

**LEA 350 - Franklin County Schools**

**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
111 Superintendent	\$ 129,780	0.22%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	384,517	0.66%
114 Principal/Headmaster	1,261,857	2.16%
115 Finance Officer	-	0.00%
116 Assistant Principal (Non-teaching)	1,150,395	1.97%
117 Other Assistant Principal Assignment	100,558	0.17%
118 Assistant Superintendent	-	0.00%
121 Teacher	22,658,748	38.73%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	66,348	0.11%
124 Foreign Exchange (VIF)	224,187	0.38%
125 New Teacher Orientation	14,319	0.02%
126 Extended Contracts	5,974	0.01%
127 Master Teacher	57,575	0.10%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	46,411	0.08%
129_2 Held Harmless Salary	378,238	0.65%
131 Instructional Support I - Regular Teacher Pay Scale	2,867,126	4.90%
132 Instructional Support II - Advanced Pay Scale	516,479	0.88%
133 Psychologists	147,930	0.25%
135 Instructional Facilitators	807,880	1.38%
141 Teacher Assistant - Other	174,951	0.30%
142 Teacher Assistant - NCLB	1,608,373	2.75%
143 Tutor (Within the instructional day)	44,768	0.08%
144 Interpreter, Brailist, Translator, Education Interpreter	-	0.00%
145 Therapist	51,997	0.09%
146 School-Based Specialist	-	0.00%
147 Monitor	175,869	0.30%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	-	0.00%
151 Office Support	932,263	1.59%
152 Technician	97,359	0.17%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Teacher - Regular Teacher Absence	425,417	0.73%
163 Substitute Teacher - Staff Development Absence	2,215	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	79,453	0.14%
166 Teacher Assistant Salary When Substituting (Staff Development)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	341,435	0.58%
171 Driver	979,790	1.67%
172 Driver Overtime	137,301	0.23%
173 Custodian	1,028,414	1.76%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	338,743	0.58%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	278,395	0.48%
181 Supplement/Supplementary Pay	631,415	1.08%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	92,974	0.16%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

Updated on: August 31, 2021

Printed: 10/21/2022

Page 1 of 3

**LEA 350 - Franklin County Schools**

**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	79,761	0.14%
199 Overtime Pay	251,155	0.43%
<b>Subtotal:</b>	<b>\$ 38,570,370</b>	<b>65.93%</b>
<b>Employee Benefits</b>		
211 Employer's Social Security Cost- Regular	\$ 2,833,460	4.84%
221 Employer's Retirement Cost - Regular	8,542,292	14.60%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	5,053,219	8.64%
232 Employer's Workers' Comp Insurance Cost	-	0.00%
233 Employer's Unemployment Insurance Cost	-	0.00%
234 Employer's Dental Insurance Cost	-	0.00%
235 Employer's Life Insurance Cost	-	0.00%
184 Longevity Pay	104,379	0.18%
185 Bonus Leave Payoff	-	0.00%
186 Short Term Disability Pay - Beyond Six Months	-	0.00%
188 Annual Leave Payoff	191,452	0.33%
189 Short Term Disability Pay – First Six Months	18,914	0.03%
<b>Subtotal:</b>	<b>\$ 16,743,716</b>	<b>28.62%</b>
<b>Purchased Services</b>		
311 Contracted Services	\$ 1,209,759	2.07%
312 Workshop Expenses	59,949	0.10%
313 Advertising Cost	-	0.00%
314 Printing and Binding Fees	253	0.00%
315 Reproduction Costs	151	0.00%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	21,323	0.04%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Contract Services	118,966	0.20%
321 Public Utilities - Electric Services	-	0.00%
322 Public Utilities - Natural Gas	-	0.00%
323 Public Utilities - Water/Sewer	-	0.00%
324 Waste Management	-	0.00%
325 Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326 Contracted Repairs and Maintenance - Equipment	(5,374)	-0.01%
327 Rentals/Leases	-	0.00%
331 Pupil Transportation - Contracted	4,654	0.01%
332 Travel Reimbursement	6,664	0.01%
333 Field Trips	-	0.00%
341 Telephone	1,069	0.00%
342 Postage	-	0.00%
343 Telecommunications Services	50,139	0.09%
344 Mobile Communication Costs	-	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	49,068	0.08%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 1,516,621</b>	<b>2.59%</b>
<b>Supplies &amp; Materials</b>		
411 Supplies and Materials	\$ 294,614	0.50%
412M State Textbooks (MFR Data Source)	\$ -	0.00%
413 Other Textbooks	203,980	0.35%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	-	0.00%
418 Computer Software and Supplies	86,531	0.15%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	179,568	0.31%
423 Gas/Diesel Fuel	40,118	0.07%
424 Oil	13,832	0.02%

Updated on: August 31, 2021

Printed: 10/21/2022

Page 2 of 3

**LEA 350 - Franklin County Schools**

**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description	Annual Expenditures	%
<b>Salary</b>		
425 Tires and Tubes	25,230	0.04%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	422,687	0.72%
462 Computer Equipment - Inventoried	162,875	0.28%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
<b>Subtotal:</b>	<b>\$ 1,429,435</b>	<b>2.44%</b>
<b>Capital Outlay</b>		
522 General Contract	\$ -	0.00%
524 Electrical Contract	-	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	238,858	0.41%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	-	0.00%
<b>Subtotal:</b>	<b>\$ 238,858</b>	<b>0.41%</b>
<b>Other</b>		
361 Membership Dues and Fees	\$ -	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
378 Scholastic Accident Insurance	490	0.00%
379 Other Insurance and Judgments	2,430	0.00%
381 Debt Service-Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
<b>Subtotal:</b>	<b>\$ 2,920</b>	<b>0.00%</b>
<b>Grand Total:</b>	<b>\$ 58,501,918</b>	<b>100.00%</b>

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data; the rest is based on JHA351EG-R01  
 2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)  
 3) Excludes State Fiscal Recovery Funds (PRC 140-141)

