

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Fayette County School Corp (2395)

Fayette County School Corp (2395)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$14,708,278	\$13,927,025	\$13,221,507	\$12,328,204	-4%	-7%
Group Health Insurance (222)	\$1,898,513	\$1,950,702	\$2,128,153	\$2,077,141	2%	-2%
Noncertified Salaries (120)	\$2,069,991	\$2,101,502	\$2,135,655	\$1,995,991	-1%	-7%
Transfer Tuition to Other School Corporations Within the State (561)	\$1,000,002	\$959,266	\$995,418	\$1,016,704	0%	2%
Social Security-Certified Employee Retirement (212)	\$1,090,357	\$1,030,625	\$983,505	\$910,612	-4%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$411,070	\$493,683	\$810,330	\$762,863	17%	-6%
Operational Supplies (611)	\$651,461	\$623,769	\$622,099	\$549,607	-4%	-12%
Textbooks (630)	\$178,843	\$678,562	\$255,879	\$523,150	31%	104%
Computer Hardware (741)	\$163,587	\$143,903	\$78,126	\$471,578	30%	> 500%
Severance/Early Retirement Pay (213)	\$558,525	\$529,523	\$475,390	\$426,885	-6%	-10%
Other Employee Benefits (241 to 290)	\$397,596	\$387,081	\$359,613	\$314,838	-6%	-12%
Public Employees Retirement Fund (214)	\$195,214	\$233,301	\$310,923	\$252,009	7%	-19%
Licensed Employees Temporary Salaries (135)	\$250,324	\$260,472	\$252,369	\$195,417	-6%	-23%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$550,334	\$483,291	\$412,982	\$193,216	-23%	-53%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$142,247	\$132,484	\$208,347	\$179,002	6%	-14%
Social Security-Noncertified Employee Retirement (211)	\$180,382	\$179,515	\$178,505	\$163,034	-2%	-9%
Connectivity (744)	\$102,077	\$62,354	\$39,354	\$101,140	0%	157%
Wireless Equipment (743)	\$6,504	\$0	\$13,179	\$92,144	94%	> 500%
Travel (580)	\$80,898	\$75,771	\$65,299	\$74,360	-2%	14%
Equipment (730)	\$178,208	\$219,246	\$128,583	\$61,060	-23%	-53%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$75,300	\$64,592	\$78,550	\$58,877	-6%	-25%
Other General Supplies (615, 660 to 689)	\$36,425	\$31,639	\$39,133	\$53,157	10%	36%
Library Books (640)	\$66,861	\$61,324	\$44,076	\$51,992	-6%	18%
Other Purchased Professional and Technical Services (319)	\$92,699	\$104,092	\$53,448	\$42,710	-18%	-20%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$37,661	N/A	N/A
Other Technology Hardware (746)	\$58,807	\$5,694	\$75,793	\$26,252	-18%	-65%
Group Life Insurance (221)	\$21,710	\$20,397	\$24,702	\$22,757	1%	-8%
Purchased Professional and Technical Pupil Services (313)	\$33,463	\$17,085	\$50,776	\$15,360	-18%	-70%
Purchased Property Services; Repairs and Maintenance Services (430)	\$41,194	\$13,422	\$59,826	\$13,255	-25%	-78%
Periodicals (650)	\$12,587	\$11,500	\$7,612	\$12,461	0%	64%
Stipends (131)	\$0	\$0	\$23,455	\$9,440	N/A	-60%
Purchased Professional and Technical Staff Services (314)	\$3,015	\$21,342	\$3,900	\$7,100	24%	82%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$108,930	\$25,121	\$43,166	\$4,108	-56%	-90%
Dues and Fees (810)	\$0	\$1,400	\$600	\$2,200	N/A	267%
Purchased Professional and Technical Instruction Services (311)	\$2,328	\$4,880	\$18,280	\$1,790	-6%	-90%

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Fayette County School Corp (2395)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other Purchased Services (593)	\$145,222	\$19,000	\$7,726	\$1,615	-68%	-79%
Telephone (531)	\$988	\$1,089	\$642	\$812	-5%	26%
Advertising (540)	\$0	\$0	\$0	\$347	N/A	N/A
Food Purchases (614)	\$0	\$0	\$154	\$319	N/A	107%
Improvements Other Than Buildings (715)	\$21,819	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$14,128	\$0	\$0	\$0	-100%	N/A
Other Communication Services (533 to 539)	\$0	\$4,039	\$0	\$0	N/A	N/A
Overtime Salaries (140)	\$2,461	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$0	\$157	\$0	\$0	N/A	N/A
Purchased Professional and Technical Statistical Services (317)	\$0	\$0	\$11,850	\$0	N/A	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$52,295	\$70,205	\$26,991	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$504	\$1,136	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$25,605,147	\$24,950,189	\$24,245,893	\$23,051,166	-3%	-5%
Student Instructional Support						
Certified Salaries (110)	\$2,115,061	\$1,913,951	\$1,939,462	\$1,895,888	-3%	-2%
Noncertified Salaries (120)	\$806,997	\$669,937	\$677,653	\$647,527	-5%	-4%
Group Health Insurance (222)	\$599,836	\$574,591	\$610,236	\$586,717	-1%	-4%
Social Security-Certified Employee Retirement (212)	\$163,936	\$143,597	\$142,564	\$143,134	-3%	0%
Purchased Professional and Technical Pupil Services (313)	\$87,389	\$136,581	\$126,644	\$121,119	9%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$99,028	\$103,533	\$134,193	\$113,795	4%	-15%
Public Employees Retirement Fund (214)	\$85,574	\$77,265	\$107,529	\$91,422	2%	-15%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$114,090	\$41,962	\$23,259	\$75,953	-10%	227%
Other Employee Benefits (241 to 290)	\$76,392	\$73,838	\$72,219	\$74,197	-1%	3%
Other Purchased Professional and Technical Services (319)	\$132,382	\$31,405	\$15,202	\$61,374	-17%	304%
Social Security-Noncertified Employee Retirement (211)	\$68,443	\$54,268	\$53,511	\$49,448	-8%	-8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$81,164	\$69,441	\$70,342	\$45,247	-14%	-36%
Licensed Employees Temporary Salaries (135)	\$142,061	\$50,642	\$53,491	\$42,502	-26%	-21%
Severance/Early Retirement Pay (213)	\$13,300	\$32,975	\$54,860	\$41,922	33%	-24%
Operational Supplies (611)	\$113,538	\$49,758	\$25,807	\$30,931	-28%	20%
Equipment (730)	\$78,191	\$76,117	\$3,842	\$30,372	-21%	> 500%
Travel (580)	\$28,710	\$20,297	\$16,257	\$15,547	-14%	-4%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$31,416	\$14,271	\$12,417	\$11,056	-23%	-11%
Purchased Property Services; Repairs and Maintenance Services (430)	\$6,237	\$5,863	\$7,699	\$6,162	0%	-20%
Group Life Insurance (221)	\$6,040	\$5,225	\$6,303	\$5,857	-1%	-7%
Workers Compensation Insurance (225)	\$0	\$0	\$388	\$4,715	N/A	> 500%

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Other Purchased Services (593)	\$0	\$3,655	\$6,005	\$4,664	N/A	-22%
Telephone (531)	\$6,702	\$4,518	\$4,384	\$3,961	-12%	-10%
Nonlicensed Employees Temporary Salaries (136)	\$1,815	\$643	\$736	\$687	-22%	-7%
Advertising (540)	\$140	\$239	\$57	\$167	5%	191%
Pre-2008 object code - temporary salaries (header) (130)	\$3,655	\$1,698	\$135	\$0	-100%	-100%
Printing and Binding (550)	\$0	\$50	\$0	\$0	N/A	N/A
Other General Supplies (615, 660 to 689)	\$0	\$463	\$742	\$0	N/A	-100%
Postage and Postage Machine Rental (532)	\$2,161	\$597	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$4,864,257	\$4,157,378	\$4,165,936	\$4,104,363	-4%	-1%
Overhead and Operational						
Noncertified Salaries (120)	\$3,664,983	\$3,769,437	\$3,694,610	\$3,562,324	-1%	-4%
Food Purchases (614)	\$1,001,749	\$1,044,923	\$1,022,895	\$1,013,927	0%	-1%
Heating and Cooling for Buildings - Other Energy Sources (624)	\$866,928	\$949,148	\$924,018	\$889,120	1%	-4%
Equipment (730)	\$433,819	\$600,179	\$586,471	\$582,090	8%	-1%
Group Health Insurance (222)	\$539,716	\$540,348	\$598,705	\$581,479	2%	-3%
Stipends (131)	\$0	\$0	\$42,849	\$474,856	N/A	> 500%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$333,217	\$371,563	\$432,751	\$411,021	5%	-5%
Certified Salaries (110)	\$394,421	\$358,260	\$335,554	\$351,847	-3%	5%
Operational Supplies (611)	\$398,945	\$330,615	\$264,144	\$327,389	-5%	24%
Gasoline and Lubricants (613)	\$293,594	\$350,093	\$384,034	\$319,451	2%	-17%
Light and Power - Other than Heating and Cooling (625)	\$213,449	\$211,964	\$204,603	\$304,525	9%	49%
Other Purchased Professional and Technical Services (319)	\$117,380	\$240,296	\$191,417	\$243,126	20%	27%
Public Employees Retirement Fund (214)	\$230,638	\$225,918	\$293,461	\$242,549	1%	-17%
Purchased Property Services; Repairs and Maintenance Services (430)	\$423,046	\$280,230	\$214,760	\$235,246	-14%	10%
Social Security-Noncertified Employee Retirement (211)	\$281,243	\$231,115	\$222,911	\$210,300	-7%	-6%
Heating and Cooling for Buildings - Gas (622)	\$105,912	\$32,265	\$46,382	\$155,749	10%	236%
Workers Compensation Insurance (225)	\$237,347	\$228,904	\$152,604	\$126,654	-15%	-17%
Utility Services Water and Sewage (411)	\$102,548	\$106,234	\$110,651	\$113,049	2%	2%
Other Employee Benefits (241 to 290)	\$64,212	\$82,811	\$74,619	\$107,286	14%	44%
Social Security-Certified Employee Retirement (212)	\$24,780	\$24,356	\$24,639	\$58,503	24%	137%
Other Purchased Services (593)	\$0	\$56,561	\$53,952	\$54,827	N/A	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,701	\$10,990	\$22,084	\$53,908	50%	144%
Heating and Cooling for Buildings - Fuel Oil (623)	\$50,564	\$34,792	\$44,719	\$52,599	1%	18%
Other General Supplies (615, 660 to 689)	\$44,914	\$82,873	\$35,492	\$52,499	4%	48%
Telephone (531)	\$49,225	\$53,439	\$47,880	\$41,925	-4%	-12%

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Travel (580)	\$23,636	\$25,967	\$38,234	\$25,571	2%	-33%
Board Members Compensation (115)	\$25,153	\$23,200	\$24,360	\$23,920	-1%	-2%
Severance/Early Retirement Pay (213)	\$0	\$11,729	\$11,125	\$21,615	N/A	94%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$6,704	\$17,836	\$5,815	\$20,062	32%	245%
Purchased Services; Student Transportation Services (510)	\$2,957	\$2,023	\$3,475	\$18,297	58%	427%
Dues and Fees (810)	\$17,266	\$19,396	\$33,074	\$18,144	1%	-45%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$18,252	\$21,223	\$12,873	\$14,330	-6%	11%
Advertising (540)	\$9,310	\$12,502	\$11,820	\$13,640	10%	15%
Other Communication Services (533 to 539)	\$11,227	\$7,781	\$11,322	\$12,855	3%	14%
Purchased Property Services; Cleaning Services (420)	\$15,972	\$14,300	\$13,463	\$12,389	-6%	-8%
Tires and Repairs (612)	\$16,909	\$26,423	\$35,642	\$11,910	-8%	-67%
Unemployment compensation (230)	\$13,772	\$13,078	\$9,430	\$9,500	-9%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,114	\$8,032	\$8,303	\$7,995	3%	-4%
Group Life Insurance (221)	\$7,642	\$5,274	\$5,959	\$5,679	-7%	-5%
Postage and Postage Machine Rental (532)	\$9,264	\$10,227	\$5,230	\$5,212	-13%	0%
Periodicals (650)	\$5,394	\$5,070	\$3,377	\$3,753	-9%	11%
Utility Services Removal of Refuse and Garbage (412)	\$10,389	\$4,103	\$3,300	\$3,600	-23%	9%
Purchased Property Services; Rentals (440)	\$3,272	\$456	\$2,596	\$2,847	-3%	10%
Overtime Salaries (140)	\$11,498	\$4,431	\$3,195	\$2,320	-33%	-27%
Purchased Professional and Technical Board of Education Services (318)	\$3,393	\$0	\$590	\$1,240	-22%	110%
Purchased Professional and Technical Instruction Services (311)	\$1,231	\$721	\$2,417	\$1,236	0%	-49%
Bank Service Charges (871)	\$108	\$169	\$32	\$42	-21%	33%
Judgments Against the School Corporation (820)	\$172,194	\$67,181	\$31,797	\$0	-100%	-100%
Buildings (720)	\$0	\$0	\$6,523	\$0	N/A	-100%
Official Bond Premiums (525)	\$6	\$50	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	-\$9,658	-\$86,078	-\$93,043	-\$105,485	N/A	N/A
Overhead and Operational Total	\$10,266,336	\$10,432,409	\$10,217,112	\$10,696,922	1%	5%
Nonoperational						
Redemption of Principal (831)	\$1,383,744	\$1,956,579	\$2,175,867	\$2,290,167	13%	5%
Improvements Other Than Buildings (715)	\$39,467	\$109,492	\$551,897	\$615,354	99%	11%
Interest on Bonds or Notes (832)	\$105,148	\$672,070	\$634,893	\$521,599	49%	-18%
Equipment (730)	\$784,749	\$326,265	\$380,983	\$376,801	-17%	-1%
Purchased Property Services; Construction Services (450)	\$136,522	\$98,175	\$78,804	\$272,330	19%	246%
Noncertified Salaries (120)	\$299,818	\$286,711	\$247,126	\$254,905	-4%	3%
Buildings (720)	\$14,364	\$264,903	\$35,133	\$249,556	104%	> 500%

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Fayette County School Corp (2395)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$117,618	\$219,686	\$197,826	\$188,127	12%	-5%
Purchased Property Services; Rentals (440)	\$82,105	\$154,886	\$90,789	\$111,408	8%	23%
Purchased Property Services; Repairs and Maintenance Services (430)	\$249,328	\$147,520	\$152,891	\$109,030	-19%	-29%
Certified Salaries (110)	\$83,450	\$77,115	\$85,427	\$76,438	-2%	-11%
Computer Hardware (741)	\$0	\$44,723	\$88,222	\$53,572	N/A	-39%
Other Purchased Professional and Technical Services (319)	\$14,645	\$94,781	\$22,834	\$22,574	11%	-1%
Social Security-Noncertified Employee Retirement (211)	\$22,501	\$21,658	\$18,826	\$19,470	-4%	3%
Operational Supplies (611)	\$9,471	\$23,294	\$15,677	\$12,235	7%	-22%
Bank Service Charges (871)	\$5,075	\$4,500	\$0	\$11,545	23%	N/A
Other Employee Benefits (241 to 290)	\$11,230	\$9,070	\$7,486	\$8,251	-7%	10%
Public Employees Retirement Fund (214)	\$6,492	\$7,131	\$9,198	\$7,454	4%	-19%
Social Security-Certified Employee Retirement (212)	\$6,070	\$5,849	\$6,268	\$5,705	-2%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,396	\$3,983	\$6,503	\$5,621	6%	-14%
Other General Supplies (615, 660 to 689)	\$5,518	\$4,211	\$4,024	\$2,744	-16%	-32%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$2,192	N/A	N/A
Food Purchases (614)	\$1,651	\$899	\$1,143	\$1,789	2%	57%
Travel (580)	\$550	\$81	\$0	\$1,213	22%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,162	\$2,052	\$1,900	\$683	-25%	-64%
Awards (875)	\$0	\$0	\$0	\$250	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$160	\$160	\$186	\$162	0%	-13%
Group Health Insurance (222)	\$278	\$2,703	\$312	\$107	-21%	-66%
Group Life Insurance (221)	\$73	\$73	\$89	\$86	4%	-3%
Miscellaneous Objects (876 to 899)	\$5	\$10	\$0	\$5	0%	N/A
Unemployment compensation (230)	\$2,525	\$7,702	-\$90	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$44	\$0	\$0	\$0	-100%	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$11,458	\$0	\$0	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$643	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$17,618	\$0	\$0	N/A	N/A
Nonoperational Total	\$3,389,159	\$4,575,358	\$4,814,858	\$5,221,372	11%	8%
Grand Total	\$44,124,899	\$44,115,335	\$43,443,800	\$43,073,822	-1%	-1%