

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fayette County School Corp (2395)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,939,462	\$1,895,888	\$1,643,817	\$1,598,056	-4.73%	-2.78%
Non - Certified Salaries	120	\$677,653	\$647,527	\$676,911	\$764,292	3.05%	12.91%
Group Health Insurance	222	\$610,236	\$586,717	\$544,096	\$571,051	-1.65%	4.95%
Other Professional and Technical Services	319	\$15,202	\$61,374	\$240,187	\$178,826	85.20%	-25.55%
Social Security Certified	212	\$142,564	\$143,134	\$125,290	\$121,015	-4.01%	-3.41%
Teacher Retirement Fund, After 7-1-95	216	\$134,193	\$113,795	\$113,026	\$110,125	-4.82%	-2.57%
Public Employees Retirement Fund	214	\$107,529	\$91,422	\$97,022	\$106,353	-0.27%	9.62%
Pupil Services	313	\$126,644	\$121,119	\$101,827	\$98,952	-5.98%	-2.82%
Other Employee Benefits	241 - 290	\$72,219	\$74,197	\$63,190	\$69,960	-0.79%	10.71%
Social Security Noncertified	211	\$53,511	\$49,448	\$52,968	\$57,902	1.99%	9.32%
Licensed Employees	135	\$53,491	\$42,502	\$48,548	\$43,564	-5.00%	-10.27%
Instructional Programs Improvement Services	312	\$23,259	\$75,953	\$98,924	\$41,747	15.75%	-57.80%
Operational Supplies	611	\$25,807	\$30,931	\$26,906	\$33,278	6.56%	23.68%
Travel	580	\$16,257	\$15,547	\$29,051	\$25,527	11.94%	-12.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$70,342	\$45,247	\$26,705	\$24,096	-23.50%	-9.77%
Workers Compensation Insurance	225	\$388	\$4,715	\$10,414	\$14,669	148.02%	40.85%
Other Group Insurance Authorized by Statute	224	\$12,417	\$11,056	\$12,564	\$13,902	2.86%	10.65%
Severance/Early Retirement Pay	213	\$54,860	\$41,922	\$10,940	\$12,320	-31.16%	12.62%
Terminal Leave	125	\$0	\$0	\$2,000	\$10,475	NA	423.75%
Equipment	730	\$3,842	\$30,372	\$10,239	\$6,096	12.23%	-40.46%
Group Life Insurance	221	\$6,303	\$5,857	\$5,690	\$5,643	-2.73%	-0.82%
Other Purchased Services	593	\$6,005	\$4,664	\$5,711	\$5,040	-4.29%	-11.75%
Telephone	531	\$4,384	\$3,961	\$3,827	\$3,080	-8.45%	-19.53%
Repairs and Maintenance Services	430	\$7,699	\$6,162	\$3,506	\$2,558	-24.08%	-27.06%
Awards	875	\$0	\$0	\$0	\$565	NA	NA
Advertising	540	\$57	\$167	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$736	\$687	\$156	\$0	-100.00%	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$135	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$742	\$0	\$121	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$4,165,936	\$4,104,363	\$3,953,635	\$3,919,091	-1.52%	-0.87%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement							
Certified Salaries	110	\$13,221,507	\$12,328,204	\$11,917,897	\$11,941,720	-2.51%	0.20%
Group Health Insurance	222	\$2,128,153	\$2,077,141	\$2,136,105	\$2,310,620	2.08%	8.17%
Non - Certified Salaries	120	\$2,135,655	\$1,995,991	\$1,991,473	\$2,057,385	-0.93%	3.31%
Transfer Tuition to Other School Corps Within State	561	\$995,418	\$1,016,704	\$1,200,868	\$1,006,952	0.29%	-16.15%
Social Security Certified	212	\$983,505	\$910,612	\$881,454	\$878,217	-2.79%	-0.37%
Teacher Retirement Fund, After 7-1-95	216	\$810,330	\$762,863	\$797,207	\$841,742	0.96%	5.59%
Textbooks	630	\$255,879	\$523,150	\$567,891	\$554,812	21.35%	-2.30%
Operational Supplies	611	\$622,099	\$549,607	\$549,166	\$525,258	-4.14%	-4.35%
Other Employee Benefits	241 - 290	\$359,613	\$314,838	\$315,468	\$329,153	-2.19%	4.34%
Severance/Early Retirement Pay	213	\$475,390	\$426,885	\$291,280	\$289,664	-11.65%	-0.55%
Public Employees Retirement Fund	214	\$310,923	\$252,009	\$259,418	\$268,226	-3.63%	3.40%
Equipment	730	\$128,583	\$61,060	\$87,036	\$263,040	19.59%	202.22%
Licensed Employees	135	\$252,369	\$195,417	\$249,813	\$235,085	-1.76%	-5.90%
Content	747	\$208,347	\$179,002	\$204,772	\$176,025	-4.13%	-14.04%
Social Security Noncertified	211	\$178,505	\$163,034	\$166,422	\$171,203	-1.04%	2.87%
Teacher Retirement Fund, Prior to 7-1-95	215	\$412,982	\$193,216	\$163,518	\$139,735	-23.73%	-14.54%
Other Technology Hardware	746	\$75,793	\$26,252	\$64,248	\$114,480	10.86%	78.18%
Connectivity	744	\$39,354	\$101,140	\$120,595	\$99,511	26.10%	-17.48%
Terminal Leave	125	\$0	\$0	\$38,465	\$87,065	NA	126.35%
Travel	580	\$65,299	\$74,360	\$87,070	\$75,794	3.80%	-12.95%
Other Group Insurance Authorized by Statute	224	\$78,550	\$58,877	\$69,415	\$74,284	-1.39%	7.01%
Workers Compensation Insurance	225	\$0	\$37,661	\$55,970	\$70,189	NA	25.40%
Other Professional and Technical Services	319	\$53,448	\$42,710	\$59,164	\$67,914	6.17%	14.79%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$58,086	NA	NA
Library Books	640	\$44,076	\$51,992	\$42,478	\$53,908	5.16%	26.91%
Other Supplies and Materials	615, 660 - 689	\$39,133	\$53,157	\$57,740	\$51,695	7.21%	-10.47%
Repairs and Maintenance Services	430	\$59,826	\$13,255	\$45,966	\$33,480	-13.51%	-27.16%
Computer Hardware	741	\$78,126	\$471,578	\$181,934	\$28,769	-22.10%	-84.19%
Group Life Insurance	221	\$24,702	\$22,757	\$22,303	\$23,123	-1.64%	3.68%
Pupil Services	313	\$50,776	\$15,360	\$16,106	\$14,280	-27.18%	-11.34%
Periodicals	650	\$7,612	\$12,461	\$8,663	\$6,468	-3.99%	-25.34%
Stipends	131	\$23,455	\$9,440	\$11,272	\$6,253	-28.15%	-44.53%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instruction Services	311	\$18,280	\$1,790	\$2,056	\$2,809	-37.39%	36.61%
Dues and Fees	810	\$600	\$2,200	\$600	\$1,400	23.59%	133.33%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$1,356	NA	NA
Instructional Programs Improvement Services	312	\$43,166	\$4,108	\$4,000	\$960	-61.38%	-76.00%
Telephone	531	\$642	\$812	\$687	\$555	-3.58%	-19.26%
Food Purchases	614	\$154	\$319	\$443	\$452	30.94%	2.08%
Staff Services	314	\$3,900	\$7,100	\$5,330	\$190	-53.02%	-96.44%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$188	NA	NA
Statistical Services	317	\$11,850	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$7,726	\$1,615	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$13,179	\$92,144	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$26,991	\$0	\$1,099	\$0	-100.00%	-100.00%
Advertising	540	\$0	\$347	\$1,743	\$0	NA	-100.00%
Printing and Binding	550	\$0	\$0	\$275	\$0	NA	-100.00%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$45	\$0	NA	-100.00%
Overtime Salaries	140	\$0	\$0	\$246	\$0	NA	-100.00%
Student Academic Achievement Total		\$24,245,893	\$23,051,166	\$22,677,700	\$22,862,047	-1.46%	0.81%
Overhead and Operational							
Non - Certified Salaries	120	\$3,694,610	\$3,562,324	\$3,530,934	\$3,645,024	-0.34%	3.23%
Food Purchases	614	\$1,022,895	\$1,013,927	\$1,061,332	\$1,183,326	3.71%	11.49%
Heating and Cooling for Buildings - Other Energy Sources	624	\$924,018	\$889,120	\$881,358	\$746,877	-5.18%	-15.26%
Group Health Insurance	222	\$598,705	\$581,479	\$601,634	\$655,862	2.31%	9.01%
Insurance	520	\$432,751	\$411,021	\$446,461	\$438,432	0.33%	-1.80%
Equipment	730	\$586,471	\$582,090	\$415,075	\$380,254	-10.27%	-8.39%
Certified Salaries	110	\$335,554	\$351,847	\$354,489	\$332,584	-0.22%	-6.18%
Operational Supplies	611	\$264,144	\$327,389	\$289,751	\$261,227	-0.28%	-9.84%
Repairs and Maintenance Services	430	\$214,760	\$235,246	\$252,815	\$251,445	4.02%	-0.54%
Public Employees Retirement Fund	214	\$293,461	\$242,549	\$248,754	\$250,902	-3.84%	0.86%
Social Security Noncertified	211	\$222,911	\$210,300	\$206,965	\$211,884	-1.26%	2.38%
Other Professional and Technical Services	319	\$191,417	\$243,126	\$189,848	\$208,285	2.13%	9.71%
Light and Power - Other Than Heating and Cooling	625	\$204,603	\$304,525	\$242,922	\$197,396	-0.89%	-18.74%
Gasoline and Lubricants	613	\$384,034	\$319,451	\$244,728	\$184,820	-16.71%	-24.48%

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Fayette County School Corp (2395)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Stipends	131	\$42,849	\$474,856	\$227,245	\$137,493	33.84%	-39.50%
Water and Sewage	411	\$110,651	\$113,049	\$110,937	\$127,883	3.68%	15.28%
Heating and Cooling for Buildings - Gas	622	\$46,382	\$155,749	\$137,990	\$90,927	18.33%	-34.11%
Other Purchased Services	593	\$53,952	\$54,827	\$57,438	\$73,162	7.91%	27.38%
Workers Compensation Insurance	225	\$152,604	\$126,654	\$51,962	\$72,454	-16.99%	39.44%
Other Employee Benefits	241 - 290	\$74,619	\$107,286	\$87,988	\$69,537	-1.75%	-20.97%
Telephone	531	\$47,880	\$41,925	\$45,901	\$57,674	4.76%	25.65%
Tires and Repairs	612	\$35,642	\$11,910	\$36,273	\$44,158	5.50%	21.74%
Travel	580	\$38,234	\$25,571	\$22,543	\$35,965	-1.52%	59.54%
Heating and Cooling for Buildings - Fuel Oil	623	\$44,719	\$52,599	\$48,505	\$31,941	-8.07%	-34.15%
Social Security Certified	212	\$24,639	\$58,503	\$39,839	\$31,181	6.06%	-21.73%
Dues and Fees	810	\$33,074	\$18,144	\$29,263	\$29,470	-2.84%	0.71%
Teacher Retirement Fund, After 7-1-95	216	\$22,084	\$53,908	\$36,932	\$27,802	5.93%	-24.72%
Other Supplies and Materials	615, 660 - 689	\$35,492	\$52,499	\$31,121	\$26,804	-6.78%	-13.87%
Board Member Compensation	115	\$24,360	\$23,920	\$23,120	\$23,676	-0.71%	2.40%
Content	747	\$5,815	\$20,062	\$22,006	\$20,339	36.76%	-7.58%
Cleaning Services	420	\$13,463	\$12,389	\$16,137	\$18,510	8.28%	14.70%
Buildings	720	\$6,523	\$0	\$541	\$13,770	20.54%	2445.32%
Advertising	540	\$11,820	\$13,640	\$13,726	\$12,692	1.80%	-7.54%
Other Group Insurance Authorized by Statute	224	\$12,873	\$14,330	\$12,839	\$12,044	-1.65%	-6.19%
Terminal Leave	125	\$0	\$0	\$6,616	\$11,482	NA	73.54%
Severance/Early Retirement Pay	213	\$11,125	\$21,615	\$10,940	\$10,940	-0.42%	0.00%
Other Communication Services	533 - 539	\$11,322	\$12,855	\$9,276	\$8,093	-8.05%	-12.75%
Postage and Postage Machine Rental	532	\$5,230	\$5,212	\$5,464	\$5,862	2.89%	7.28%
Group Life Insurance	221	\$5,959	\$5,679	\$5,686	\$5,328	-2.76%	-6.29%
Overtime Salaries	140	\$3,195	\$2,320	\$8,458	\$5,259	13.27%	-37.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,303	\$7,995	\$5,569	\$4,599	-13.73%	-17.41%
Student Transportation Services	510	\$3,475	\$18,297	\$6,188	\$4,446	6.36%	-28.15%
Periodicals	650	\$3,377	\$3,753	\$1,989	\$3,934	3.89%	97.77%
Removal of Refuse and Garbage	412	\$3,300	\$3,600	\$3,600	\$3,600	2.20%	0.00%
Board of Education Services	318	\$590	\$1,240	\$650	\$2,520	43.76%	287.69%
Rentals	440	\$2,596	\$2,847	\$1,119	\$1,460	-13.41%	30.39%
Awards	875	\$0	\$0	\$0	\$808	NA	NA
Instruction Services	311	\$2,417	\$1,236	\$1,087	\$655	-27.86%	-39.76%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Official Bond Premiums	525	\$0	\$0	\$1,506	\$609	NA	-59.56%
Bank Service Charges	871	\$32	\$42	\$95	\$63	18.96%	-33.41%
Judgments Against the School Corporation	820	\$31,797	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$9,430	\$9,500	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	(\$93,043)	(\$105,485)	(\$114,096)	(\$150,132)	NA	-31.58%

Overhead and Operational Total \$10,217,112 \$10,696,922 \$9,973,518 \$9,825,324 -0.97% -1.49%

Non Operational

Redemption of Principal	831	\$2,175,867	\$2,290,167	\$1,390,460	\$1,580,719	-7.68%	13.68%
Improvements Other Than Buildings	715	\$551,897	\$615,354	\$657,155	\$1,253,479	22.76%	90.74%
Equipment	730	\$380,983	\$376,801	\$435,792	\$508,904	7.51%	16.78%
Interest	832	\$634,893	\$521,599	\$559,384	\$434,961	-9.02%	-22.24%
Buildings	720	\$35,133	\$249,556	\$49,400	\$423,156	86.29%	756.59%
Non - Certified Salaries	120	\$247,126	\$254,905	\$243,394	\$230,344	-1.74%	-5.36%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$197,826	\$188,127	\$193,332	\$180,770	-2.23%	-6.50%
Repairs and Maintenance Services	430	\$152,891	\$109,030	\$67,788	\$128,111	-4.32%	88.99%
Construction Services	450	\$78,804	\$272,330	\$220,335	\$112,631	9.34%	-48.88%
Certified Salaries	110	\$85,427	\$76,438	\$79,164	\$72,542	-4.01%	-8.37%
Rentals	440	\$90,789	\$111,408	\$81,492	\$64,091	-8.34%	-21.35%
Other Professional and Technical Services	319	\$22,834	\$22,574	\$51,528	\$57,090	25.75%	10.79%
Operational Supplies	611	\$15,677	\$12,235	\$15,260	\$26,647	14.18%	74.62%
Social Security Noncertified	211	\$18,826	\$19,470	\$18,669	\$17,808	-1.38%	-4.61%
Awards	875	\$0	\$250	\$1,298	\$13,693	NA	955.04%
Teacher Retirement Fund, After 7-1-95	216	\$6,503	\$5,621	\$5,998	\$5,694	-3.27%	-5.07%
Other Supplies and Materials	615, 660 - 689	\$4,024	\$2,744	\$3,613	\$5,685	9.02%	57.36%
Social Security Certified	212	\$6,268	\$5,705	\$5,904	\$5,403	-3.64%	-8.49%
Other Employee Benefits	241 - 290	\$7,486	\$8,251	\$8,131	\$5,325	-8.16%	-34.50%
Public Employees Retirement Fund	214	\$9,198	\$7,454	\$7,402	\$4,958	-14.31%	-33.01%
Bank Service Charges	871	\$0	\$11,545	\$0	\$3,547	NA	NA
Licensed Employees	135	\$643	\$0	\$0	\$3,339	50.93%	NA
Workers Compensation Insurance	225	\$0	\$2,192	\$2,443	\$2,730	NA	11.73%
Food Purchases	614	\$1,143	\$1,789	\$2,792	\$1,371	4.66%	-50.90%
Pupil Services	313	\$0	\$0	\$0	\$1,050	NA	NA

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Teacher Retirement Fund, Prior to 7-1-95	215	\$1,900	\$683	\$660	\$550	-26.66%	-16.79%
Other Communication Services	533 - 539	\$0	\$0	\$60	\$380	NA	534.67%
Travel	580	\$0	\$1,213	\$6,017	\$338	NA	-94.38%
Other Group Insurance Authorized by Statute	224	\$186	\$162	\$200	\$0	-100.00%	-100.00%
Group Life Insurance	221	\$89	\$86	\$88	\$0	-100.00%	-100.00%
Computer Hardware	741	\$88,222	\$53,572	\$29,720	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$312	\$107	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	(\$90)	\$0	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$5	\$0	\$0	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$89,748	\$0	NA	-100.00%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$100	\$0	NA	-100.00%
Severance/Early Retirement Pay	213	\$0	\$0	\$5,018	\$0	NA	-100.00%
Terminal Leave	125	\$0	\$0	\$7,018	\$0	NA	-100.00%
Non Operational Total		\$4,814,858	\$5,221,372	\$4,239,361	\$5,145,316	1.67%	21.37%
Grand Total		\$43,443,800	\$43,073,822	\$40,844,214	\$41,751,777	-0.99%	2.22%