

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Discovery Charter School (9870)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$746,285	\$910,084	\$923,639	\$978,220	7.0%	5.9%
Non - Certified Salaries	120	\$161,159	\$157,776	\$189,601	\$212,958	7.2%	12.3%
Group Health Insurance	222	\$74,321	\$91,557	\$93,518	\$116,475	11.9%	24.5%
Teacher Retirement Fund, After 7-1-95	216	\$65,963	\$76,856	\$70,604	\$72,694	2.5%	3.0%
Social Security Certified	212	\$57,409	\$66,776	\$67,347	\$70,337	5.2%	4.4%
Unemployment Insurance	230	\$13,432	\$13,657	\$17,234	\$20,226	10.8%	17.4%
Public Employees Retirement Fund	214	\$16,326	\$15,238	\$16,263	\$17,464	1.7%	7.4%
Connectivity	744	\$2,628	\$3,434	\$4,910	\$15,420	55.6%	214.1%
Workers Compensation Insurance	225	\$0	\$0	\$9,320	\$14,101	NA	51.3%
Social Security Noncertified	211	\$11,824	\$12,252	\$11,294	\$13,784	3.9%	22.0%
Other Professional and Technical Services	319	\$22,573	\$40,300	\$8,378	\$10,739	-16.9%	28.2%
Operational Supplies	611	\$23,279	\$36,144	\$7,614	\$10,464	-18.1%	37.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$3,920	\$6,297	\$9,877	NA	56.8%
Content	747	\$0	\$0	\$6,058	\$8,228	NA	35.8%
Textbooks	630	\$62,474	\$9,540	\$8,713	\$6,181	-43.9%	-29.1%
Instructional Programs Improvement Services	312	\$0	\$0	\$10,053	\$2,296	NA	-77.2%
Travel	580	\$2,912	\$858	\$175	\$1,216	-19.6%	594.6%
Equipment	730	\$0	\$0	\$3,829	\$475	NA	-87.6%
Instruction Services	311	\$26,767	\$28,587	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$16,600	\$30,237	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$3,260	\$1,005	\$0	\$0	-100.0%	NA
Library Books	640	\$1,281	\$2,533	\$397	\$0	-100.0%	-100.0%
Student Transportation Services	510	\$21,095	\$52,641	\$0	\$0	-100.0%	NA
Professional Development	748	\$1,022	\$4,052	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$1,187	\$7,393	\$0	\$0	-100.0%	NA
Periodicals	650	\$121	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$1,331,918	\$1,564,839	\$1,455,245	\$1,581,153	4.4%	8.7%
Student Instructional Support							
Non - Certified Salaries	120	\$87,739	\$91,267	\$115,913	\$105,867	4.8%	-8.7%
Certified Salaries	110	\$39,662	\$98,512	\$42,495	\$42,789	1.9%	0.7%
Other Professional and Technical Services	319	\$45,497	\$86,076	\$60,755	\$35,500	-6.0%	-41.6%
Group Health Insurance	222	\$7,159	\$20,659	\$11,203	\$24,302	35.7%	116.9%
Printing and Binding	550	\$1,665	\$389	\$18,039	\$16,221	76.7%	-10.1%
Public Employees Retirement Fund	214	\$1,780	\$8,120	\$10,744	\$11,279	58.7%	5.0%
Operational Supplies	611	\$9,278	\$12,999	\$5,818	\$9,137	-0.4%	57.0%
Social Security Noncertified	211	\$6,524	\$6,433	\$8,050	\$6,890	1.4%	-14.4%
Telephone	531	\$18,876	\$18,883	\$7,817	\$3,651	-33.7%	-53.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$699	\$8,712	\$3,105	\$3,209	46.4%	3.4%
Social Security Certified	212	\$3,115	\$6,893	\$3,147	\$3,077	-0.3%	-2.2%
Dues and Fees	810	\$0	\$3,553	\$2,583	\$2,765	NA	7.0%
Unemployment Insurance	230	\$0	\$0	\$1,516	\$2,137	NA	40.9%
Content	747	\$0	\$0	\$0	\$138	NA	NA
Postage and Postage Machine Rental	532	\$395	\$723	\$133	\$75	-33.9%	-43.4%
Instruction Services	311	\$0	\$0	\$734	\$0	NA	-100.0%
Group Life Insurance	221	\$196	\$211	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$138	\$1,121	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$222,723	\$364,551	\$292,052	\$267,037	4.6%	-8.6%
Overhead and Operational							
Other Professional and Technical Services	319	\$249,233	\$261,001	\$403,642	\$405,275	12.9%	0.4%
Certified Salaries	110	\$91,188	\$500	\$166,367	\$151,714	13.6%	-8.8%
Food Purchases	614	\$344	\$403	\$65,915	\$69,572	277.1%	5.5%
Heating and Cooling for Buildings - Electricity	621	\$26,259	\$35,354	\$39,731	\$45,713	14.9%	15.1%
Non - Certified Salaries	120	\$0	\$0	\$31,125	\$37,250	NA	19.7%
Insurance	520	\$13,221	\$19,484	\$17,775	\$22,714	14.5%	27.8%
Group Health Insurance	222	\$4,661	-\$92	\$34,378	\$20,465	44.8%	-40.5%
Operational Supplies	611	\$8,954	\$18,469	\$19,922	\$16,716	16.9%	-16.1%
Teacher Retirement Fund, After 7-1-95	216	\$1,641	\$2,870	\$12,170	\$11,379	62.3%	-6.5%
Social Security Certified	212	\$6,850	\$31	\$11,462	\$10,955	12.5%	-4.4%
Water and Sewage	411	\$0	\$4,548	\$9,134	\$7,897	NA	-13.5%
Cleaning Services	420	\$81,846	\$74,275	\$4,649	\$7,800	-44.4%	67.8%
Heating and Cooling for Buildings - Gas	622	\$0	\$5,497	\$7,342	\$7,685	NA	4.7%
Removal of Refuse and Garbage	412	\$4,892	\$4,061	\$4,617	\$5,058	0.8%	9.5%
Staff Services	314	\$0	\$0	\$2,660	\$4,742	NA	78.3%
Public Employees Retirement Fund	214	\$0	\$0	\$2,946	\$3,967	NA	34.7%
Social Security Noncertified	211	\$0	\$0	\$1,941	\$2,638	NA	35.9%
Bank Service Charges	871	\$687	\$326	\$1,000	\$2,288	35.1%	128.8%
Unemployment Insurance	230	\$0	\$0	\$1,352	\$1,775	NA	31.3%
Equipment	730	\$0	\$0	\$305	\$582	NA	90.8%
Repairs and Maintenance Services	430	\$25,343	\$23,378	\$886	\$465	-63.2%	-47.5%
Miscellaneous Objects	876 - 899	\$1,855	\$0	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$138	\$17	\$0	\$0	-100.0%	NA
Advertising	540	\$1,795	\$0	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$2,426	\$3,076	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$375	\$375	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$716	\$204	\$0	\$0	-100.0%	NA

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Discovery Charter School (9870)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Group Accident Insurance	223	\$70	\$70	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$522,495	\$453,847	\$839,322	\$836,650	12.5%	-0.3%
Non Operational							
Rentals	440	\$300,053	\$273,941	\$239,683	\$239,292	-5.5%	-0.2%
Other Purchased Property Services	490 - 499	\$0	\$0	\$8,400	\$14,744	NA	75.5%
Interest	832	\$15,255	\$14,676	\$6,403	\$8,661	-13.2%	35.3%
Equipment	730	\$114,456	\$22,228	\$8,720	\$6,448	-51.3%	-26.1%
Telecommunications Equipment	745	\$0	\$0	\$0	\$2,287	NA	NA
Redemption of Principal	831	\$193,021	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$38,257	\$16	\$0	\$0	-100.0%	NA
Content	747	\$7,181	\$7,822	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$2,999	\$3,015	\$0	\$0	-100.0%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$109,854	\$0	\$0	NA	NA
Non Operational Total		\$671,221	\$431,553	\$263,206	\$271,432	-20.3%	3.1%
Grand Total		\$2,748,357	\$2,814,791	\$2,849,824	\$2,956,273	1.8%	3.7%