

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Franklin Community School Corp (4225)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$14,212,826	\$14,055,261	\$13,311,671	\$13,340,259	-1.6%	0.2%
Group Health Insurance	222	\$2,175,633	\$2,101,586	\$2,077,465	\$2,044,562	-1.5%	-1.6%
Teacher Retirement Fund, After 7-1-95	216	\$993,334	\$999,623	\$992,886	\$1,052,586	1.5%	6.0%
Social Security Certified	212	\$1,100,875	\$1,070,144	\$1,012,304	\$1,023,344	-1.8%	1.1%
Computer Hardware	741	\$24,743	\$3,470	\$64,605	\$1,009,745	152.8%	1463.0%
Non - Certified Salaries	120	\$931,560	\$906,030	\$783,945	\$825,102	-3.0%	5.3%
Repairs and Maintenance Services	430	\$421,551	\$440,231	\$424,266	\$520,312	5.4%	22.6%
Textbooks	630	\$424,968	\$449,376	\$520,114	\$509,589	4.6%	-2.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$694,630	\$664,444	\$536,445	\$473,082	-9.2%	-11.8%
Operational Supplies	611	\$480,451	\$493,759	\$481,347	\$434,800	-2.5%	-9.7%
Stipends	131	\$9,333	\$169,957	\$165,856	\$429,997	160.5%	159.3%
Content	747	\$513,158	\$435,750	\$329,998	\$361,856	-8.4%	9.7%
Transfer Tuition to Ed. Service Agencies Within State	564	\$415,584	\$314,011	\$267,993	\$302,742	-7.6%	13.0%
Severance/Early Retirement Pay	213	\$296,978	\$294,442	\$319,038	\$283,135	-1.2%	-11.3%
Licensed Employees	135	\$384,913	\$316,075	\$238,852	\$217,330	-13.3%	-9.0%
Instructional Programs Improvement Services	312	\$94,675	\$92,932	\$74,559	\$127,063	7.6%	70.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$144,075	\$135,567	\$115,453	\$103,682	-7.9%	-10.2%
Social Security Noncertified	211	\$103,922	\$102,409	\$91,804	\$98,717	-1.3%	7.5%
Equipment	730	\$66,186	\$43,522	\$47,070	\$88,804	7.6%	88.7%
Public Employees Retirement Fund	214	\$49,121	\$55,214	\$57,102	\$66,478	7.9%	16.4%
Other Group Insurance Authorized by Statute	224	\$52,784	\$52,458	\$48,573	\$49,805	-1.4%	2.5%
Instruction Services	311	\$0	\$84,413	\$45,881	\$46,000	NA	0.3%
Other Supplies and Materials	615, 660 - 689	\$50,046	\$61,281	\$37,751	\$42,309	-4.1%	12.1%
Wireless Equipment	743	\$0	\$0	\$144,855	\$39,844	NA	-72.5%
Library Books	640	\$51,553	\$48,275	\$56,598	\$36,008	-8.6%	-36.4%
Postage and Postage Machine Rental	532	\$16,674	\$23,996	\$15,631	\$22,915	8.3%	46.6%
Group Life Insurance	221	\$22,449	\$22,187	\$20,789	\$20,908	-1.8%	0.6%
Construction Services	450	\$0	\$0	\$22,126	\$20,628	NA	-6.8%
Travel	580	\$37,676	\$60,543	\$41,158	\$6,491	-35.6%	-84.2%
Miscellaneous Objects	876 - 899	\$21,040	\$3,198	\$8,820	\$6,174	-26.4%	-30.0%
Other Technology Hardware	746	\$798	\$63,330	\$15,310	\$5,619	62.9%	-63.3%
Student Transportation Services	510	\$0	\$0	\$0	\$4,918	NA	NA
Terminal Leave	125	\$0	\$0	\$743	\$4,835	NA	550.3%
Overtime Salaries	140	\$158,254	\$4,073	\$855	\$4,063	-60.0%	375.1%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$5,047	\$0	\$2,993	NA	NA
Other Professional and Technical Services	319	\$12,700	\$5,000	\$8,450	\$2,400	-34.1%	-71.6%
Bank Service Charges	871	\$1,145	\$1,536	\$1,872	\$2,270	18.7%	21.2%
Other Purchased Services	593	\$16,769	\$21,327	\$13,795	\$2,196	-39.8%	-84.1%
Unemployment Insurance	230	\$6,638	\$3,586	\$7,260	\$878	-39.7%	-87.9%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Franklin Community School Corp (4225)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$0	\$576	\$540	\$725	NA	34.2%
Dues and Fees	810	\$1,423	\$219	\$0	\$319	-31.2%	NA
Pupil Services	313	\$5,600	\$0	\$0	\$53	-68.9%	NA
Staff Services	314	\$8,000	\$8,000	\$8,000	\$0	-100.0%	-100.0%
Professional Development	748	\$0	\$729	\$0	\$0	NA	NA
Rentals	440	\$164	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$0	\$655	\$0	\$0	NA	NA
Gasoline and Lubricants	613	\$1,271	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$24,003,501</b>	<b>\$23,614,233</b>	<b>\$22,411,780</b>	<b>\$23,635,535</b>	<b>-0.4%</b>	<b>5.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,573,103	\$1,776,153	\$1,797,067	\$1,899,006	4.8%	5.7%
Non - Certified Salaries	120	\$691,204	\$723,709	\$700,057	\$740,744	1.7%	5.8%
Group Health Insurance	222	\$435,829	\$448,197	\$411,008	\$439,900	0.2%	7.0%
Social Security Certified	212	\$118,823	\$132,798	\$134,661	\$141,673	4.5%	5.2%
Teacher Retirement Fund, After 7-1-95	216	\$100,874	\$118,540	\$125,265	\$138,059	8.2%	10.2%
Public Employees Retirement Fund	214	\$48,605	\$58,533	\$65,305	\$75,442	11.6%	15.5%
Social Security Noncertified	211	\$51,267	\$54,181	\$52,521	\$54,712	1.6%	4.2%
Operational Supplies	611	\$52,007	\$55,106	\$55,886	\$41,598	-5.4%	-25.6%
Severance/Early Retirement Pay	213	\$33,355	\$39,910	\$40,971	\$38,787	3.8%	-5.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,342	\$19,405	\$18,063	\$17,568	-1.1%	-2.7%
Other Purchased Services	593	\$11,037	\$14,438	\$6,113	\$11,636	1.3%	90.3%
Nonlicensed Employees	136	\$5,208	\$16,905	\$24,189	\$10,418	18.9%	-56.9%
Other Group Insurance Authorized by Statute	224	\$8,316	\$9,465	\$9,163	\$9,526	3.5%	4.0%
Stipends	131	\$0	\$0	\$0	\$6,305	NA	NA
Group Life Insurance	221	\$3,217	\$3,669	\$3,489	\$3,573	2.7%	2.4%
Travel	580	\$769	\$209	\$1,285	\$2,133	29.1%	66.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$789	NA	NA
Other Professional and Technical Services	319	\$2,178	\$1,575	\$1,545	\$630	-26.7%	-59.2%
Other Supplies and Materials	615, 660 - 689	\$0	\$1,168	\$8,130	\$208	NA	-97.4%
Pupil Services	313	\$20,000	\$10,500	\$13,730	\$0	-100.0%	-100.0%
Staff Services	314	\$150	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$100	\$0	\$0	\$0	-100.0%	NA
Telephone	531	\$523	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$855	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$3,175,762</b>	<b>\$3,484,461</b>	<b>\$3,468,449</b>	<b>\$3,632,709</b>	<b>3.4%</b>	<b>4.7%</b>
<b>Overhead and Operational</b>							

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Franklin Community School Corp (4225)

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	\$3,715,763	\$3,900,353	\$4,049,961	\$4,044,542	2.1%	-0.1%
Food Purchases	614	\$255,483	\$224,416	\$792,033	\$1,396,443	52.9%	76.3%
Repairs and Maintenance Services	430	\$408,924	\$355,309	\$1,582,121	\$1,010,407	25.4%	-36.1%
Group Health Insurance	222	\$706,871	\$768,787	\$812,288	\$948,191	7.6%	16.7%
Light and Power - Other Than Heating and Cooling	625	\$1,007,058	\$1,027,539	\$1,164,299	\$752,798	-7.0%	-35.3%
Operational Supplies	611	\$492,348	\$497,134	\$456,004	\$537,672	2.2%	17.9%
Heating and Cooling for Buildings - Electricity	621	\$255,305	\$248,727	\$46,960	\$428,800	13.8%	813.1%
Certified Salaries	110	\$294,466	\$282,973	\$324,725	\$408,016	8.5%	25.6%
Insurance	520	\$287,334	\$411,692	\$491,610	\$366,387	6.3%	-25.5%
Gasoline and Lubricants	613	\$320,640	\$275,988	\$345,544	\$329,079	0.7%	-4.8%
Social Security Noncertified	211	\$288,016	\$302,497	\$321,911	\$323,489	2.9%	0.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$60,653	\$94,920	\$322,609	NA	239.9%
Heating and Cooling for Buildings - Gas	622	\$516,183	\$514,242	\$417,427	\$300,566	-12.6%	-28.0%
Public Employees Retirement Fund	214	\$173,459	\$207,306	\$262,932	\$290,563	13.8%	10.5%
Overtime Salaries	140	\$173,316	\$209,320	\$230,630	\$206,566	4.5%	-10.4%
Other Supplies and Materials	615, 660 - 689	\$113,401	\$117,550	\$120,855	\$176,692	11.7%	46.2%
Water and Sewage	411	\$155,028	\$161,808	\$168,057	\$140,180	-2.5%	-16.6%
Telephone	531	\$123,861	\$104,062	\$103,355	\$109,492	-3.0%	5.9%
Nonlicensed Employees	136	\$0	\$0	\$35,283	\$84,103	NA	138.4%
Equipment	730	\$7,014	\$10,654	\$42,277	\$77,798	82.5%	84.0%
Construction Services	450	\$0	\$0	\$0	\$61,367	NA	NA
Removal of Refuse and Garbage	412	\$34,740	\$35,095	\$35,623	\$40,298	3.8%	13.1%
Travel	580	\$18,490	\$18,405	\$28,835	\$36,984	18.9%	28.3%
Social Security Certified	212	\$21,048	\$20,235	\$23,443	\$29,117	8.5%	24.2%
Miscellaneous Objects	876 - 899	\$43,728	\$53,217	\$21,032	\$25,994	-12.2%	23.6%
Bank Service Charges	871	\$46,164	\$32,313	\$25,013	\$24,693	-14.5%	-1.3%
Board of Education Services	318	\$19,594	\$23,500	\$18,093	\$23,634	4.8%	30.6%
Other Purchased Services	593	\$15,594	\$22,910	\$33,325	\$23,442	10.7%	-29.7%
Tires and Repairs	612	\$15,120	\$1,333	\$31,748	\$21,335	9.0%	-32.8%
Other Professional and Technical Services	319	\$19,003	\$16,572	\$41,442	\$21,099	2.7%	-49.1%
Student Transportation Services	510	\$53,459	\$47,604	\$27,985	\$19,335	-22.5%	-30.9%
Severance/Early Retirement Pay	213	\$20,053	\$16,292	\$17,220	\$19,033	-1.3%	10.5%
Cleaning Services	420	\$19,658	\$25,335	\$19,939	\$18,566	-1.4%	-6.9%
Teacher Retirement Fund, After 7-1-95	216	\$1,909	\$263	\$7,606	\$18,174	75.7%	138.9%
Stipends	131	\$0	\$5,000	\$14,609	\$13,666	NA	-6.5%
Terminal Leave	125	\$0	\$3,022	\$11,732	\$12,519	NA	6.7%
Other Group Insurance Authorized by Statute	224	\$9,754	\$10,187	\$10,428	\$11,634	4.5%	11.6%
Instruction Services	311	\$5,000	\$1,113	\$7,192	\$10,798	21.2%	50.1%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Other Employee Benefits	241 - 290	\$12,046	\$10,675	\$10,028	\$8,492	-8.4%	-15.3%

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## Biannual Financial Report Data

## Franklin Community School Corp (4225)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,720	\$6,827	\$7,422	\$7,165	1.6%	-3.5%
Group Life Insurance	221	\$4,865	\$4,819	\$4,819	\$5,146	1.4%	6.8%
Advertising	540	\$4,250	\$2,808	\$6,606	\$5,139	4.9%	-22.2%
Staff Services	314	\$1,062,510	\$1,143,861	\$586,751	\$5,000	-73.8%	-99.1%
Dues and Fees	810	\$2,223	\$3,640	\$12,385	\$4,624	20.1%	-62.7%
Entertainment	240	\$0	\$2,747	\$3,566	\$2,633	NA	-26.2%
Content	747	\$0	\$0	\$0	\$1,800	NA	NA
Judgments Against the School Corporation	820	\$190	\$190	\$141	\$77	-20.3%	-45.9%
Unemployment Insurance	230	\$5,249	\$6,546	-\$520	\$25	-73.7%	NA
Vehicles	731	\$400,000	\$0	\$0	\$0	-100.0%	NA
Connectivity	744	\$6,720	\$6,760	\$16,970	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$0	\$2,014	\$275	\$0	NA	-100.0%
Improvements Other Than Buildings	715	\$1,700	\$0	\$0	\$0	-100.0%	NA
Contributions & Donations to Outside Organizations	570	\$0	\$5,000	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$11,154,253</b>	<b>\$11,219,290</b>	<b>\$12,896,900</b>	<b>\$12,736,185</b>	<b>3.4%</b>	<b>-1.2%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$5,140,000	\$7,120,000	\$7,515,000	\$8,100,000	12.0%	7.8%
Interest	832	\$7,781,245	\$6,075,875	\$6,382,375	\$6,805,883	-3.3%	6.6%
Construction Services	450	\$1,689,993	\$296,057	\$446,098	\$1,163,739	-8.9%	160.9%
Computer Hardware	741	\$564,662	\$301,449	\$119,308	\$417,185	-7.3%	249.7%
Equipment	730	\$418,878	\$319,189	\$259,173	\$288,504	-8.9%	11.3%
Stipends	131	\$7,285	\$19,939	\$27,326	\$271,205	147.0%	892.5%
Miscellaneous Objects	876 - 899	\$128,342	\$0	\$80,263	\$67,535	-14.8%	-15.9%
Overtime Salaries	140	\$355,319	\$322,470	\$348,468	\$37,416	-43.0%	-89.3%
Other Professional and Technical Services	319	\$25,460	\$21,033	\$15,879	\$31,252	5.3%	96.8%
Teacher Retirement Fund, After 7-1-95	216	\$14,539	\$16,537	\$17,660	\$14,671	0.2%	-16.9%
Social Security Certified	212	\$14,406	\$14,703	\$15,783	\$12,955	-2.6%	-17.9%
Social Security Noncertified	211	\$13,395	\$11,918	\$11,497	\$9,948	-7.2%	-13.5%
Instructional Programs Improvement Services	312	\$9,053	\$2,761	\$5,363	\$8,061	-2.9%	50.3%
Other Supplies and Materials	615. 660 - 689	\$0	\$6,329	\$4,810	\$7,744	NA	61.0%
Operational Supplies	611	\$15,133	\$9,241	\$3,997	\$2,968	-33.5%	-25.7%
Other Purchased Services	593	\$432	\$0	\$0	\$1,500	36.5%	NA
Public Employees Retirement Fund	214	\$2,678	\$2,001	\$294	\$1,069	-20.5%	263.9%
Licensed Employees	135	\$0	\$0	\$955	\$1,060	NA	11.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,491	\$1,017	\$1,041	\$944	-10.8%	-9.3%
Postage and Postage Machine Rental	532	\$0	\$760	\$380	\$693	NA	82.5%
Board of Education Services	318	\$40,941	\$500	\$31,331	\$500	-66.8%	-98.4%
Non - Certified Salaries	120	\$27,692	\$23,290	\$0	\$275	-68.4%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Franklin Community School Corp (4225)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Repairs and Maintenance Services	430	\$100,000	\$74,675	\$172,456	\$0	-100.0%	-100.0%
Certified Salaries	110	\$740	\$1,810	\$0	\$0	-100.0%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$145,143	\$0	\$0	NA	NA
Group Health Insurance	222	\$2,666	\$2,315	\$0	\$0	-100.0%	NA
Other Group Insurance Authorized by Statute	224	\$97	\$83	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$26	\$22	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$16,354,474</b>	<b>\$14,789,116</b>	<b>\$15,459,456</b>	<b>\$17,245,108</b>	<b>1.3%</b>	<b>11.6%</b>
<b>Grand Total</b>		<b>\$54,687,989</b>	<b>\$53,107,100</b>	<b>\$54,236,586</b>	<b>\$57,249,537</b>	<b>1.2%</b>	<b>5.6%</b>