

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Franklin County Com Sch Corp (2475)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$8,188,237	\$7,900,457	\$8,043,995	\$8,199,506	0.0%	1.9%
Group Health Insurance	222	\$1,600,991	\$1,543,720	\$1,441,822	\$1,589,584	-0.2%	10.2%
Non - Certified Salaries	120	\$730,804	\$801,093	\$820,784	\$786,067	1.8%	-4.2%
Social Security Certified	212	\$586,549	\$573,357	\$571,347	\$594,284	0.3%	4.0%
Teacher Retirement Fund, After 7-1-95	216	\$509,628	\$459,340	\$524,327	\$564,360	2.6%	7.6%
Public Employees Retirement Fund - Optional Contributions	217	\$381,885	\$346,826	\$395,825	\$496,046	6.8%	25.3%
Pre-2008 Object Code - Temporary Salaries	130	\$210,582	\$198,076	\$187,157	\$284,004	7.8%	51.7%
Transfer Tuition to Other School Corps Within State	561	\$1,003,264	\$725,708	\$416,393	\$268,544	-28.1%	-35.5%
Operational Supplies	611	\$76,933	\$274,676	\$224,658	\$170,022	21.9%	-24.3%
Other Supplies and Materials	615, 660 - 689	\$139,133	\$15,150	\$81,491	\$159,511	3.5%	95.7%
Equipment	730	\$353,922	\$379,084	\$551,591	\$137,367	-21.1%	-75.1%
Repairs and Maintenance Services	430	\$141,491	\$135,635	\$25,989	\$93,385	-9.9%	259.3%
Other Group Insurance Authorized by Statute	224	\$119,804	\$81,297	\$125,169	\$83,510	-8.6%	-33.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$136,802	\$117,574	\$93,883	\$81,870	-12.0%	-12.8%
Connectivity	744	\$27,439	\$27,247	\$61,035	\$79,061	30.3%	29.5%
Social Security Noncertified	211	\$65,963	\$70,419	\$68,229	\$72,547	2.4%	6.3%
Content	747	\$370	\$66,174	\$86,830	\$66,902	266.7%	-23.0%
Other Professional and Technical Services	319	\$5,583	\$4,070	\$64,565	\$50,706	73.6%	-21.5%
Computer Hardware	741	\$0	\$0	\$39,861	\$39,144	NA	-1.8%
Staff Services	314	\$100,076	\$122,737	\$566	\$32,140	-24.7%	5578.8%
Group Life Insurance	221	\$26,894	\$29,464	\$32,421	\$31,156	3.7%	-3.9%
Other Employee Benefits	241 - 290	\$0	\$24,930	\$0	\$30,958	NA	NA
Travel	580	\$17,626	\$18,188	\$23,826	\$24,358	8.4%	2.2%
Library Books	640	\$6,850	\$6,702	\$12,750	\$15,955	23.5%	25.1%
Public Employees Retirement Fund	214	\$7,792	\$7,887	\$9,071	\$11,140	9.3%	22.8%
Dues and Fees	810	\$11,773	\$22,301	\$10,538	\$10,340	-3.2%	-1.9%
Stipends	131	\$1,192	\$25,065	\$11,587	\$4,185	36.9%	-63.9%
Instructional Programs Improvement Services	312	\$0	\$565	\$22,739	\$2,242	NA	-90.1%
Teacher Retirement Fund - Optional Contributions	218	\$1,170	\$1,133	\$984	\$912	-6.0%	-7.3%
Unemployment Insurance	230	\$8,365	\$13,472	\$1,490	\$463	-51.5%	-68.9%
Severance/Early Retirement Pay	213	\$87,625	\$67,475	\$0	\$0	-100.0%	NA
Pupil Services	313	\$2,427	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$0	\$12,964	\$0	NA	-100.0%
Other Communication Services	533 - 539	\$0	\$70,000	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$14,551,170</b>	<b>\$14,129,822</b>	<b>\$13,963,887</b>	<b>\$13,980,268</b>	<b>-1.0%</b>	<b>0.1%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$730,250	\$808,014	\$774,377	\$728,464	-0.1%	-5.9%

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**Franklin County Com Sch Corp (2475)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$369,420	\$410,207	\$391,776	\$381,087	0.8%	-2.7%
Group Health Insurance	222	\$291,847	\$260,607	\$284,082	\$294,357	0.2%	3.6%
Public Employees Retirement Fund - Optional Contributions	217	\$62,259	\$37,654	\$72,936	\$76,667	5.3%	5.1%
Teacher Retirement Fund, After 7-1-95	216	\$39,333	\$34,401	\$50,423	\$61,600	11.9%	22.2%
Social Security Certified	212	\$55,105	\$57,880	\$57,026	\$53,056	-0.9%	-7.0%
Social Security Noncertified	211	\$25,405	\$26,812	\$27,543	\$28,020	2.5%	1.7%
Public Employees Retirement Fund	214	\$18,570	\$18,916	\$25,094	\$24,405	7.1%	-2.7%
Operational Supplies	611	\$13,372	\$18,066	\$13,546	\$16,203	4.9%	19.6%
Other Group Insurance Authorized by Statute	224	\$11,413	\$9,918	\$14,430	\$9,732	-3.9%	-32.6%
Travel	580	\$10,150	\$13,377	\$10,022	\$8,973	-3.0%	-10.5%
Pre-2008 Object Code - Temporary Salaries	130	\$8,415	\$5,355	\$7,140	\$6,860	-5.0%	-3.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,532	\$11,776	\$13,213	\$4,466	-21.1%	-66.2%
Group Life Insurance	221	\$3,524	\$3,911	\$4,398	\$4,261	4.9%	-3.1%
Other Employee Benefits	241 - 290	\$0	\$1,759	\$0	\$3,445	NA	NA
Repairs and Maintenance Services	430	\$150	\$150	\$2,427	\$292	18.2%	-87.9%
Staff Services	314	\$249	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund - Optional Contributions	218	\$207	\$10	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$1,651,201</b>	<b>\$1,718,812</b>	<b>\$1,748,433</b>	<b>\$1,701,889</b>	<b>0.8%</b>	<b>-2.7%</b>
<b>Overhead and Operational</b>							
Student Transportation Services	510	\$2,381,321	\$2,437,912	\$2,436,969	\$2,455,679	0.8%	0.8%
Non - Certified Salaries	120	\$1,459,435	\$1,449,525	\$1,574,179	\$1,555,860	1.6%	-1.2%
Operational Supplies	611	\$782,604	\$722,029	\$697,012	\$657,253	-4.3%	-5.7%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$651,899	NA	NA
Heating and Cooling for Buildings - Electricity	621	\$420,830	\$379,036	\$437,625	\$398,932	-1.3%	-8.8%
Group Health Insurance	222	\$295,215	\$254,826	\$257,871	\$291,513	-0.3%	13.0%
Insurance	520	\$246,223	\$303,947	\$865,581	\$194,688	-5.7%	-77.5%
Repairs and Maintenance Services	430	\$1,206,411	\$82,360	\$130,570	\$136,414	-42.0%	4.5%
Social Security Noncertified	211	\$112,683	\$112,464	\$120,677	\$120,363	1.7%	-0.3%
Certified Salaries	110	\$99,470	\$105,000	\$109,000	\$111,725	2.9%	2.5%
Public Employees Retirement Fund	214	\$91,761	\$86,462	\$101,683	\$108,869	4.4%	7.1%
Gasoline and Lubricants	613	\$95,983	\$93,711	\$90,737	\$86,850	-2.5%	-4.3%
Equipment	730	\$85,276	\$18,603	\$20,148	\$70,459	-4.7%	249.7%
Pre-2008 Object Code - Temporary Salaries	130	\$103,183	\$73,250	\$53,083	\$61,357	-12.2%	15.6%
Telephone	531	\$90,384	\$78,179	\$38,763	\$50,526	-13.5%	30.3%
Vehicles	731	\$113,644	\$178,820	\$174,544	\$49,118	-18.9%	-71.9%
Light and Power - Other Than Heating and Cooling	625	\$27	\$47,516	\$625	\$34,124	497.0%	5362.6%
Travel	580	\$20,428	\$16,232	\$19,004	\$26,284	6.5%	38.3%
Board of Education Services	318	\$2,754	\$2,352	\$9,572	\$22,001	68.1%	129.8%

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**Franklin County Com Sch Corp (2475)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Removal of Refuse and Garbage	412	\$20,605	\$18,553	\$18,712	\$18,120	-3.2%	-3.2%
Other Supplies and Materials	615, 660 - 689	\$21,337	\$14,585	\$13,055	\$16,583	-6.1%	27.0%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Other Communication Services	533 - 539	\$12,341	\$11,678	\$4,255	\$13,537	2.3%	218.1%
Dues and Fees	810	\$8,675	\$9,624	\$5,595	\$13,285	11.2%	137.5%
Water and Sewage	411	\$0	\$2,000	\$6,178	\$12,767	NA	106.6%
Public Employees Retirement Fund - Optional Contributions	217	\$2,482	\$2,625	\$2,717	\$9,642	40.4%	254.9%
Heating and Cooling for Buildings - Gas	622	\$4,672	\$5,234	\$4,988	\$9,460	19.3%	89.6%
Social Security Certified	212	\$7,609	\$8,032	\$8,338	\$8,547	2.9%	2.5%
Overtime Salaries	140	\$12,265	\$7,907	\$8,310	\$8,393	-9.0%	1.0%
Rentals	440	\$3,600	\$3,600	\$5,400	\$6,650	16.6%	23.1%
Other Group Insurance Authorized by Statute	224	\$6,422	\$6,715	\$6,959	\$6,424	0.0%	-7.7%
Advertising	540	\$7,108	\$3,169	\$4,787	\$4,355	-11.5%	-9.0%
Other Professional and Technical Services	319	\$4,727	\$5,069	\$4,367	\$4,267	-2.5%	-2.3%
Group Life Insurance	221	\$2,931	\$3,221	\$3,493	\$4,074	8.6%	16.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,984	\$3,150	\$3,270	\$3,352	2.9%	2.5%
Tires and Repairs	612	\$7,257	\$6,141	\$7,597	\$2,995	-19.8%	-60.6%
Entertainment	240	\$0	\$1,251	\$356	\$360	NA	1.0%
Miscellaneous Objects	876 - 899	\$68,426	\$6,445	\$0	\$300	-74.3%	NA
Official Bond Premiums	525	\$0	\$210	\$210	\$210	NA	0.0%
Construction Services	450	\$16,589	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$7,831,662</b>	<b>\$6,575,434</b>	<b>\$7,260,231</b>	<b>\$7,241,234</b>	<b>-1.9%</b>	<b>-0.3%</b>
<b>Non Operational</b>							
Repairs and Maintenance Services	430	\$422,549	\$1,563,818	\$1,121,572	\$2,120,508	49.7%	89.1%
Redemption of Principal	831	\$1,267,750	\$2,231,000	\$1,945,750	\$968,500	-6.5%	-50.2%
Interest	832	\$305,186	\$315,200	\$293,035	\$295,899	-0.8%	1.0%
Equipment	730	\$110,979	\$144,161	\$148,135	\$168,472	11.0%	13.7%
Non - Certified Salaries	120	\$8,210	\$11,555	\$115,246	\$152,369	107.6%	32.2%
Certified Salaries	110	\$227,865	\$214,749	\$117,083	\$151,157	-9.8%	29.1%
Other Professional and Technical Services	319	\$17,197	\$29,738	\$45,015	\$35,861	20.2%	-20.3%
Social Security Certified	212	\$16,908	\$16,092	\$8,911	\$11,564	-9.1%	29.8%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$6,147	\$8,354	\$10,994	NA	31.6%
Social Security Noncertified	211	\$203	\$1,016	\$8,266	\$10,015	165.1%	21.2%
Miscellaneous Objects	876 - 899	\$0	\$46,296	\$0	\$8,119	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$1,363	\$1,051	\$1,426	NA	35.7%
Bank Service Charges	871	\$0	\$250	\$1,000	\$250	NA	-75.0%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$105	NA	NA
Construction Services	450	\$1,491,642	\$429,859	\$3,318	\$0	-100.0%	-100.0%

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Franklin County Com Sch Corp (2475)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$0	\$10,668	\$0	\$0	NA	NA
Travel	580	\$0	\$30	\$0	\$0	NA	NA
Staff Services	314	\$0	\$6,917	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$3,868,489</b>	<b>\$5,028,859</b>	<b>\$3,816,736</b>	<b>\$3,935,239</b>	<b>0.4%</b>	<b>3.1%</b>
<b>Grand Total</b>		<b>\$27,902,522</b>	<b>\$27,452,927</b>	<b>\$26,789,287</b>	<b>\$26,858,631</b>	<b>-0.9%</b>	<b>0.3%</b>