

**LEA 350 - Franklin County Schools**

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

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

| Object Category/Object Code Description                                    | Annual Expenditures | %      |
|--|---------------------|--------|
| <b>Salary</b>  |                     |        |
| 111 Superintendent   | \$ 134,976          | 0.22%  |
| 112 Associate and Deputy Superintendent                                    | -                   | 0.00%  |
| 113 Director and/or Supervisor   | 407,345             | 0.66%  |
| 114 Principal/Headmaster   | 1,347,380           | 2.19%  |
| 115 Finance Officer  | -                   | 0.00%  |
| 116 Assistant Principal (Non-teaching)                                     | 1,166,663           | 1.90%  |
| 117 Other Assistant Principal Assignment                                   | 88,457              | 0.14%  |
| 118 Assistant Superintendent   | -                   | 0.00%  |
| 121 Teacher  | 23,555,472          | 38.29% |
| 122 Interim Teacher – (Paid at Non-certified Rate)                         | 13,272              | 0.02%  |
| 123 JROTC Teacher  | 68,933              | 0.11%  |
| 124 Foreign Exchange (VIF)   | 299,862             | 0.49%  |
| 125 New Teacher Orientation  | 20,565              | 0.03%  |
| 126 Extended Contracts   | -                   | 0.00%  |
| 127 Master Teacher   | 59,400              | 0.10%  |
| 128 Re-employed Retired Teacher - Exempt from the Earnings Cap             | -                   | 0.00%  |
| 129_1 Held Harmless Salary   | -                   | 0.00%  |
| 129_2 Held Harmless Salary   | -                   | 0.00%  |
| 131 Instructional Support I - Regular Teacher Pay Scale                    | 2,812,580           | 4.57%  |
| 132 Instructional Support II - Advanced Pay Scale                          | 571,803             | 0.93%  |
| 133 Psychologists  | 157,879             | 0.26%  |
| 135 Instructional Facilitators   | 1,073,260           | 1.74%  |
| 141 Teacher Assistant - Other  | 185,608             | 0.30%  |
| 142 Teacher Assistant - NCLB   | 1,748,303           | 2.84%  |
| 143 Tutor (Within the instructional day)                                   | 266,905             | 0.43%  |
| 144 Interpreter, Brailist, Translator, Education Interpreter               | -                   | 0.00%  |
| 145 Therapist  | 55,566              | 0.09%  |
| 146 School-Based Specialist  | -                   | 0.00%  |
| 147 Monitor  | 216,186             | 0.35%  |
| 148 Non-Certified Instructor   | -                   | 0.00%  |
| 149 School Resource Officer  | -                   | 0.00%  |
| 151 Office Support   | 477,971             | 0.78%  |
| 152 Technician   | -                   | 0.00%  |
| 153 Administrative Specialist (Central Support)                            | -                   | 0.00%  |
| 162 Substitute Teacher - Regular Teacher Absence                           | 526,517             | 0.86%  |
| 163 Substitute Teacher - Staff Development Absence                         | 24,838              | 0.04%  |
| 164 Substitute Teacher - Full-Time Non-Certified                           | -                   | 0.00%  |
| 165 Substitute - Non-Teaching  | 54,680              | 0.09%  |
| 166 Teacher Assistant Salary When Substituting (Staff Development Absence) | -                   | 0.00%  |
| 167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)   | 418,669             | 0.68%  |
| 171 Driver   | 1,058,967           | 1.72%  |
| 172 Driver Overtime  | 141,687             | 0.23%  |
| 173 Custodian  | 1,188,040           | 1.93%  |
| 174 Cafeteria Workers  | -                   | 0.00%  |
| 175 Skilled Trades   | 399,148             | 0.65%  |
| 176 Manager  | -                   | 0.00%  |
| 177 Work Study Student   | -                   | 0.00%  |
| 180 Bonus Pay (Not Subject to Retirement)                                  | 182,113             | 0.30%  |
| 181 Supplement/Supplementary Pay   | 918,744             | 1.49%  |
| 182 Employee Allowances Taxable  | -                   | 0.00%  |
| 183 Bonus Pay (Subject to Retirement)                                      | -                   | 0.00%  |
| 187 Salary Differential  | -                   | 0.00%  |
| 191 Curriculum Development Pay   | 6,675               | 0.01%  |
| 192 Additional Responsibility Stipend                                      | 15,118              | 0.02%  |
| 193 Mentor Pay Stipend   | -                   | 0.00%  |
| 195 Planning Period Stipend  | -                   | 0.00%  |

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| Object Category/Object Code Description                                 | Annual Expenditures | %             |
|---|---------------------|---------------|
| <b>Salary</b>   |                     |               |
| 196 Staff Development Participant Pay                                   | 124,990             | 0.20%         |
| 197 Staff Development Instructor  | 23,781              | 0.04%         |
| 198 Tutorial Pay  | 74,121              | 0.12%         |
| 199 Overtime Pay  | 274,207             | 0.45%         |
| <b>Subtotal: \$</b>   | <b>40,160,679</b>   | <b>65.28%</b> |
| <b>Employee Benefits</b>  |                     |               |
| 211 Employer's Social Security Cost- Regular                            | \$ 2,952,261        | 4.80%         |
| 221 Employer's Retirement Cost - Regular                                | 9,471,207           | 15.40%        |
| 229 Other Retirement Cost   | -                   | 0.00%         |
| 231 Employer's Hospitalization Insurance                                | 5,271,034           | 8.57%         |
| 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   | 101,446             | 0.16%         |
| 185 Bonus Leave Payoff  | -                   | 0.00%         |
| 186 Short Term Disability Pay - Beyond Six Months                       | 796                 | 0.00%         |
| 188 Annual Leave Payoff   | 163,995             | 0.27%         |
| 189 Short Term Disability Pay – First Six Months                        | 47,923              | 0.08%         |
| <b>Subtotal: \$</b>   | <b>18,008,661</b>   | <b>29.27%</b> |
| <b>Purchased Services</b>   |                     |               |
| 311 Contracted Services   | \$ 1,100,222        | 1.79%         |
| 312 Workshop Expenses   | 26,250              | 0.04%         |
| 313 Contracted Instructional Substitutes                                | -                   | 0.00%         |
| 314 Marketing Costs   | 850                 | 0.00%         |
| 315 Reproduction Costs  | 4,849               | 0.01%         |
| 316 Commercial Driver's License Medical Exam Expenses                   | -                   | 0.00%         |
| 317 Psychological Contract Services                                     | 10,696              | 0.02%         |
| 318 Speech and Language Contracted Services                             | -                   | 0.00%         |
| 319 Other Professional/Technical Contract Services                      | 720,610             | 1.17%         |
| 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                      | (11,312)            | -0.02%        |
| 327 Rentals/Leases  | -                   | 0.00%         |
| 329 Other Property Services   | -                   | 0.00%         |
| 331 Pupil Transportation - Contracted                                   | 6,758               | 0.01%         |
| 332 Travel Reimbursement  | 4,589               | 0.01%         |
| 333 Field Trips   | -                   | 0.00%         |
| 341 Telephone   | 976                 | 0.00%         |
| 342 Postage   | -                   | 0.00%         |
| 343 Telecommunications Services   | 36,857              | 0.06%         |
| 344 Mobile Communication Costs  | -                   | 0.00%         |
| 345 Security Monitoring   | -                   | 0.00%         |
| 351 Tuition Reimbursements  | 117,297             | 0.19%         |
| 352 Employee Education Reimbursement                                    | -                   | 0.00%         |
| 353 Certification/Licensing Fees  | -                   | 0.00%         |
| <b>Subtotal: \$</b>   | <b>2,018,642</b>    | <b>3.28%</b>  |
| <b>Supplies &amp; Materials</b>   |                     |               |
| 411 Supplies and Materials  | \$ 483,157          | 0.79%         |
| 412M State Textbooks (MFR Data Source)                                  | \$ -                | 0.00%         |
| 413 Other Textbooks   | 106,589             | 0.17%         |
| 413M Other Textbooks (MFR Data Source)                                  | -                   | 0.00%         |
| 414 Library Books (Regular and Replacement)                             | -                   | 0.00%         |
| 415 Community College/University Textbooks                              | -                   | 0.00%         |
| 418 Computer Software and Supplies                                      | 138,856             | 0.23%         |
| 421 Fuel for Facilities   | -                   | 0.00%         |
| 422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze | 212,024             | 0.34%         |
| 423 Gas/Diesel Fuel   | 57,957              | 0.09%         |

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**LEA 350 - Franklin County Schools**

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

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

| Object Category/Object Code Description | Annual Expenditures | %     |
|---|---------------------|-------|
| <b>Salary</b><br>424 Oil                | 18,215              | 0.03% |

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|---|----------------------|----------------|
| <b>Salary</b>                                       |                      |                |
| 425 Tires and Tubes                                 | 68,542               | 0.11%          |
| 451 Food Purchase                                   | -                    | 0.00%          |
| 459 Other Food Purchases                            | 3,404                | 0.01%          |
| 461 Furniture and Equipment - Inventoried           | 146,928              | 0.24%          |
| 462 Computer Equipment - Inventoried                | 84,220               | 0.14%          |
| 471 Sales and Use Tax Expense                       | -                    | 0.00%          |
| 472 Sales and Use Tax Refund (Contra-expenditure)   | -                    | 0.00%          |
| <b>Subtotal:</b>                                    | <b>\$ 1,319,891</b>  | <b>2.15%</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 | 9,795                | 0.02%          |
| 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>\$ 9,795</b>      | <b>0.02%</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                   | 463                  | 0.00%          |
| 379 Other Insurance and Judgments                   | -                    | 0.00%          |
| 715 Transfers to Multiple Enterprise Fund           | -                    | 0.00%          |
| <b>Subtotal:</b>                                    | <b>\$ 463</b>        | <b>0.00%</b>   |
| <b>Grand Total:</b>                                 | <b>\$ 61,518,130</b> | <b>100.00%</b> |

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M & 413M are based on MFR data; the rest is based on JHA351EG-R01  
 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

