

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Options Charter School - Carmel (9325)

Options Charter School - Carmel (9325)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$403,370	\$375,532	\$373,782	\$426,017	1%	14%
Noncertified Salaries (120)	\$109,834	\$161,178	\$204,174	\$130,210	4%	-36%
Teacher Retirement Fund, After 7-1-95 (216)	\$15,132	\$13,647	\$21,311	\$53,321	37%	150%
Group Health Insurance (222)	\$56,804	\$91,789	\$54,748	\$50,232	-3%	-8%
Social Security-Certified Employee Retirement (212)	\$30,068	\$29,649	\$30,363	\$33,098	2%	9%
Connectivity (744)	\$8,408	\$19,891	\$22,148	\$23,055	29%	4%
Public Employees Retirement Fund (214)	\$22,297	\$19,412	\$31,241	\$19,596	-3%	-37%
Operational Supplies (611)	\$15,962	\$23,094	\$19,315	\$16,075	0%	-17%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$12,149	N/A	N/A
Other Employee Benefits (241 to 290)	\$30,833	\$32,794	\$42,835	\$11,358	-22%	-73%
Social Security-Noncertified Employee Retirement (211)	\$9,539	\$10,772	\$14,432	\$11,098	4%	-23%
Other Purchased Professional and Technical Services (319)	\$1,000	\$1,653	\$63	\$9,472	75%	> 500%
Printing and Binding (550)	\$7,719	\$7,531	\$7,221	\$8,401	2%	16%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$7,851	\$6,809	\$7,320	N/A	8%
Dues and Fees (810)	\$4,490	\$5,306	\$12,104	\$5,228	4%	-57%
Computer Hardware (741)	\$1,587	\$2,548	\$79	\$4,417	29%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$2,465	\$4,760	\$6,078	\$4,165	14%	-31%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$2,750	\$4,118	N/A	50%
Postage and Postage Machine Rental (532)	\$2,887	\$4,211	\$2,817	\$2,211	-6%	-22%
Group Life Insurance (221)	\$2,731	\$10,549	\$1,520	\$1,919	-8%	26%
Unemployment compensation (230)	\$1,212	\$1,897	\$1,366	\$1,629	8%	19%
Official Bond Premiums (525)	\$3,750	\$0	\$2,500	\$1,250	-24%	-50%
Travel (580)	\$807	\$779	\$6,890	\$1,239	11%	-82%
Purchased Professional and Technical Pupil Services (313)	\$800	\$1,746	\$454	\$1,157	10%	155%
Technology Related Professional Development (748)	\$1,181	-\$291	\$0	\$1,101	-2%	N/A
Food Purchases (614)	\$1,392	\$266	\$517	\$1,021	-7%	97%
Late Payments (872)	\$0	\$0	\$0	\$713	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$413	\$158	\$113	\$594	10%	426%
Purchased Professional and Technical Staff Services (314)	\$654	\$4,275	\$4,212	\$513	-6%	-88%
Telephone (531)	\$1,145	\$340	\$726	\$345	-26%	-53%
Pre-2008 object code - Other Employee Benefits (240)	\$1,754	\$240	\$201	\$240	-39%	20%
Textbooks (630)	\$398	\$2,675	\$34	\$84	-32%	145%
Other General Supplies (615, 660 to 689)	\$16,992	\$274	\$766	\$0	-100%	-100%
Awards (875)	\$500	\$1,000	\$0	\$0	-100%	N/A
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$7,064	\$0	\$0	N/A	N/A

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Workers Compensation Insurance (225)	\$1,390	\$267	\$0	\$0	-100%	N/A
Equipment (730)	\$0	\$10,142	\$13,387	\$0	N/A	-100%
Periodicals (650)	\$142	\$563	\$155	\$0	-100%	-100%
Group Accident Insurance (223)	\$421	\$510	\$4	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$11,239	\$601	\$226	\$0	-100%	-100%
Wireless Equipment (743)	\$0	\$1,200	\$1,328	\$0	N/A	-100%
Distance Learning Equipment (742)	\$0	\$4,950	\$5,878	\$0	N/A	-100%
Overtime Salaries (140)	\$2,459	\$0	\$2,070	\$0	-100%	-100%
Student Academic Achievement Total	\$771,774	\$860,820	\$894,613	\$843,344	2%	-6%
Student Instructional Support						
Noncertified Salaries (120)	\$37,687	\$40,996	\$29,150	\$40,497	2%	39%
Purchased Professional and Technnical Statistical Services (317)	\$2,172	\$3,822	\$5,533	\$6,481	31%	17%
Purchased Professional and Technnical Pupil Services (313)	\$415	\$260	\$192	\$240	-13%	25%
Operational Supplies (611)	\$3,639	\$3,408	\$230	\$233	-50%	1%
Meals Provided (235)	\$899	\$174	\$343	\$137	-38%	-60%
Purchased Property Services; Construction Services (450)	\$117	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$44,929	\$48,660	\$35,448	\$47,588	1%	34%
Overhead and Operational						
Purchased Property Services; Repairs and Maintenance Services (430)	\$45,458	\$35,436	\$34,043	\$32,378	-8%	-5%
Purchased Professional and Technnical Board of Education Services (318)	\$23,522	\$22,237	\$21,938	\$27,441	4%	25%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$10,927	\$10,788	\$10,396	\$12,391	3%	19%
Heating and Cooling for Buildings - Electricity (621)	\$9,925	\$10,155	\$9,804	\$9,504	-1%	-3%
Other Purchased Professional and Technical Services (319)	\$1,484	\$1,614	\$1,043	\$4,421	31%	324%
Heating and Cooling for Buildings - Gas (622)	\$3,039	\$1,700	\$3,372	\$3,941	7%	17%
Operational Supplies (611)	\$3,385	\$5,009	\$4,569	\$3,392	0%	-26%
Advertising (540)	\$491	\$2,567	\$519	\$3,314	61%	> 500%
Telephone (531)	\$1,699	\$1,778	\$1,326	\$2,182	6%	64%
Buildings (720)	\$1,942	\$0	\$105	\$2,147	3%	> 500%
Other Public or Private Utility Services (419)	\$1,807	\$2,044	\$1,390	\$1,704	-1%	23%
Bank Service Charges (871)	\$516	\$489	\$1,080	\$757	10%	-30%
Travel (580)	\$1,298	\$4,133	\$944	\$510	-21%	-46%
Purchased Professional and Technnical Statistical Services (317)	\$0	\$1,101	\$0	\$500	N/A	N/A
Dues and Fees (810)	\$66	\$564	\$333	\$200	32%	-40%
Food Purchases (614)	\$338	\$247	\$42	\$178	-15%	323%

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Equipment (730)	\$761	\$223	\$120	\$120	-37%	0%
Other General Supplies (615, 660 to 689)	\$759	\$560	\$700	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$0	\$263	\$0	\$0	N/A	N/A
Meals Provided (235)	\$16	\$51	\$152	\$0	-100%	-100%
Workers Compensation Insurance (225)	\$0	\$329	\$0	\$0	N/A	N/A
Official Bond Premiums (525)	\$0	\$3,000	\$0	\$0	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$52	\$20	\$0	\$0	-100%	N/A
Utility Services Water and Sewage (411)	\$11	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$287	\$144	\$202	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$0	\$500	\$0	\$0	N/A	N/A
Purchased Professional and Technical Data Processing Services (316)	\$969	\$2,595	\$2,700	\$0	-100%	-100%
Overhead and Operational Total	\$108,751	\$107,546	\$94,778	\$105,078	-1%	11%
Nonoperational						
Buildings (720)	\$159,563	\$203,885	\$160,238	\$177,220	3%	11%
Interest on Bonds or Notes (832)	\$0	\$0	\$1,095	\$1,045	N/A	-5%
Other Purchased Services (593)	\$2,607	\$1,631	\$1,191	\$740	-27%	-38%
Awards (875)	\$500	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$12,322	\$0	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$1,219	\$0	\$486	\$0	-100%	-100%
Nonoperational Total	\$176,210	\$205,516	\$163,011	\$179,005	0%	10%
Grand Total	\$1,101,664	\$1,222,542	\$1,187,850	\$1,175,016	2%	-1%