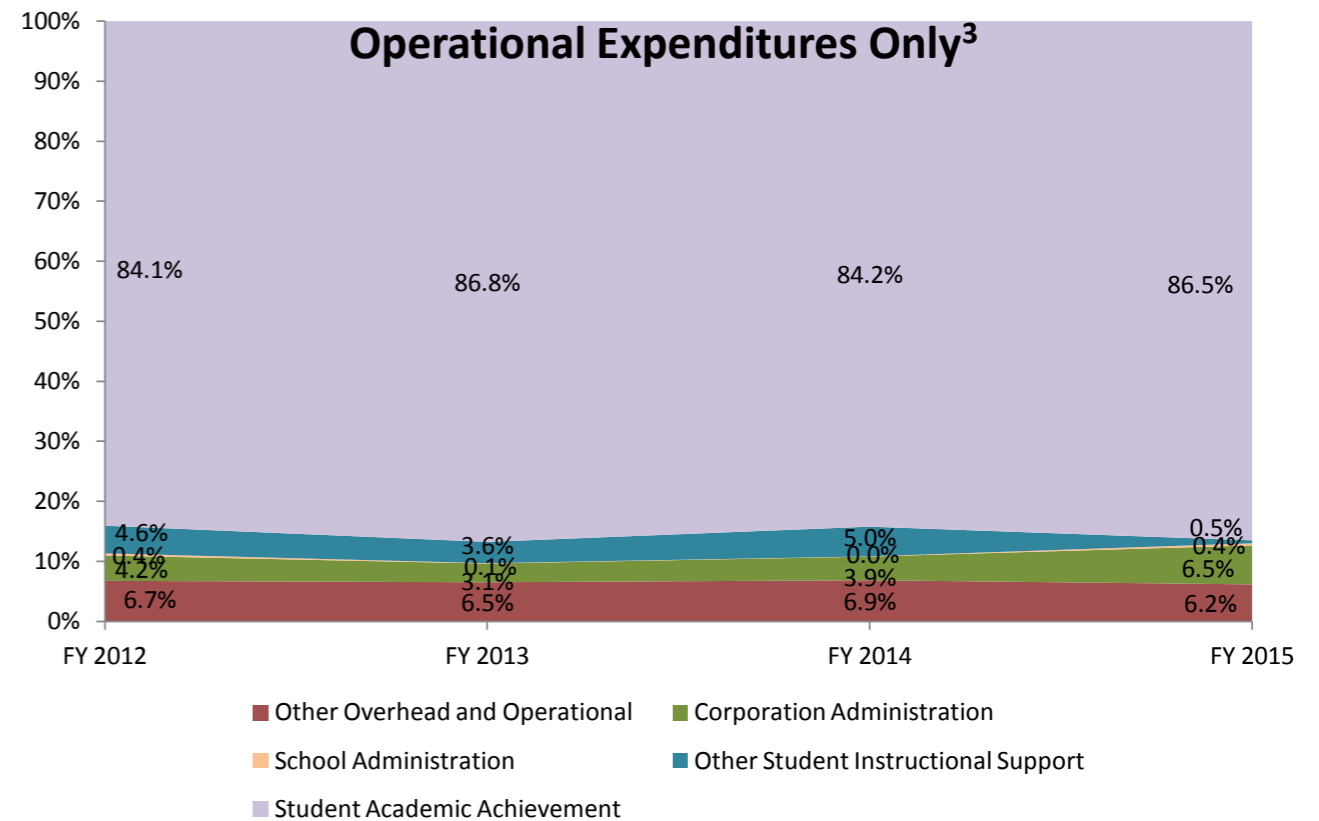
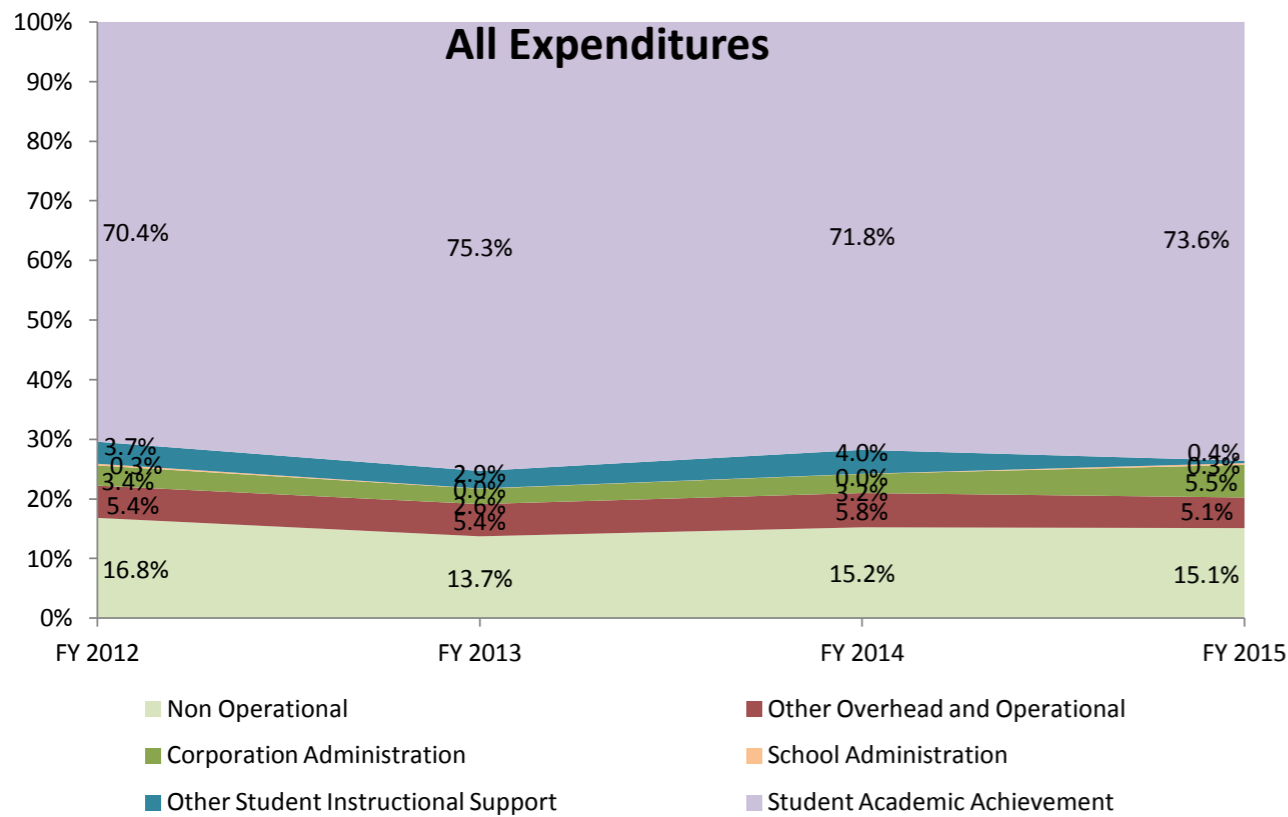


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Options Charter School - Carmel (9325)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$648,767	63.4%	\$741,844	67.7%	\$860,820	70.4%	\$894,613	75.3%	\$843,344	71.8%	\$930,522	73.6%
Student Instructional Support	\$49,579	4.8%	\$46,050	4.2%	\$48,660	4.0%	\$35,448	3.0%	\$47,588	4.0%	\$8,791	0.7%
<b>Total</b>	<b>\$698,346</b>	<b>68.2%</b>	<b>\$787,894</b>	<b>71.9%</b>	<b>\$909,480</b>	<b>74.4%</b>	<b>\$930,061</b>	<b>78.3%</b>	<b>\$890,932</b>	<b>75.8%</b>	<b>\$939,313</b>	<b>74.3%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$108,033	10.6%	\$125,502	11.5%	\$107,546	8.8%	\$94,778	8.0%	\$105,078	8.9%	\$134,180	10.6%
Non Operational	\$217,439	21.2%	\$182,464	16.7%	\$205,516	16.8%	\$163,011	13.7%	\$179,005	15.2%	\$190,888	15.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$325,472</b>	<b>31.8%</b>	<b>\$307,966</b>	<b>28.1%</b>	<b>\$313,062</b>	<b>25.6%</b>	<b>\$257,789</b>	<b>21.7%</b>	<b>\$284,083</b>	<b>24.2%</b>	<b>\$325,069</b>	<b>25.7%</b>

<b>Grand Total</b>	<b>\$1,023,818</b>	<b>\$1,095,860</b>	<b>\$1,222,542</b>	<b>\$1,187,850</b>	<b>\$1,175,016</b>	<b>\$1,264,382</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Options Charter School - Carmel (9325)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11300	Regular Programs	High School	\$0	\$0	\$0	\$32,472	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$4,118	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$487,806	\$740,715	\$824,606	\$893,878	83.2%	20.7%	8.4%
14300	Summer School Programs	High School	\$0	\$0	\$0	\$2,586	NA	NA	NA
17900	Pay. to Other Gov. Units in State	Other	\$0	\$0	\$14,620	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$2,235	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$40	\$0	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$600	\$0	\$0	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$19,023	\$0	\$0	\$1,587	-91.7%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$14,106	\$0	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$1,129	\$0	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$2,171	\$0	\$0	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$3,032	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$34,450	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$563,463</b>	<b>\$741,844</b>	<b>\$843,344</b>	<b>\$930,522</b>	<b>65.1%</b>	<b>25.4%</b>	<b>10.3%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$33,170	\$36,371	\$40,497	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$325	\$0	\$0	\$0	NA	NA	NA
21250	Students	Guidance Services - Records Maintenance	\$0	\$7,261	\$6,481	\$4,999	NA	-31.2%	-22.9%
21310	Students	Health Services - Service Area Direction	\$45	\$0	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$75	\$585	\$240	\$48	-36.0%	-91.8%	-80.0%
21340	Students	Health Services - Nurse Services	\$0	\$125	\$0	\$0	NA	NA	NA
21390	Students	Health Services - Other Health Services	\$0	\$150	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$6,892	\$1,203	\$137	\$716	-89.6%	-40.5%	422.4%
24900	School Administration	Other Support Services - School Admin.	\$1,593	\$354	\$233	\$3,029	90.1%	756.4%	1201.9%
<b>Student Instructional Support Total</b>			<b>\$42,100</b>	<b>\$46,050</b>	<b>\$47,588</b>	<b>\$8,791</b>	<b>-79.1%</b>	<b>-80.9%</b>	<b>-81.5%</b>
<b>Overhead and Operational</b>									
23150	General Administration	Board of Education - Legal Services	\$16,123	\$1,916	\$811	\$900	-94.4%	-53.0%	11.0%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$919	\$200	NA	NA	-78.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$122	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$3,335	\$7,167	\$3,267	\$31,940	857.7%	345.7%	877.7%
23220	General Administration	Executive Administration - Community Relations	\$25	\$1,387	\$2,395	\$8,793	35073.6%	534.0%	267.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$160	\$0	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$18,874	\$27,684	\$28,819	\$24,682	30.8%	-10.8%	-14.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$18,748	\$21,062	\$0	\$1,367	-92.7%	-93.5%	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$1,944	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$1,730	\$1,707	\$500	\$250	-85.5%	-85.4%	-50.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$242	\$399	\$757	\$1,088	349.1%	172.8%	43.7%
25600	Central Services	Public Information Services	\$545	\$0	\$0	\$0	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$650	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$3,300	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$15,444	\$43,972	\$55,099	\$52,102	237.4%	18.5%	-5.4%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$3,109	\$760	\$120	\$345	-88.9%	-54.6%	187.5%
26499	Category not Specified	Other - 2007 Account Code	\$4,360	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$18,838	\$9,324	\$3,615	\$0	NA	NA	NA
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$248	\$0	\$0	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$1,654	\$2,914	\$0	\$0	NA	NA	NA
27200	Student Transportation	Monitoring Services	\$0	\$197	\$0	\$0	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$46	\$2,647	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Options Charter School - Carmel (9325)**

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
27500 Student Transportation Insurance on Buses	\$1,071	\$1,403	\$8,776	\$12,512	1068.3%	791.8%	42.6%		
27900 Student Transportation Other Student Transportation Services	\$152	\$0	\$0	\$0	NA	NA	NA		
27910 Student Transportation Bus Driver Training	\$30	\$0	\$0	\$0	NA	NA	NA		
31400 Food Services Operations Food Purchases	\$216	\$0	\$0	\$0	NA	NA	NA		
<b>Overhead and Operational Total</b>		<b>\$108,001</b>	<b>\$125,502</b>	<b>\$105,078</b>	<b>\$134,180</b>	<b>24.2%</b>	<b>6.9%</b>	<b>27.7%</b>	
<b>Non Operational</b>									
33300 Category not Specified Civic Services	\$145	\$0	\$0	\$0	NA	NA	NA		
33990 Other Community Services Other	\$2,174	\$0	\$0	\$0	NA	NA	NA		
43000 Category not Specified Professional Services	\$500	\$981	\$740	\$400	-20.0%	-59.2%	-46.0%		
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$0	\$0	\$0	\$20,842	NA	NA	NA		
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$173,151	\$21,204	\$32,675	\$20,700	-88.0%	-2.4%	-36.6%		
46000 Category not Specified Purchase of Moveable Equipment	\$4,407	\$0	\$0	\$0	NA	NA	NA		
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$10,638	\$0	\$0	\$690	-93.5%	NA	NA		
51100 Principal on Debt Bonds	\$0	\$20,172	\$0	\$0	NA	NA	NA		
52200 Interest on Debt Temporary Loans	\$2,769	\$332	\$1,045	\$0	NA	NA	NA		
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$0	\$0	NA	NA	NA		
53100 Lease Rental Buildings-Principal	\$17,709	\$139,776	\$144,545	\$148,257	737.2%	6.1%	2.6%		
53200 Lease Rental Equipment-Principal	\$4,947	\$0	\$0	\$0	NA	NA	NA		
60700 Category not Specified Scholarships	\$1,000	\$0	\$0	\$0	NA	NA	NA		
<b>Non Operational Total</b>		<b>\$217,439</b>	<b>\$182,464</b>	<b>\$179,005</b>	<b>\$190,888</b>	<b>-12.2%</b>	<b>4.6%</b>	<b>6.6%</b>	
<b>Prorated by Fund</b>									
26491 NA PERF - Academic Achievement	\$10,473	\$0	\$0	\$0	NA	NA	NA		
26491 NA PERF - Instructional Support	\$927	\$0	\$0	\$0	NA	NA	NA		
26491 NA PERF - Overhead and Operational	\$3	\$0	\$0	\$0	NA	NA	NA		
26492 NA Social Security - Academic Achievement	\$30,557	\$0	\$0	\$0	NA	NA	NA		
26492 NA Social Security - Instructional Support	\$2,681	\$0	\$0	\$0	NA	NA	NA		
26492 NA Social Security - Overhead and Operational	\$11	\$0	\$0	\$0	NA	NA	NA		
26493 NA Workman's Compensation - Academic Achievement	\$288	\$0	\$0	\$0	NA	NA	NA		
26493 NA Workman's Compensation - Instructional Support	\$24	\$0	\$0	\$0	NA	NA	NA		
26493 NA Workman's Compensation - Overhead and Operational	\$0	\$0	\$0	\$0	NA	NA	NA		
26494 NA Group Insurance - Academic Achievement	\$42,314	\$0	\$0	\$0	NA	NA	NA		
26494 NA Group Insurance - Instructional Support	\$3,696	\$0	\$0	\$0	NA	NA	NA		
26494 NA Group Insurance - Overhead and Operational	\$17	\$0	\$0	\$0	NA	NA	NA		
26496 NA Unemployment Compensation - Academic Achievement	\$1,671	\$0	\$0	\$0	NA	NA	NA		
26496 NA Unemployment Compensation - Instructional Support	\$150	\$0	\$0	\$0	NA	NA	NA		
26496 NA Unemployment Compensation - Overhead and Operational	\$0	\$0	\$0	\$0	NA	NA	NA		
<b>Prorated by Fund Total</b>		<b>\$92,814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	