

LEA 350 - Franklin County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2024-2025 District Expenditures by LEA and Object Code as of 6/30/2025

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 129,850	0.20%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	374,451	0.56%
114	Principal/Headmaster	1,484,696	2.24%
115	Finance Officer	85,493	0.13%
116	Assistant Principal (Non-teaching)	1,455,393	2.19%
117	Other Assistant Principal Assignment	131,879	0.20%
118	Assistant Superintendent	-	0.00%
121	Teacher	24,683,637	37.22%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	56,580	0.09%
124	Foreign Exchange (VIF)	472,124	0.71%
125	New Teacher Orientation	15,828	0.02%
126	Extended Contracts	-	0.00%
127	Master Teacher	-	0.00%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	19,347	0.03%
129_2	Held Harmless Salary	2,346	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	2,468,954	3.72%
132	Instructional Support II - Advanced Pay Scale	438,786	0.66%
133	Psychologists	164,823	0.25%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	1,061,034	1.60%
141	Teacher Assistant - Other	145,465	0.22%
142	Teacher Assistant - NCLB	1,799,833	2.71%
143	Tutor (Within the instructional day)	284,928	0.43%
144	Interpreter, Brailist, Translator, Education Interpreter	21,701	0.03%
145	Therapist	42,925	0.06%
146	School-Based Specialist	-	0.00%
147	Monitor	182,079	0.27%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	-	0.00%
151	Office Support	892,182	1.35%
152	Technician	402,483	0.61%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	619,202	0.93%
163	Substitute Teacher - Staff Development Absence	11,772	0.02%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	158,518	0.24%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	491,805	0.74%
171	Driver	1,139,156	1.72%
172	Driver Overtime	151,723	0.23%
173	Custodian	1,302,714	1.96%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	404,202	0.61%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	196,225	0.30%
181	Supplement/Supplementary Pay	986,236	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	20,344	0.03%
192	Additional Responsibility Stipend	50,813	0.08%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

Updated on: September 5, 2025

Printed: 10/6/2025

Page 1 of 3

LEA 350 - Franklin County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2024-2025 District Expenditures by LEA and Object Code as of 6/30/2025

Object Category/Object Code Description		Annual Expenditures		%
Salary				
196	Staff Development Participant Pay		1,300	0.00%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		137,535	0.21%
199	Overtime Pay		286,898	0.43%
		Subtotal: \$	42,775,261	64.50%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	3,136,474	4.73%
221	Employer's Retirement Cost - Regular		9,876,916	14.89%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		5,794,251	8.74%
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		127,113	0.19%
185	Bonus Leave Payoff		-	0.00%
186	Short Term Disability Pay - Beyond Six Months		29,095	0.04%
188	Annual Leave Payoff		201,577	0.30%
189	Short Term Disability Pay – First Six Months		51,758	0.08%
		Subtotal: \$	19,217,185	28.98%
Purchased Services				
311	Contracted Services	\$	1,678,651	2.53%
312	Workshop Expenses		57,523	0.09%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		84	0.00%
315	Reproduction Costs		-	0.00%
316	Commercial Driver's License Medical Exam Expenses		-	0.00%
317	Psychological Contract Services		-	0.00%
318	Speech and Language Contracted Services		-	0.00%
319	Other Professional/Technical Contract Services		394,314	0.59%
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		1,220	0.00%
327	Rentals/Leases		-	0.00%
331	Pupil Transportation - Contracted		-	0.00%
332	Travel Reimbursement		18,067	0.03%
333	Field Trips		-	0.00%
341	Telephone		176	0.00%
342	Postage		1,829	0.00%
343	Telecommunications Services		40,201	0.06%
344	Mobile Communication Costs		-	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		129,878	0.20%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		5,225	0.01%
		Subtotal: \$	2,327,167	3.51%
Supplies & Materials				
411	Supplies and Materials	\$	734,958	1.11%
412	State Textbooks	\$	-	0.00%
413	Other Textbooks		162,244	0.24%
414	Library Books (Regular and Replacement)		-	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		338,754	0.51%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		183,498	0.28%
423	Gas/Diesel Fuel		111,801	0.17%
424	Oil		21,116	0.03%

Updated on: September 5, 2025

Printed: 10/6/2025

Page 2 of 3

LEA 350 - Franklin County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2024-2025 District Expenditures by LEA and Object Code as of 6/30/2025

Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	60,771	0.09%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	3,134	0.00%
461 Furniture and Equipment - Inventoried	226,129	0.34%
462 Computer Equipment - Inventoried	102,861	0.16%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 1,945,266	2.93%
Capital Outlay		
522 General Contract	\$ -	0.00%
529 Miscellaneous Contracts and Other Charges	\$ -	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	56,493	0.09%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	-	0.00%
Subtotal:	\$ 56,493	0.09%
Other		
361 Membership Dues and Fees	\$ 750	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
375 Fidelity Bond Premium	-	0.00%
378 Scholastic Accident Insurance	510	0.00%
379 Other Insurance and Judgments	-	0.00%
381 Debt Service - Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 1,260	0.00%
Grand Total:	\$ 66,322,633	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

