

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Greencastle Community Sch Corp (6755)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$931,923	\$1,032,169	\$1,045,708	\$1,052,481	3.09%	0.65%
Non - Certified Salaries	120	\$422,775	\$429,534	\$145,343	\$141,523	-23.94%	-2.63%
Teacher Retirement Fund, After 7-1-95	216	\$25,875	\$42,785	\$45,889	\$48,137	16.79%	4.90%
Social Security Certified	212	\$18,266	\$44,929	\$43,698	\$42,502	23.51%	-2.74%
Operational Supplies	611	\$16,811	\$12,309	\$23,040	\$18,510	2.44%	-19.66%
Other Employee Benefits	241 - 290	\$5,698	\$37,756	\$31,071	\$12,429	21.53%	-60.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,012	\$8,375	\$6,498	\$6,171	-9.03%	-5.04%
Social Security Noncertified	211	\$43,968	\$25,587	\$3,461	\$2,572	-50.82%	-25.69%
Staff Services	314	\$570	\$1,289	\$874	\$627	2.41%	-28.26%
Other Supplies and Materials	615, 660 - 689	\$0	\$604	\$2,375	\$0	NA	-100.00%
Overtime Salaries	140	\$1,968	\$263	\$145	\$0	-100.00%	-100.00%
Stipends	131	\$12,546	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$1,145	\$0	\$0	\$0	-100.00%	NA
Travel	580	(\$3,121)	\$0	\$0	\$0	NA	NA

<b>Student Instructional Support Total</b>		<b>\$1,487,434</b>	<b>\$1,635,599</b>	<b>\$1,348,102</b>	<b>\$1,324,951</b>	<b>-2.85%</b>	<b>-1.72%</b>
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<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,291,757	\$5,314,954	\$5,785,051	\$5,969,197	3.06%	3.18%
Group Health Insurance	222	\$1,925,151	\$1,820,350	\$1,872,197	\$1,298,962	-9.37%	-30.62%
Non - Certified Salaries	120	\$558,323	\$525,722	\$811,100	\$836,278	10.63%	3.10%
Teacher Retirement Fund, After 7-1-95	216	\$549,079	\$448,509	\$493,444	\$522,759	-1.22%	5.94%
Social Security Certified	212	\$428,333	\$438,398	\$473,207	\$478,436	2.80%	1.11%
Computer Hardware	741	\$77,895	\$171,180	\$322,046	\$370,310	47.66%	14.99%
Other Professional and Technical Services	319	\$404,715	\$379,715	\$334,395	\$367,265	-2.40%	9.83%
Pre-2008 Object Code - Temporary Salaries	130	\$173,916	\$156,253	\$164,722	\$188,947	2.09%	14.71%
Pupil Services	313	\$94,703	\$161,413	\$160,312	\$161,191	14.22%	0.55%
Operational Supplies	611	\$84,423	\$100,102	\$156,974	\$142,377	13.96%	-9.30%
Content	747	\$78,516	\$349,329	\$124,247	\$140,327	15.62%	12.94%
Other Technology Hardware	746	\$18,330	\$35,980	\$29,464	\$107,563	55.64%	265.06%
Other Employee Benefits	241 - 290	\$121,294	\$109,701	\$205,450	\$87,305	-7.89%	-57.51%
Social Security Noncertified	211	\$75,610	\$55,598	\$75,786	\$71,876	-1.26%	-5.16%

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**Biannual Financial Report Data**

**Greencastle Community Sch Corp (6755)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Travel	580	\$11,042	\$13,369	\$60,630	\$69,936	58.64%	15.35%
Public Employees Retirement Fund	214	\$75,473	\$51,838	\$55,853	\$54,885	-7.65%	-1.73%
Connectivity	744	\$12,258	\$12,169	\$24,388	\$52,871	44.11%	116.79%
Textbooks	630	\$30,561	\$212,915	\$26,066	\$50,199	13.21%	92.58%
Other Supplies and Materials	615, 660 - 689	\$47,271	\$39,067	\$29,309	\$36,940	-5.98%	26.04%
Teacher Retirement Fund, Prior to 7-1-95	215	\$50,393	\$37,105	\$38,344	\$33,781	-9.52%	-11.90%
Professional Development	748	\$306,096	\$117,773	\$65,171	\$32,401	-42.96%	-50.28%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$31,400	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$24,522	\$25,157	NA	2.59%
Library Books	640	\$12,578	\$20,992	\$19,732	\$24,817	18.52%	25.77%
Group Life Insurance	221	\$52,831	\$27,043	\$25,567	\$24,419	-17.55%	-4.49%
Stipends	131	\$117,593	\$113,963	\$91,348	\$12,689	-42.69%	-86.11%
Periodicals	650	\$6,151	\$11,471	\$6,713	\$9,021	10.05%	34.38%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$7,000	NA	NA
Dues and Fees	810	\$1,492	\$4,215	\$4,402	\$5,107	36.02%	16.02%
Staff Services	314	\$6,084	\$6,358	\$5,218	\$4,233	-8.67%	-18.87%
Equipment	730	\$68,280	\$8,755	\$22,372	\$3,249	-53.30%	-85.48%
Telecommunications Equipment	745	\$2,035	\$0	\$0	\$155	-47.43%	NA
Miscellaneous Objects	876 - 899	\$2,046	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$14,999	\$1,951	\$0	\$0	-100.00%	NA
Distance Learning Equipment	742	\$125	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$500	\$1,004	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$1,933	\$913	\$2,929	\$0	-100.00%	-100.00%
Land and Easements	710	(\$28,465)	\$0	\$0	\$0	NA	NA
Other Purchased Services	593	(\$19,117)	\$0	\$0	\$0	NA	NA

<b>Student Academic Achievement Total</b>	<b>\$10,654,202</b>	<b>\$10,748,104</b>	<b>\$11,510,962</b>	<b>\$11,221,055</b>	<b>1.30%</b>	<b>-2.52%</b>
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**Overhead and Operational**

Non - Certified Salaries	120	\$1,395,174	\$1,475,401	\$1,632,017	\$1,715,567	5.30%	5.12%
Operational Supplies	611	\$604,579	\$955,135	\$900,545	\$880,482	9.85%	-2.23%
Light and Power - Other Than Heating and Cooling	625	\$539,949	\$542,209	\$551,537	\$542,165	0.10%	-1.70%
Repairs and Maintenance Services	430	\$396,910	\$360,151	\$254,234	\$283,674	-8.05%	11.58%
Public Employees Retirement Fund	214	\$163,761	\$150,535	\$171,799	\$184,172	2.98%	7.20%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Greencastle Community Sch Corp (6755)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Insurance	520	\$171,159	\$280,780	\$94,286	\$176,178	0.73%	86.86%
Social Security Noncertified	211	\$120,455	\$128,964	\$134,179	\$135,248	2.94%	0.80%
Certified Salaries	110	\$212,902	\$142,321	\$143,214	\$125,103	-12.45%	-12.65%
Vehicles	731	\$270,679	\$212,608	\$292,725	\$106,999	-20.71%	-63.45%
Group Health Insurance	222	\$103,848	\$99,273	\$74,231	\$99,805	-0.99%	34.45%
Equipment	730	\$149,452	\$23,743	\$40,498	\$76,599	-15.39%	89.14%
Gasoline and Lubricants	613	\$129,723	\$113,790	\$95,203	\$68,372	-14.79%	-28.18%
Water and Sewage	411	\$56,772	\$47,175	\$55,595	\$58,752	0.86%	5.68%
Overtime Salaries	140	\$83,613	\$91,165	\$61,739	\$51,994	-11.20%	-15.78%
Telephone	531	\$14,005	\$20,846	\$26,284	\$48,986	36.76%	86.38%
Travel	580	\$7,002	\$9,865	\$7,084	\$42,644	57.09%	502.00%
Pre-2008 Object Code - Temporary Salaries	130	\$16,951	\$14,495	\$12,079	\$31,010	16.30%	156.72%
Board of Education Services	318	\$62,166	\$15,844	\$19,917	\$29,611	-16.92%	48.67%
Bank Service Charges	871	\$15,213	\$17,657	\$17,808	\$20,951	8.33%	17.65%
Other Professional and Technical Services	319	\$12,866	\$6,509	\$7,283	\$18,274	9.17%	150.92%
Social Security Certified	212	\$18,553	\$14,304	\$15,277	\$14,838	-5.43%	-2.87%
Dues and Fees	810	\$13,373	\$9,013	\$6,298	\$14,451	1.96%	129.44%
Group Life Insurance	221	\$3,080	\$5,247	\$9,650	\$11,556	39.17%	19.75%
Miscellaneous Objects	876 - 899	\$6,395	\$5,806	\$88	\$11,194	15.02%	12642.13%
Removal of Refuse and Garbage	412	\$12,629	\$10,407	\$9,345	\$11,107	-3.16%	18.86%
Other Employee Benefits	241 - 290	\$9,780	\$11,214	\$27,729	\$10,247	1.17%	-63.05%
Board Member Compensation	115	\$12,704	\$12,860	\$12,236	\$10,100	-5.57%	-17.46%
Nonlicensed Employees	136	\$110,498	\$113,850	\$70,601	\$9,771	-45.47%	-86.16%
Postage and Postage Machine Rental	532	\$7,883	\$8,984	\$10,112	\$6,864	-3.40%	-32.12%
Severance/Early Retirement Pay	213	\$23,167	\$44,647	\$29,763	\$6,800	-26.39%	-77.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,156	\$5,994	\$6,504	\$6,514	6.02%	0.16%
Staff Services	314	\$5,246	\$3,370	\$3,125	\$4,246	-5.15%	35.88%
Tires and Repairs	612	\$12,042	\$25,121	\$11,802	\$3,429	-26.95%	-70.95%
Other Supplies and Materials	615, 660 - 689	\$20,867	\$15,332	\$4,320	\$1,756	-46.14%	-59.35%
Printing and Binding	550	\$3,900	\$2,202	\$4,649	\$1,263	-24.56%	-72.82%
Advertising	540	\$1,319	\$1,839	\$4,077	\$1,229	-1.75%	-69.85%
Official Bond Premiums	525	\$960	\$1,046	\$1,046	\$947	-0.34%	-9.46%
Improvements Other Than Buildings	715	\$0	\$20,364	\$106,601	\$0	NA	-100.00%
Buildings	720	\$0	\$0	\$1,048,905	\$0	NA	-100.00%

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Heating and Cooling for Buildings - Gas	622	(\$31,481)	\$19,411	\$0	\$0	NA	NA
Unemployment Insurance	230	\$19,182	\$194	\$5,979	\$0	-100.00%	-100.00%
Teacher Retirement Fund, After 7-1-95	216	\$19,896	\$690	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$4,802,330</b>	<b>\$5,040,357</b>	<b>\$5,980,360</b>	<b>\$4,822,899</b>	<b>0.11%</b>	<b>-19.35%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$0	\$0	\$0	\$2,835,000	NA	NA
Interest	832	\$0	\$0	\$0	\$660,204	NA	NA
Repairs and Maintenance Services	430	\$0	\$0	\$39,472	\$454,200	NA	1050.68%
Rentals	440	\$150,227	\$174,076	\$152,040	\$152,544	0.38%	0.33%
Certified Salaries	110	\$125,604	\$110,148	\$119,042	\$119,455	-1.25%	0.35%
Non - Certified Salaries	120	\$104,597	\$96,665	\$90,648	\$90,453	-3.57%	-0.21%
Equipment	730	\$48,309	\$131,140	\$44,896	\$72,440	10.66%	61.35%
Other Professional and Technical Services	319	\$83,406	\$27,592	\$20,110	\$63,264	-6.68%	214.59%
Miscellaneous Objects	876 - 899	\$0	\$111	\$0	\$0	NA	NA
Other Supplies and Materials	615, 660 - 689	\$3,491,174	\$3,488,051	\$3,492,502	\$0	-100.00%	-100.00%
Construction Services	450	\$0	\$361	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$0	\$683	\$6,640	\$0	NA	-100.00%
Operational Supplies	611	\$542	\$251	\$42	\$0	-100.00%	-100.00%
<b>Non Operational Total</b>		<b>\$4,003,859</b>	<b>\$4,029,079</b>	<b>\$3,965,391</b>	<b>\$4,447,560</b>	<b>2.66%</b>	<b>12.16%</b>
<b>Grand Total</b>		<b>\$20,947,826</b>	<b>\$21,453,140</b>	<b>\$22,804,815</b>	<b>\$21,816,465</b>	<b>1.02%</b>	<b>-4.33%</b>