

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Franklin County Com Sch Corp (2475)**

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$14,954,118	57.8%	\$14,610,327	53.0%	\$14,129,822	51.5%	\$13,963,887	52.1%
Student Instructional Support	\$1,662,403	6.4%	\$1,598,786	5.8%	\$1,718,812	6.3%	\$1,748,433	6.5%
Overhead and Operational Nonoperational	\$5,747,170	22.2%	\$6,417,779	23.3%	\$6,575,434	24.0%	\$7,260,231	27.1%
Nonoperational	\$3,516,346	13.6%	\$4,923,963	17.9%	\$5,028,859	18.3%	\$3,816,736	14.2%
<b>Grand Total</b>	<b>\$25,880,037</b>		<b>\$27,550,856</b>		<b>\$27,452,927</b>		<b>\$26,789,287</b>	

**Student Instructional Expenditures (Academic Achievement plus Support)**

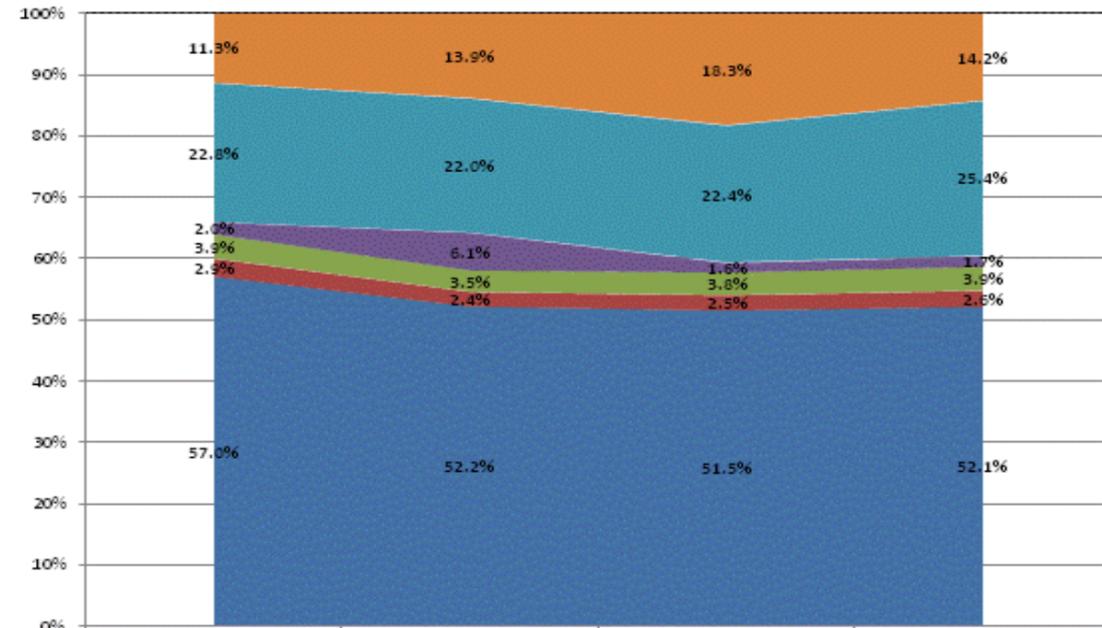
FY 2006  
64.2%

FY 2009  
58.8%

FY 2013  
57.7%

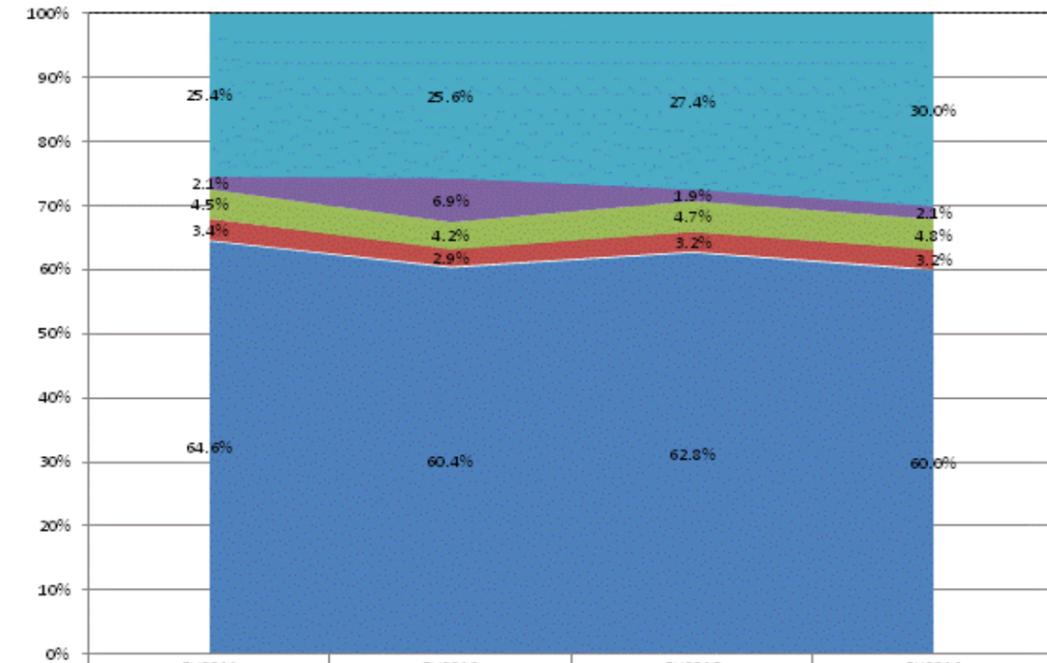
FY 2014  
58.7%

**All Expenditures**



Non-Operational	11.3%	13.9%	18.3%	14.2%
Other Overhead and Operational	22.8%	22.0%	22.4%	25.4%
Corporation Administration	2.0%	6.1%	1.6%	1.7%
School Administration	3.9%	3.5%	3.8%	3.9%
Other Student Instructional Support	2.9%	2.4%	2.5%	2.6%
Student Academic Achievement	57.0%	52.2%	51.5%	52.1%

**Operational Expenditures Only**



Other Overhead and Operational	25.4%	25.6%	27.4%	30.0%
Corporation Administration	2.1%	6.9%	1.9%	2.1%
School Administration	4.5%	4.2%	4.7%	4.8%
Other Student Instructional Support	3.4%	2.9%	3.2%	3.2%
Student Academic Achievement	64.6%	60.4%	62.8%	60.0%

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<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$290,027	\$621,218	\$656,444	N/A	126%	6%
11100 Regular Programs; Elementary	\$4,223,041	\$6,135,721	\$5,571,627	\$5,139,386	22%	-16%	-8%
11200 Regular Programs; Middle/Junior High	\$1,409,630	\$2,037,779	\$1,665,714	\$1,691,956	20%	-17%	2%
11300 Regular Programs; High School	\$1,908,169	\$2,937,135	\$2,610,242	\$2,390,268	25%	-19%	-8%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$417,933	\$552,567	N/A	N/A	32%
11420 Vocational Education; Agriculture B	\$57,055	\$82,727	\$71,838	\$49,090	-14%	-41%	-32%
11450 Vocational Education; Consumer and Homemaking	\$50,369	\$56,114	\$42,232	\$55,345	10%	-1%	31%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$7,066	\$0	\$0	\$0	-100%	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$6,467	\$789	\$5,039	\$0	-100%	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$174,421	\$242,168	\$159,311	\$139,367	-20%	-42%	-13%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$36,779	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$628,506	\$718,920	\$651,328	\$997,539	59%	39%	53%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$136,340	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$13,062	\$14,419	\$9,152	\$7,757	-41%	-46%	-15%
12710 Equal Opportunity At Risk	\$57,561	\$94,595	\$650	\$0	-100%	-100%	-100%
12810 Special Education Preschool	\$71,972	\$94,515	\$144,074	\$148,963	107%	58%	3%
12900 Other Special Programs	\$140,936	\$128,079	\$98,694	\$1,142	-99%	-99%	-99%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$359	\$490	\$977	\$284	-21%	-42%	-71%
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$36,388	\$10,487	\$7,630	\$9,365	-74%	-11%	23%
16100 Remediation Testing	\$110,753	\$43,654	\$67,469	\$49,980	-55%	14%	-26%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$413,807	\$396,065	\$240,101	\$235,897	-43%	-40%	-2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$622,987	\$418,756	\$508,629	\$194,115	-69%	-54%	-62%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$97,469	\$0	\$0	\$11,307	-88%	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$609	\$0	\$1,935	\$2,075	241%	N/A	7%
22110 Improvement of Instruction; Service Area Direction	\$133,037	\$68,048	\$34,289	\$85,294	-36%	25%	149%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$113,433	\$22,072	\$12,575	\$21,092	-81%	-4%	68%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$60,454	\$0	N/A	N/A	-100%
22210 Library/Media Services; Service Area Direction	\$88,074	\$109,020	\$134,229	\$151,203	72%	39%	13%
22220 Library/Media Services; School Library	\$279,284	\$381,263	\$268,462	\$303,727	9%	-20%	13%
22230 Library/Media Services; Audiovisual	\$9,471	\$7,052	\$10,135	\$8,691	-8%	23%	-14%
22250 Library/Media Services; Computer Assisted Instruction Services	\$119,344	\$88,169	\$8,764	\$36,117	-70%	-59%	312%
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$5,300	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$179,504	\$232,264	\$699,820	\$841,937	369%	262%	20%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$9,861	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$216,231	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$760,266	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$11,929,272</b>	<b>\$14,610,327</b>	<b>\$14,129,822</b>	<b>\$13,963,887</b>	<b>17%</b>	<b>-4%</b>	<b>-1%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$10,314	\$11,412	\$14,913	\$11,354	10%	-1%	-24%
21220 Guidance Services; Counseling Services	\$330,254	\$471,037	\$446,636	\$496,351	50%	5%	11%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$13,938	\$0	N/A	N/A	-100%
21340 Health Services; Nurse Services	\$132,469	\$197,813	\$212,840	\$191,166	44%	-3%	-10%
21390 Health Services; Other Health Services	\$0	\$150	\$0	\$0	N/A	-100%	N/A
21510 Speech Pathology and Audiology Services; Service Area Direction	\$141,758	\$164	\$892	\$2,587	-98%	> 500%	190%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$633,546	\$918,211	\$1,029,592	\$1,046,976	65%	14%	2%

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<b>Student Instructional Support Total</b>	<b>\$1,248,342</b>	<b>\$1,598,786</b>	<b>\$1,718,812</b>	<b>\$1,748,433</b>	<b>40%</b>	<b>9%</b>	<b>2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$57,559	\$86,007	\$92,446	\$90,469	57%	5%	-2%
23150 Board of Education; Legal Services	\$7,646	\$2,374	\$2,352	\$9,572	25%	303%	307%
23160 Board of Education; Promotion Expenses	\$3,027	\$1,334	\$2,754	\$1,430	-53%	7%	-48%
23190 Board of Education; Other Governing Body Services	\$163	\$1,055	\$1,567	\$106	-35%	-90%	-93%
23210 Executive Administration; Office of The Superintendent	\$179,508	\$226,369	\$230,613	\$253,115	41%	12%	10%
23290 Executive Administration; Other Executive Administration Services	\$5,191	\$4,174	\$3,169	\$4,787	-8%	15%	51%
25110 Fiscal Services; Office of The Business Manager	\$41,516	\$86,870	\$0	\$0	-100%	-100%	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$25,121	\$41,893	\$44,648	N/A	78%	7%
25150 Fiscal Services; Payroll Services	\$25,336	\$35,006	\$45,961	\$51,899	105%	48%	13%
25160 Fiscal Services; Financial Accounting	\$12,228	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$15,135	\$12,661	\$6,445	\$4,657	-69%	-63%	-28%
25990 Other Support Services, Central	\$237,516	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$164,515	\$184,088	\$161,095	N/A	-2%	-12%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,193,828	\$1,407,546	\$1,222,619	\$1,310,150	10%	-7%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$62,018	\$67,953	\$77,103	\$103,968	68%	53%	35%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$0	\$879	\$0	N/A	N/A	-100%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,097	\$2,360	\$1,465	\$1,370	-78%	-42%	-7%
26600 Operation and Maintenance of Plant Services; Security Services	\$32,474	\$21,266	\$30,114	\$51,063	57%	140%	70%
26700 Operation and Maintenance of Plant Services; Insurance	\$142,812	\$289,791	\$303,791	\$861,617	> 500%	197%	184%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$2,265	\$0	\$0	N/A	-100%	N/A
27010 Student Transportation; Service Area Direction	\$85,551	\$137,849	\$90,575	\$95,373	11%	-31%	5%
27100 Student Transportation; Vehicle Operation	\$202,894	\$229,859	\$262,318	\$296,587	46%	29%	13%
27200 Student Transportation; Monitoring Services	\$0	\$41,266	\$0	\$0	N/A	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$141,329	\$240,264	\$242,244	\$195,459	38%	-19%	-19%
27400 Student Transportation; Purchase of School Buses	\$115,280	\$286,437	\$178,820	\$174,544	51%	-39%	-2%
27500 Student Transportation; Insurance on Buses	\$8,262	\$994	\$156	\$3,965	-52%	299%	> 500%
27700 Student Transportation; Contracted Transportation Services	\$1,731,080	\$2,000,857	\$2,437,912	\$2,436,969	41%	22%	0%
27900 Student Transportation; Other Student Transportation Services	\$4,410	\$4,767	\$5,069	\$4,367	-1%	-8%	-14%
27910 Student Transportation; Bus Driver Training	\$0	\$3,350	\$4,341	\$2,050	N/A	-39%	-53%
31100 Food Services Operations; Service Area Direction	\$91,880	\$161,295	\$159,295	\$165,611	80%	3%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$306,228	\$318,849	\$335,102	\$358,101	17%	12%	7%
31900 Other Food Services	\$567,020	\$555,324	\$612,340	\$577,259	2%	4%	-6%
<b>Overhead and Operational Total</b>	<b>\$5,275,988</b>	<b>\$6,417,779</b>	<b>\$6,575,434</b>	<b>\$7,260,231</b>	<b>38%</b>	<b>13%</b>	<b>10%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$8,848	\$21,183	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$206,353	\$253,507	\$248,247	\$258,311	25%	2%	4%
33910 High School Band Uniforms	\$15,000	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$0	\$2,505	\$20,290	\$600	N/A	-76%	-97%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$137,757	\$122,022	\$71,837	\$164,893	20%	35%	130%
43000 Facilities Acquisition and Construction; Professional Services	\$171,672	\$17,535	\$29,738	\$45,015	-74%	157%	51%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$300,024	\$2,080,338	\$1,871,358	\$940,671	214%	-55%	-50%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$85,246	\$85,456	\$144,161	\$148,135	74%	73%	3%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$50,482	\$19,326	N/A	N/A	-62%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$125,000	\$533,000	\$662,750	N/A	430%	24%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$335,000	\$130,000	\$0	\$0	-100%	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$8,261	\$29,138	\$13,613	N/A	65%	-53%

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52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$65,850	\$5,649	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$46,296	\$0	N/A	N/A	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,662,400	\$1,705,500	\$1,698,000	\$1,283,000	-23%	-25%	-24%
54200 Common School Fund; Principal	\$458,948	\$367,008	\$286,062	\$279,423	-39%	-24%	-2%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$250	\$1,000	N/A	N/A	300%
<b>Nonoperational Total</b>	<b>\$3,447,097</b>	<b>\$4,923,963</b>	<b>\$5,028,859</b>	<b>\$3,816,736</b>	<b>11%</b>	<b>-22%</b>	<b>-24%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$43,981	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$931,420	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,983,588	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$20,349	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$3,979,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>