

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Options Charter School - Carmel (9325)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Operational Supplies	611	\$230	\$233	\$3,029	\$5,472	120.91%	80.65%
Statistical Services	317	\$5,533	\$6,481	\$4,999	\$4,193	-6.70%	-16.13%
Pupil Services	313	\$192	\$240	\$48	\$344	15.69%	616.67%
Meals Provided	235	\$343	\$137	\$716	\$232	-9.30%	-67.56%
Non - Certified Salaries	120	\$29,150	\$40,497	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$35,448	\$47,588	\$8,791	\$10,240	-26.69%	16.48%
Student Academic Achievement							
Buildings	720	\$0	\$0	\$1,250	\$750,000	NA	59900.00%
Certified Salaries	110	\$373,782	\$426,017	\$533,568	\$601,849	12.65%	12.80%
Non - Certified Salaries	120	\$204,174	\$130,210	\$124,102	\$99,316	-16.49%	-19.97%
Group Health Insurance	222	\$54,748	\$50,232	\$60,823	\$71,712	6.98%	17.90%
Teacher Retirement Fund, After 7-1-95	216	\$21,311	\$53,321	\$56,024	\$57,731	28.29%	3.05%
Social Security Certified	212	\$30,363	\$33,098	\$38,949	\$46,223	11.08%	18.67%
Operational Supplies	611	\$19,315	\$16,075	\$11,348	\$23,244	4.74%	104.82%
Connectivity	744	\$22,148	\$23,055	\$17,149	\$19,605	-3.00%	14.33%
Dues and Fees	810	\$12,104	\$5,228	\$327	\$16,347	7.80%	4893.74%
Other Group Insurance Authorized by Statute	224	\$6,809	\$7,320	\$9,289	\$13,028	17.61%	40.24%
Computer Hardware	741	\$79	\$4,417	\$1,627	\$12,431	254.18%	664.04%
Pupil Services	313	\$454	\$1,157	\$6,141	\$12,001	126.81%	95.43%
Public Employees Retirement Fund	214	\$31,241	\$19,596	\$12,694	\$11,598	-21.94%	-8.64%
Pre-2008 Object Code - Temporary Salaries	130	\$6,078	\$4,165	\$6,830	\$9,600	12.11%	40.56%
Other Professional and Technical Services	319	\$63	\$9,472	\$893	\$9,489	250.33%	963.22%
Social Security Noncertified	211	\$14,432	\$11,098	\$9,744	\$8,973	-11.20%	-7.92%
Printing and Binding	550	\$7,221	\$8,401	\$8,734	\$8,110	2.95%	-7.14%
Wireless Equipment	743	\$1,328	\$0	\$9,490	\$6,076	46.27%	-35.97%
Professional Development	748	\$0	\$1,101	\$1,339	\$5,000	NA	273.42%
Other Employee Benefits	241 - 290	\$42,835	\$11,358	\$5,358	\$3,643	-46.00%	-32.00%
Travel	580	\$6,890	\$1,239	\$1,299	\$3,427	-16.02%	163.84%
Postage and Postage Machine Rental	532	\$2,817	\$2,211	\$2,047	\$1,849	-9.99%	-9.67%
Other Supplies and Materials	615, 660 - 689	\$766	\$0	\$500	\$1,723	22.47%	244.50%

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Unemployment Insurance	230	\$1,366	\$1,629	\$1,765	\$1,707	5.74%	-3.32%
Telephone	531	\$726	\$345	\$499	\$1,553	20.91%	211.04%
Rentals	440	\$0	\$0	\$230	\$1,482	NA	544.34%
Group Life Insurance	221	\$1,520	\$1,919	\$2,283	\$825	-14.15%	-63.84%
Food Purchases	614	\$517	\$1,021	\$112	\$817	12.09%	626.98%
Repairs and Maintenance Services	430	\$113	\$594	\$803	\$249	21.91%	-68.94%
Entertainment	240	\$201	\$240	\$240	\$240	4.58%	0.00%
Distance Learning Equipment	742	\$5,878	\$0	\$0	\$150	-60.07%	NA
Miscellaneous Objects	876 - 899	\$226	\$0	\$0	\$120	-14.64%	NA
Staff Services	314	\$4,212	\$513	\$0	\$110	-59.80%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$12,149	\$0	\$0	NA	NA
Overtime Salaries	140	\$2,070	\$0	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	\$4	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$2,750	\$4,118	\$0	\$0	-100.00%	NA
Periodicals	650	\$155	\$0	\$0	\$0	-100.00%	NA
Textbooks	630	\$34	\$84	\$0	\$0	-100.00%	NA
Equipment	730	\$13,387	\$0	\$3,915	\$0	-100.00%	-100.00%
Official Bond Premiums	525	\$2,500	\$1,250	\$1,150	\$0	-100.00%	-100.00%
Late Payments	872	\$0	\$713	\$0	\$0	NA	NA
Student Academic Achievement Total		\$894,613	\$843,344	\$930,522	\$1,800,226	19.10%	93.46%
Overhead and Operational							
Other Professional and Technical Services	319	\$1,043	\$4,421	\$29,875	\$46,224	158.02%	54.72%
Board of Education Services	318	\$21,938	\$27,441	\$24,667	\$28,208	6.49%	14.36%
Repairs and Maintenance Services	430	\$34,043	\$32,378	\$29,789	\$27,396	-5.29%	-8.03%
Insurance	520	\$10,396	\$12,391	\$12,512	\$14,656	8.97%	17.13%
Heating and Cooling for Buildings - Electricity	621	\$9,804	\$9,504	\$10,171	\$9,830	0.07%	-3.35%
Operational Supplies	611	\$4,569	\$3,392	\$6,073	\$4,696	0.69%	-22.67%
Advertising	540	\$519	\$3,314	\$8,793	\$3,856	65.11%	-56.15%
Data Processing Services	316	\$2,700	\$0	\$225	\$2,843	1.29%	1163.33%
Heating and Cooling for Buildings - Gas	622	\$3,372	\$3,941	\$3,327	\$1,865	-13.76%	-43.94%
Pupil Services	313	\$0	\$0	\$200	\$1,329	NA	564.46%
Buildings	720	\$105	\$2,147	\$798	\$1,071	78.71%	34.15%

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Dues and Fees	810	\$333	\$200	\$0	\$1,018	32.29%	NA
Other Public or Private Utility Services	419	\$1,390	\$1,704	\$2,056	\$859	-11.33%	-58.21%
Travel	580	\$944	\$510	\$452	\$824	-3.34%	82.21%
Bank Service Charges	871	\$1,080	\$757	\$1,088	\$773	-8.03%	-28.98%
Statistical Services	317	\$0	\$500	\$250	\$250	NA	0.00%
Food Purchases	614	\$42	\$178	\$158	\$212	49.91%	34.60%
Equipment	730	\$120	\$120	\$345	\$120	0.00%	-65.22%
Professional Development	748	\$0	\$0	\$0	\$75	NA	NA
Staff Services	314	\$0	\$0	\$89	\$68	NA	-24.16%
Meals Provided	235	\$152	\$0	\$0	\$35	-30.77%	NA
Other Supplies and Materials	615, 660 - 689	\$700	\$0	\$0	\$0	-100.00%	NA
Telephone	531	\$1,326	\$2,182	\$1,255	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$202	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$0	\$0	\$2,056	\$0	NA	-100.00%
Overhead and Operational Total		\$94,778	\$105,078	\$134,180	\$146,207	11.45%	8.96%
Non Operational							
Buildings	720	\$160,238	\$177,220	\$168,957	\$173,858	2.06%	2.90%
Construction Services	450	\$0	\$0	\$0	\$65,012	NA	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$20,142	\$22,516	NA	11.79%
Computer Hardware	741	\$0	\$0	\$0	\$13,905	NA	NA
Printing and Binding	550	\$486	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$1,191	\$740	\$400	\$0	-100.00%	-100.00%
Interest	832	\$1,095	\$1,045	\$0	\$0	-100.00%	NA
Non - Certified Salaries	120	\$0	\$0	\$700	\$0	NA	-100.00%
Operational Supplies	611	\$0	\$0	\$690	\$0	NA	-100.00%
Non Operational Total		\$163,011	\$179,005	\$190,888	\$275,292	14.00%	44.22%
Grand Total		\$1,187,850	\$1,175,016	\$1,264,382	\$2,231,965	17.08%	76.53%