

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Franklin County Com Sch Corp (2475)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,258,853	\$8,188,237	\$7,900,457	\$8,043,995	-1%	2%
Group Health Insurance (222)	\$1,837,115	\$1,600,991	\$1,543,720	\$1,441,822	-6%	-7%
Noncertified Salaries (120)	\$706,019	\$730,804	\$801,093	\$820,784	4%	2%
Social Security-Certified Employee Retirement (212)	\$625,529	\$586,549	\$573,357	\$571,347	-2%	0%
Equipment (730)	\$190,009	\$353,922	\$379,084	\$551,591	31%	46%
Teacher Retirement Fund, After 7-1-95 (216)	\$397,371	\$509,628	\$459,340	\$524,327	7%	14%
Transfer Tuition to Other School Corporations Within the State (561)	\$662,402	\$1,003,264	\$725,708	\$416,393	-11%	-43%
Public Employees Retirement Fund - optional contributions (217)	\$281,918	\$381,885	\$346,826	\$395,825	9%	14%
Operational Supplies (611)	\$61,481	\$76,933	\$274,676	\$224,658	38%	-18%
Pre-2008 object code - temporary salaries (header) (130)	\$248,561	\$210,582	\$198,076	\$187,157	-7%	-6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$131,842	\$119,804	\$81,297	\$125,169	-1%	54%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$141,986	\$136,802	\$117,574	\$93,883	-10%	-20%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$45,801	\$370	\$66,174	\$86,830	17%	31%
Other General Supplies (615, 660 to 689)	\$119,688	\$139,133	\$15,150	\$81,491	-9%	438%
Social Security-Noncertified Employee Retirement (211)	\$56,333	\$65,963	\$70,419	\$68,229	5%	-3%
Other Purchased Professional and Technical Services (319)	\$12,991	\$5,583	\$4,070	\$64,565	49%	> 500%
Connectivity (744)	\$23,235	\$27,439	\$27,247	\$61,035	27%	124%
Computer Hardware (741)	\$0	\$0	\$0	\$39,861	N/A	N/A
Group Life Insurance (221)	\$27,715	\$26,894	\$29,464	\$32,421	4%	10%
Purchased Property Services; Repairs and Maintenance Services (430)	\$64,798	\$141,491	\$135,635	\$25,989	-20%	-81%
Travel (580)	\$21,774	\$17,626	\$18,188	\$23,826	2%	31%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,849	\$0	\$565	\$22,739	40%	> 500%
Wireless Equipment (743)	\$0	\$0	\$0	\$12,964	N/A	N/A
Library Books (640)	\$6,215	\$6,850	\$6,702	\$12,750	20%	90%
Stipends (131)	\$0	\$1,192	\$25,065	\$11,587	N/A	-54%
Dues and Fees (810)	\$10,574	\$11,773	\$22,301	\$10,538	0%	-53%
Public Employees Retirement Fund (214)	\$5,379	\$7,792	\$7,887	\$9,071	14%	15%
Unemployment compensation (230)	\$30,341	\$8,365	\$13,472	\$1,490	-53%	-89%
Teacher Retirement Fund - Optional Contributions (218)	\$1,221	\$1,170	\$1,133	\$984	-5%	-13%
Purchased Professional and Technical Staff Services (314)	\$57,761	\$100,076	\$122,737	\$566	-69%	-100%
Purchased Professional and Technical Pupil Services (313)	\$4,835	\$2,427	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$0	\$0	\$24,930	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$108,875	\$87,625	\$67,475	\$0	-100%	-100%
Purchased Professional and Technical Instruction Services (311)	\$1,792	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$13,646	\$0	\$0	\$0	-100%	N/A

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Textbooks (630)	\$853	\$0	\$0	\$0	-100%	N/A
Other Communication Services (533 to 539)	\$0	\$0	\$70,000	\$0	N/A	-100%
Student Academic Achievement Total	\$14,162,761	\$14,551,170	\$14,129,822	\$13,963,887	0%	-1%
Student Instructional Support						
Certified Salaries (110)	\$782,684	\$730,250	\$808,014	\$774,377	0%	-4%
Noncertified Salaries (120)	\$382,700	\$369,420	\$410,207	\$391,776	1%	-4%
Group Health Insurance (222)	\$269,157	\$291,847	\$260,607	\$284,082	1%	9%
Public Employees Retirement Fund - optional contributions (217)	\$44,613	\$62,259	\$37,654	\$72,936	13%	94%
Social Security-Certified Employee Retirement (212)	\$57,228	\$55,105	\$57,880	\$57,026	0%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$29,015	\$39,333	\$34,401	\$50,423	15%	47%
Social Security-Noncertified Employee Retirement (211)	\$27,238	\$25,405	\$26,812	\$27,543	0%	3%
Public Employees Retirement Fund (214)	\$13,857	\$18,570	\$18,916	\$25,094	16%	33%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$11,682	\$11,413	\$9,918	\$14,430	5%	45%
Operational Supplies (611)	\$17,954	\$13,372	\$18,066	\$13,546	-7%	-25%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$13,079	\$11,532	\$11,776	\$13,213	0%	12%
Travel (580)	\$8,585	\$10,150	\$13,377	\$10,022	4%	-25%
Pre-2008 object code - temporary salaries (header) (130)	\$3,745	\$8,415	\$5,355	\$7,140	18%	33%
Group Life Insurance (221)	\$3,808	\$3,524	\$3,911	\$4,398	4%	12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$21,498	\$150	\$150	\$2,427	-42%	> 500%
Purchased Professional and Technical Staff Services (314)	\$17,272	\$249	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$780	\$0	\$0	\$0	-100%	N/A
Teacher Retirement Fund - Optional Contributions (218)	\$200	\$207	\$10	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$0	\$0	\$1,759	\$0	N/A	-100%
Student Instructional Support Total	\$1,705,095	\$1,651,201	\$1,718,812	\$1,748,433	1%	2%
Overhead and Operational						
Purchased Services; Student Transportation Services (510)	\$2,027,365	\$2,381,321	\$2,437,912	\$2,436,969	5%	0%
Noncertified Salaries (120)	\$1,442,661	\$1,459,435	\$1,449,525	\$1,574,179	2%	9%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$227,601	\$246,223	\$303,947	\$865,581	40%	185%
Operational Supplies (611)	\$778,405	\$782,604	\$722,029	\$697,012	-3%	-3%
Heating and Cooling for Buildings - Electricity (621)	\$419,822	\$420,830	\$379,036	\$437,625	1%	15%
Group Health Insurance (222)	\$279,108	\$295,215	\$254,826	\$257,871	-2%	1%
Vehicles (731)	\$186,578	\$113,644	\$178,820	\$174,544	-2%	-2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$87,941	\$1,206,411	\$82,360	\$130,570	10%	59%
Social Security-Noncertified Employee Retirement (211)	\$113,292	\$112,683	\$112,464	\$120,677	2%	7%

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Certified Salaries (110)	\$98,000	\$99,470	\$105,000	\$109,000	3%	4%
Public Employees Retirement Fund (214)	\$62,390	\$91,761	\$86,462	\$101,683	13%	18%
Gasoline and Lubricants (613)	\$76,774	\$95,983	\$93,711	\$90,737	4%	-3%
Pre-2008 object code - temporary salaries (header) (130)	\$90,565	\$103,183	\$73,250	\$53,083	-13%	-28%
Telephone (531)	\$44,456	\$90,384	\$78,179	\$38,763	-3%	-50%
Equipment (730)	\$40,527	\$85,276	\$18,603	\$20,148	-16%	8%
Travel (580)	\$20,833	\$20,428	\$16,232	\$19,004	-2%	17%
Utility Services Removal of Refuse and Garbage (412)	\$19,704	\$20,605	\$18,553	\$18,712	-1%	1%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Other General Supplies (615, 660 to 689)	\$1,681	\$21,337	\$14,585	\$13,055	67%	-10%
Purchased Professional and Technical Board of Education Services (318)	\$2,527	\$2,754	\$2,352	\$9,572	40%	307%
Social Security-Certified Employee Retirement (212)	\$8,638	\$7,609	\$8,032	\$8,338	-1%	4%
Overtime Salaries (140)	\$11,469	\$12,265	\$7,907	\$8,310	-8%	5%
Tires and Repairs (612)	\$6,114	\$7,257	\$6,141	\$7,597	6%	24%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$7,228	\$6,422	\$6,715	\$6,959	-1%	4%
Utility Services Water and Sewage (411)	\$0	\$0	\$2,000	\$6,178	N/A	209%
Dues and Fees (810)	\$8,918	\$8,675	\$9,624	\$5,595	-11%	-42%
Purchased Property Services; Rentals (440)	\$3,600	\$3,600	\$3,600	\$5,400	11%	50%
Heating and Cooling for Buildings - Gas (622)	\$1,787	\$4,672	\$5,234	\$4,988	29%	-5%
Advertising (540)	\$4,506	\$7,108	\$3,169	\$4,787	2%	51%
Other Purchased Professional and Technical Services (319)	\$4,332	\$4,727	\$5,069	\$4,367	0%	-14%
Other Communication Services (533 to 539)	\$1,328	\$12,341	\$11,678	\$4,255	34%	-64%
Group Life Insurance (221)	\$3,509	\$2,931	\$3,221	\$3,493	0%	8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,827	\$2,984	\$3,150	\$3,270	4%	4%
Public Employees Retirement Fund - optional contributions (217)	\$16,227	\$2,482	\$2,625	\$2,717	-36%	3%
Light and Power - Other than Heating and Cooling (625)	\$13,360	\$27	\$47,516	\$625	-53%	-99%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$1,251	\$356	N/A	-72%
Official Bond Premiums (525)	\$0	\$0	\$210	\$210	N/A	0%
Purchased Property Services; Construction Services (450)	\$0	\$16,589	\$0	\$0	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$68,426	\$6,445	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$13,580	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$6,141,652	\$7,831,662	\$6,575,434	\$7,260,231	4%	10%
Nonoperational						
Redemption of Principal (831)	\$1,700,500	\$1,267,750	\$2,231,000	\$1,945,750	3%	-13%
Purchased Property Services; Repairs and Maintenance Services (430)	\$483,871	\$422,549	\$1,563,818	\$1,121,572	23%	-28%

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Interest on Bonds or Notes (832)	\$278,530	\$305,186	\$315,200	\$293,035	1%	-7%
Equipment (730)	\$93,828	\$110,979	\$144,161	\$148,135	12%	3%
Certified Salaries (110)	\$228,341	\$227,865	\$214,749	\$117,083	-15%	-45%
Noncertified Salaries (120)	\$7,868	\$8,210	\$11,555	\$115,246	96%	> 500%
Other Purchased Professional and Technical Services (319)	\$5,972	\$17,197	\$29,738	\$45,015	66%	51%
Social Security-Certified Employee Retirement (212)	\$17,394	\$16,908	\$16,092	\$8,911	-15%	-45%
Teacher Retirement Fund, After 7-1-95 (216)	\$540	\$0	\$6,147	\$8,354	98%	36%
Social Security-Noncertified Employee Retirement (211)	\$244	\$203	\$1,016	\$8,266	141%	> 500%
Purchased Property Services; Construction Services (450)	\$0	\$1,491,642	\$429,859	\$3,318	N/A	-99%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$1,363	\$1,051	N/A	-23%
Bank Service Charges (871)	\$0	\$0	\$250	\$1,000	N/A	300%
Travel (580)	\$0	\$0	\$30	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$46,296	\$0	N/A	-100%
Operational Supplies (611)	\$0	\$0	\$10,668	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$6,917	\$0	N/A	-100%
Nonoperational Total	\$2,817,087	\$3,868,489	\$5,028,859	\$3,816,736	8%	-24%
Grand Total	\$24,826,596	\$27,902,522	\$27,452,927	\$26,789,287	2%	-2%