	19.13%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$24,815	\$34,540	\$78,479	\$82,845	35.17%	5.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$78,050	\$55,323	\$59,446	\$69,332	-2.92%	16.63%
Operational Supplies	611	\$50,622	\$64,838	\$79,683	\$48,009	-1.32%	-39.75%
Public Employees Retirement Fund	214	\$33,921	\$29,931	\$45,576	\$45,177	7.43%	-0.88%
Pre-2008 Object Code - Temporary Salaries	130	\$29,878	\$32,090	\$28,083	\$29,424	-0.38%	4.78%
Severance/Early Retirement Pay	213	\$73,598	\$0	\$9,551	\$29,225	-20.62%	206.00%
Social Security Noncertified	211	\$15,668	\$16,875	\$25,358	\$23,982	11.23%	-5.42%
Instructional Programs Improvement Services	312	\$2,410	\$1,900	\$15,666	\$17,952	65.21%	14.60%
Other Group Insurance Authorized by Statute	224	\$16,402	\$15,323	\$16,427	\$17,547	1.70%	6.82%
Equipment	730	\$173,220	\$23,417	\$16,653	\$16,673	-44.30%	0.12%
Other Purchased Services	593	\$2,417	\$0	\$0	\$11,861	48.84%	NA
Stipends	131	\$500	\$0	\$19,143	\$9,152	106.84%	-52.19%
Group Accident Insurance	223	\$7,315	\$6,894	\$7,165	\$8,319	3.27%	16.10%
Workers Compensation Insurance	225	\$5,771	\$4,956	\$9,290	\$7,638	7.26%	-17.78%
Library Books	640	\$6,735	\$7,957	\$8,317	\$6,837	0.38%	-17.80%
Licensed Employees	135	\$4,592	\$5,248	\$8,900	\$5,600	5.09%	-37.08%
Group Life Insurance	221	\$5,351	\$600	\$3,003	\$3,305	-11.35%	10.05%
Instruction Services	311	\$39,411	\$45,535	\$23,400	\$1,411	-56.50%	-93.97%
Dues and Fees	810	\$170	\$1,391	\$2,035	\$1,391	69.13%	-31.65%
Staff Services	314	\$0	\$1,008	\$140	\$1,325	NA	846.43%
Travel	580	\$975	\$579	\$1,617	\$1,180	4.88%	-27.05%
Construction Services	450	\$2,311	\$401	\$713	\$792	-23.48%	11.13%
Professional Development	748	\$4,900	\$0	\$150	\$300	-50.26%	100.00%
Computer Hardware	741	\$89,000	\$80,000	\$89,000	\$0	-100.00%	-100.00%
Other Employee Benefits	241 - 290	\$2,580	\$15	\$0	\$0	-100.00%	NA
Services Purch. From School Corp/Ed Service Age. Out State	592	\$5,553	\$0	\$3,755	\$0	-100.00%	-100.00%
Content	747	\$0	\$250	\$818	\$0	NA	-100.00%
Student Academic Achievement Total		\$3,827,470	\$3,463,961	\$3,567,941	\$3,800,551	-0.18%	6.52%
Overhead and Operational							
Non - Certified Salaries	120	\$677,689	\$662,195	\$764,907	\$750,563	2.59%	-1.88%
Group Health Insurance	222	\$174,873	\$207,183	\$198,943	\$260,470	10.47%	30.93%
Food Purchases	614	\$148,124	\$146,029	\$178,598	\$191,403	6.62%	7.17%

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Biannual Financial Report Data

Caston School Corporation (2650)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Electricity	621	\$225,948	\$228,558	\$253,323	\$176,197	-6.03%	-30.45%
Repairs and Maintenance Services	430	\$36,698	\$49,741	\$43,034	\$119,720	34.39%	178.20%
Certified Salaries	110	\$94,812	\$88,703	\$98,578	\$100,111	1.37%	1.55%
Operational Supplies	611	\$65,503	\$61,402	\$68,982	\$90,820	8.51%	31.66%
Public Employees Retirement Fund	214	\$78,589	\$64,444	\$77,012	\$74,001	-1.49%	-3.91%
Social Security Noncertified	211	\$45,376	\$45,430	\$53,089	\$55,720	5.27%	4.96%
Light and Power - Other Than Heating and Cooling	625	\$28,307	\$29,234	\$30,142	\$54,143	17.60%	79.63%
Equipment	730	\$6,328	\$47,270	\$46,793	\$53,888	70.83%	15.16%
Vehicles	731	\$165,506	\$169,986	\$201,732	\$46,277	-27.28%	-77.06%
Insurance	520	\$39,685	\$41,983	\$44,226	\$46,183	3.86%	4.43%
Gasoline and Lubricants	613	\$90,897	\$91,351	\$69,191	\$40,691	-18.20%	-41.19%
Other Public or Private Utility Services	419	\$22,013	\$29,923	\$30,146	\$28,576	6.74%	-5.21%
Other Supplies and Materials	615, 660 - 689	\$6,960	\$8,843	\$11,600	\$25,678	38.59%	121.36%
Workers Compensation Insurance	225	\$14,645	\$14,162	\$23,617	\$20,318	8.53%	-13.97%
Other Professional and Technical Services	319	\$7,301	\$85,966	\$22,320	\$14,556	18.83%	-34.79%
Board Member Compensation	115	\$0	\$0	\$0	\$12,710	NA	NA
Stipends	131	\$22,800	\$3,500	\$0	\$12,600	-13.78%	NA
Other Purchased Services	593	\$0	\$0	\$0	\$10,926	NA	NA
Gas - Other than heating and Cooling	626	\$16,686	\$22,703	\$16,121	\$10,477	-10.98%	-35.01%
Printing and Binding	550	\$0	\$0	\$0	\$8,000	NA	NA
Social Security Certified	212	\$7,604	\$6,330	\$7,408	\$7,378	-0.75%	-0.39%
Dues and Fees	810	\$5,092	\$3,788	\$6,530	\$7,164	8.91%	9.71%
Telephone	531	\$10,256	\$10,306	\$11,962	\$6,991	-9.14%	-41.56%
Computer Hardware	741	\$187	\$1,965	\$14,479	\$6,278	140.78%	-56.64%
Content	747	\$0	\$0	\$10,355	\$5,750	NA	-44.47%
Removal of Refuse and Garbage	412	\$4,860	\$4,780	\$7,373	\$5,428	2.80%	-26.39%
Other Group Insurance Authorized by Statute	224	\$5,191	\$4,242	\$4,184	\$4,571	-3.13%	9.26%
Heating and Cooling for Buildings - Gas	622	\$2,453	\$9,784	\$3,860	\$3,949	12.64%	2.31%
Travel	580	\$1,406	\$2,296	\$2,191	\$3,025	21.11%	38.12%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,568	\$2,380	\$2,956	\$3,003	-4.22%	1.61%
Advertising	540	\$2,247	\$3,639	\$3,484	\$2,586	3.58%	-25.79%
Water and Sewage	411	\$2,586	\$1,400	\$2,620	\$2,406	-1.79%	-8.19%
Tires and Repairs	612	\$1,820	\$7,854	\$2,587	\$2,377	6.90%	-8.12%
Postage and Postage Machine Rental	532	\$1,559	\$1,855	\$1,788	\$1,595	0.58%	-10.76%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Staff Services	314	\$2,922	\$3,346	\$6,961	\$1,410	-16.66%	-79.75%
Group Accident Insurance	223	\$1,121	\$1,043	\$1,167	\$1,197	1.66%	2.57%
Official Bond Premiums	525	\$950	\$200	\$1,200	\$1,000	1.29%	-16.67%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$740	NA	NA
Rentals	440	\$0	\$0	\$0	\$602	NA	NA
Group Life Insurance	221	\$456	\$435	\$546	\$535	4.03%	-2.02%
Severance/Early Retirement Pay	213	\$9,825	\$0	\$1,900	\$0	-100.00%	-100.00%
Teacher Retirement Fund, After 7-1-95	216	\$8,921	\$1,948	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$5,503	\$9,244	\$92	\$0	-100.00%	-100.00%
Textbooks	630	\$5,056	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$2,922	\$0	\$0	NA	NA

Overhead and Operational Total	\$2,052,322	\$2,178,362	\$2,325,995	\$2,272,015	2.57%	-2.32%
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Non Operational

Rentals	440	\$275,200	\$275,000	\$276,000	\$277,500	0.21%	0.54%
Buildings	720	\$0	\$0	\$0	\$236,620	NA	NA
Equipment	730	\$44,501	\$31,524	\$33,294	\$174,418	40.70%	423.86%
Other Technology Hardware	746	\$11,591	\$50,289	\$138,053	\$114,485	77.28%	-17.07%
Repairs and Maintenance Services	430	\$90,357	\$200,975	\$232,995	\$85,531	-1.36%	-63.29%
Non - Certified Salaries	120	\$45,403	\$43,118	\$48,450	\$47,357	1.06%	-2.26%
Content	747	\$56,694	\$34,571	\$24,758	\$45,302	-5.45%	82.98%
Computer Hardware	741	\$56,605	\$28,536	\$17,521	\$33,087	-12.56%	88.84%
Certified Salaries	110	\$35,247	\$28,735	\$34,250	\$29,875	-4.05%	-12.77%
Printing and Binding	550	\$0	\$0	\$0	\$24,284	NA	NA
Telecommunications Equipment	745	\$43,744	\$10,537	\$2,349	\$14,126	-24.62%	501.31%
Connectivity	744	\$15,102	\$20,052	\$18,524	\$12,926	-3.81%	-30.22%
Other Purchased Property Services	490 - 499	\$348,753	\$179,387	\$172,199	\$7,000	-62.36%	-95.93%
Social Security Noncertified	211	\$3,473	\$3,299	\$3,756	\$3,623	1.06%	-3.55%
Social Security Certified	212	\$2,696	\$1,264	\$2,570	\$2,285	-4.05%	-11.09%
Wireless Equipment	743	\$3,300	\$2,734	\$0	\$0	-100.00%	NA
Travel	580	\$141	\$0	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$1,032,808	\$910,020	\$1,004,719	\$1,108,418	1.78%	10.32%
	Grand Total	\$7,462,757	\$7,045,812	\$7,371,676	\$7,703,002	0.80%	4.49%