

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Charter School of the Dunes (9310)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Non - Certified Salaries	120	\$222,166	\$280,181	\$212,245	\$294,241	7.28%	38.63%
Certified Salaries	110	\$111,787	\$285,777	\$233,568	\$192,639	14.57%	-17.52%
Other Professional and Technical Services	319	\$37,367	\$34,185	\$43,463	\$41,363	2.57%	-4.83%
Public Employees Retirement Fund	214	\$16,662	\$21,268	\$28,228	\$37,363	22.37%	32.36%
Social Security Noncertified	211	\$16,618	\$20,486	\$15,144	\$21,466	6.61%	41.75%
Group Health Insurance	222	\$9,113	\$18,626	\$35,750	\$19,379	20.76%	-45.79%
Operational Supplies	611	\$25,818	\$7,902	\$13,492	\$17,494	-9.27%	29.66%
Workers Compensation Insurance	225	\$0	\$10,542	\$15,403	\$15,478	NA	0.49%
Social Security Certified	212	\$8,503	\$21,918	\$18,815	\$14,173	13.62%	-24.67%
Teacher Retirement Fund, After 7-1-95	216	\$9,311	\$9,941	\$14,206	\$11,523	5.47%	-18.88%
Telephone	531	\$3,415	\$5,197	\$6,955	\$4,510	7.20%	-35.16%
Dues and Fees	810	\$11,819	\$5,221	\$26,842	\$3,214	-27.79%	-88.03%
Postage and Postage Machine Rental	532	\$4,466	\$3,781	\$4,110	\$2,888	-10.33%	-29.73%
Group Accident Insurance	223	\$1,840	\$2,391	\$3,614	\$2,296	5.69%	-36.46%
Food Purchases	614	\$0	\$0	\$0	\$2,006	NA	NA
Printing and Binding	550	\$0	\$0	\$442	\$276	NA	-37.71%
Group Life Insurance	221	\$273	\$268	\$316	\$127	-17.46%	-59.86%
Travel	580	\$54	\$0	\$0	\$25	-17.10%	NA
Awards	875	\$501	\$0	\$149	\$0	-100.00%	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$3,508	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$20,000	\$0	NA	-100.00%
Unemployment Insurance	230	\$0	\$0	\$10,683	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$479,711</b>	<b>\$731,190</b>	<b>\$703,424</b>	<b>\$680,462</b>	<b>9.13%</b>	<b>-3.26%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$1,268,702	\$1,414,739	\$1,463,807	\$1,159,040	-2.23%	-20.82%
Non - Certified Salaries	120	\$529,108	\$528,575	\$513,217	\$392,585	-7.19%	-23.51%
Group Health Insurance	222	\$187,590	\$182,744	\$184,697	\$127,812	-9.15%	-30.80%
Pre-2008 Object Code - Temporary Salaries	130	\$84,992	\$94,971	\$89,775	\$105,900	5.65%	17.96%
Social Security Certified	212	\$93,000	\$102,923	\$106,488	\$88,175	-1.32%	-17.20%
Teacher Retirement Fund, After 7-1-95	216	\$104,451	\$91,225	\$105,438	\$87,407	-4.36%	-17.10%

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**Charter School of the Dunes (9310)**

<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>
Other Professional and Technical Services	319	\$18,231	\$10,026	\$86,058	\$48,050	27.42%	-44.17%
Professional Development	748	\$20,328	\$23,087	\$26,408	\$45,748	22.48%	73.23%
Public Employees Retirement Fund	214	\$40,869	\$45,492	\$54,865	\$43,245	1.42%	-21.18%
Equipment Purchase over the LEA's Cap. Threshold	735	\$57,009	\$62,548	\$13,783	\$36,983	-10.25%	168.33%
Social Security Noncertified	211	\$42,088	\$43,279	\$42,839	\$32,553	-6.22%	-24.01%
Operational Supplies	611	\$36,780	\$63,419	\$13,131	\$20,124	-13.99%	53.26%
Unemployment Insurance	230	\$27,048	\$0	\$58,315	\$17,815	-9.91%	-69.45%
Connectivity	744	\$60	\$4,793	\$12,417	\$15,537	301.20%	25.12%
Instruction Services	311	\$104,237	\$12,143	\$6,612	\$11,789	-42.01%	78.30%
Group Accident Insurance	223	\$12,251	\$13,179	\$16,307	\$9,734	-5.59%	-40.31%
Student Transportation Services	510	\$16,916	\$15,643	\$11,145	\$8,481	-15.85%	-23.90%
Travel	580	\$9,342	\$3,525	\$4,236	\$6,874	-7.38%	62.26%
Food Purchases	614	\$0	\$141	\$0	\$3,900	NA	NA
Dues and Fees	810	\$0	\$0	\$450	\$3,772	NA	738.01%
Other Supplies and Materials	615, 660 - 689	\$9,786	\$7,465	\$19,688	\$1,048	-42.79%	-94.68%
Group Life Insurance	221	\$1,098	\$1,976	\$2,861	\$341	-25.36%	-88.08%
Textbooks	630	\$75,046	\$1,405	\$106	\$146	-79.00%	38.18%
Periodicals	650	\$624	\$1,290	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$298	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$2,739,556</b>	<b>\$2,724,586</b>	<b>\$2,832,942</b>	<b>\$2,267,061</b>	<b>-4.62%</b>	<b>-19.98%</b>
<b>Overhead and Operational</b>							
Food Purchases	614	\$188,019	\$163,138	\$256,160	\$320,796	14.29%	25.23%
Other Professional and Technical Services	319	\$284,973	\$234,667	\$345,941	\$279,956	-0.44%	-19.07%
Student Transportation Services	510	\$123,360	\$252,464	\$215,350	\$210,760	14.33%	-2.13%
Non - Certified Salaries	120	\$234,013	\$278,283	\$211,320	\$195,499	-4.40%	-7.49%
Miscellaneous Objects	876 - 899	(\$120)	\$0	\$22	\$134,569	NA	611575.45%
Heating and Cooling for Buildings - Electricity	621	\$0	\$150,869	\$156,575	\$118,416	NA	-24.37%
Insurance	520	\$11,242	\$29,425	\$25,883	\$31,976	29.87%	23.54%
Operational Supplies	611	\$22,091	\$20,213	\$28,499	\$28,793	6.85%	1.03%
Water and Sewage	411	\$6,679	\$1,777	\$667	\$24,632	38.58%	3590.28%
Public Employees Retirement Fund	214	\$15,257	\$17,311	\$17,649	\$19,277	6.02%	9.23%
Social Security Noncertified	211	\$17,572	\$20,960	\$15,956	\$14,642	-4.46%	-8.24%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Charter School of the Dunes (9310)**

<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>
Data Processing Services	316	\$5,666	\$13,802	\$13,574	\$11,129	18.38%	-18.01%
Group Health Insurance	222	\$14,435	\$9,175	\$4,366	\$10,598	-7.43%	142.71%
Advertising	540	\$3,751	\$3,874	\$1,220	\$7,487	18.86%	513.67%
Repairs and Maintenance Services	430	\$8,334	\$5,578	\$13,802	\$7,267	-3.37%	-47.35%
Removal of Refuse and Garbage	412	\$5,525	\$8,580	\$5,316	\$4,969	-2.62%	-6.54%
Heating and Cooling for Buildings - Gas	622	\$5,886	\$6,652	\$8,241	\$4,185	-8.17%	-49.21%
Group Accident Insurance	223	\$1,801	\$1,233	\$854	\$719	-20.51%	-15.79%
Other Communication Services	533 - 539	\$726	\$1,119	\$696	\$696	-1.05%	0.00%
Cleaning Services	420	\$30	\$0	\$0	\$440	95.71%	NA
Group Life Insurance	221	\$700	\$259	\$212	\$275	-20.82%	29.69%
Judgments Against the School Corporation	820	\$0	\$0	\$0	\$200	NA	NA
Travel	580	\$18	\$0	\$0	\$197	81.99%	NA
Dues and Fees	810	\$0	\$0	\$0	\$170	NA	NA
Bank Service Charges	871	\$89,913	\$1,163	\$519	\$140	-80.12%	-72.93%
Social Security Certified	212	\$8,893	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$5,835	\$648	\$0	\$0	-100.00%	NA
Certified Salaries	110	\$118,240	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$0	\$4,035	\$0	NA	-100.00%

<b>Overhead and Operational Total</b>	<b>\$1,172,839</b>	<b>\$1,221,189</b>	<b>\$1,326,861</b>	<b>\$1,427,789</b>	<b>5.04%</b>	<b>7.61%</b>
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**Non Operational**

Redemption of Principal	831	\$0	\$297,000	\$432,087	\$507,000	NA	17.34%
Equipment Purchase over the LEA's Cap. Threshold	735	\$10,205	\$8,118	\$167,867	\$227,207	117.22%	35.35%
Interest	832	\$5,330	\$86,185	(\$27,462)	\$60,820	83.80%	321.47%
Rentals	440	\$257,690	\$151,705	\$126,744	\$27,576	-42.80%	-78.24%
Content	747	\$7,381	\$13,143	\$15,702	\$24,134	34.47%	53.70%
Non - Certified Salaries	120	\$0	\$0	\$0	\$11,100	NA	NA
Operational Supplies	611	\$2,916	\$8,717	\$15,575	\$10,334	37.21%	-33.65%
Certified Salaries	110	\$0	\$0	\$0	\$7,250	NA	NA
Equipment	730	\$3,143	\$3,180	\$1,132	\$5,722	16.16%	405.63%
Other Professional and Technical Services	319	\$550	\$3,105	\$13,523	\$5,203	75.38%	-61.52%
Student Transportation Services	510	\$0	\$0	\$9,508	\$4,392	NA	-53.80%
Other Supplies and Materials	615, 660 - 689	\$1,401	\$3,045	\$2,447	\$2,168	11.53%	-11.41%

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Public Employees Retirement Fund	214	\$0	\$0	\$0	\$1,122	NA	NA
Social Security Noncertified	211	\$0	\$0	\$0	\$766	NA	NA
Instruction Services	311	\$0	\$0	\$0	\$622	NA	NA
Social Security Certified	212	\$0	\$0	\$0	\$510	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$438	NA	NA
Computer Hardware	741	\$4,032	\$3,023	\$633	\$332	-46.43%	-47.55%
Dues and Fees	810	\$0	\$0	\$0	\$50	NA	NA
Buildings	720	\$9,237,456	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$11,000	\$0	\$0	\$0	-100.00%	NA
Food Purchases	614	\$0	\$0	\$1,023	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$9,541,103</b>	<b>\$577,222</b>	<b>\$758,779</b>	<b>\$896,746</b>	<b>-44.63%</b>	<b>18.18%</b>
<b>Grand Total</b>		<b>\$13,933,209</b>	<b>\$5,254,187</b>	<b>\$5,622,006</b>	<b>\$5,272,057</b>	<b>-21.57%</b>	<b>-6.22%</b>