

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Avon Community School Corp (3315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$4,308,225	\$4,261,762	\$4,239,706	\$4,380,433	0.42%	3.32%
Non - Certified Salaries	120	\$1,558,609	\$1,523,063	\$1,602,920	\$1,592,573	0.54%	-0.65%
Group Health Insurance	222	\$919,572	\$917,002	\$1,117,704	\$1,003,944	2.22%	-10.18%
Pupil Services	313	\$646,743	\$668,776	\$691,623	\$680,615	1.28%	-1.59%
Teacher Retirement Fund, After 7-1-95	216	\$314,971	\$315,440	\$317,745	\$340,124	1.94%	7.04%
Social Security Certified	212	\$300,583	\$296,865	\$296,568	\$312,614	0.99%	5.41%
Public Employees Retirement Fund	214	\$134,880	\$151,634	\$168,255	\$170,315	6.01%	1.22%
Social Security Noncertified	211	\$109,522	\$106,055	\$113,081	\$111,269	0.40%	-1.60%
Other Professional and Technical Services	319	\$76,350	\$89,991	\$115,533	\$102,058	7.53%	-11.66%
Operational Supplies	611	\$58,508	\$56,054	\$82,410	\$64,421	2.44%	-21.83%
Travel	580	\$16,871	\$21,740	\$35,362	\$30,672	16.12%	-13.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$27,455	\$30,378	\$29,872	\$29,893	2.15%	0.07%
Staff Services	314	\$0	\$651	\$5,362	\$18,434	NA	243.81%
Postage and Postage Machine Rental	532	\$16,274	\$16,465	\$18,083	\$17,989	2.54%	-0.52%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$7,503	\$4,010	\$12,365	NA	208.40%
Other Group Insurance Authorized by Statute	224	\$13,031	\$13,042	\$14,287	\$12,315	-1.40%	-13.80%
Content	747	\$0	\$2,750	\$1,445	\$9,367	NA	548.10%
Equipment	730	\$2,368	\$2,836	\$1,196	\$5,238	21.96%	338.05%
Overtime Salaries	140	\$0	\$0	\$2,095	\$5,227	NA	149.50%
Group Life Insurance	221	\$4,505	\$3,596	\$3,672	\$4,048	-2.63%	10.25%
Stipends	131	\$485	\$2,012	\$6,334	\$3,205	60.34%	-49.39%
Terminal Leave	125	\$0	\$1,290	\$0	\$2,393	NA	NA
Food Purchases	614	\$720	\$121	\$145	\$2,244	32.90%	1445.64%
Repairs and Maintenance Services	430	\$1,682	\$0	\$1,690	\$1,999	4.41%	18.28%
Instructional Programs Improvement Services	312	\$5,848	\$17,441	\$2,183	\$1,813	-25.38%	-16.93%
Group Accident Insurance	223	\$604	\$510	\$612	\$681	3.05%	11.28%
Licensed Employees	135	\$0	\$541	\$195	\$100	NA	-48.72%
Instruction Services	311	\$550	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$0	\$0	\$115	\$0	NA	-100.00%
Student Instructional Support Total		\$8,518,355	\$8,507,518	\$8,872,204	\$8,916,352	1.15%	0.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement							
Certified Salaries	110	\$23,551,786	\$22,621,083	\$22,940,005	\$25,139,552	1.64%	9.59%
Non - Certified Salaries	120	\$3,308,762	\$3,353,982	\$3,680,843	\$3,849,871	3.86%	4.59%
Group Health Insurance	222	\$3,422,758	\$3,181,825	\$3,878,637	\$3,711,385	2.04%	-4.31%
Teacher Retirement Fund, After 7-1-95	216	\$1,873,380	\$1,803,828	\$1,878,220	\$2,114,285	3.07%	12.57%
Social Security Certified	212	\$1,634,402	\$1,561,954	\$1,605,050	\$1,785,465	2.23%	11.24%
Transfer Tuition - Other	569	\$1,450,929	\$1,354,381	\$1,751,847	\$1,450,266	-0.01%	-17.22%
Textbooks	630	\$300,541	\$1,085,892	\$680,495	\$1,087,253	37.91%	59.77%
Content	747	\$145,846	\$54,963	\$293,955	\$490,814	35.44%	66.97%
Operational Supplies	611	\$391,060	\$422,237	\$487,266	\$436,358	2.78%	-10.45%
Other Supplies and Materials	615, 660 - 689	\$525,921	\$451,553	\$416,046	\$433,072	-4.74%	4.09%
Licensed Employees	135	\$61,193	\$58,448	\$124,230	\$422,473	62.10%	240.07%
Public Employees Retirement Fund	214	\$249,940	\$301,960	\$347,217	\$360,682	9.60%	3.88%
Pupil Services	313	\$1,164	\$23,102	\$139,973	\$323,973	308.42%	131.45%
Other Professional and Technical Services	319	\$230,248	\$215,301	\$236,231	\$307,049	7.46%	29.98%
Social Security Noncertified	211	\$243,649	\$249,186	\$270,124	\$290,967	4.54%	7.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$144,575	\$143,163	\$131,812	\$145,903	0.23%	10.69%
Instructional Programs Improvement Services	312	\$10,444	\$50,082	\$85,907	\$130,208	87.91%	51.57%
Nonlicensed Employees	136	\$317,948	\$293,486	\$329,737	\$80,655	-29.03%	-75.54%
Equipment Purchase over the LEA's Cap. Threshold	735	\$29,153	\$32,021	\$37,413	\$70,653	24.77%	88.85%
Stipends	131	\$12,671	\$23,830	\$35,177	\$68,519	52.49%	94.78%
Library Books	640	\$77,069	\$83,156	\$64,465	\$58,481	-6.67%	-9.28%
Other Group Insurance Authorized by Statute	224	\$37,647	\$38,216	\$35,749	\$43,833	3.88%	22.61%
Dues and Fees	810	\$33,786	\$33,210	\$36,179	\$32,296	-1.12%	-10.73%
Other Purchased Services	593	\$1,900	\$25,352	\$6,526	\$31,428	101.67%	381.60%
Repairs and Maintenance Services	430	\$94,694	\$20,543	\$24,775	\$26,590	-27.21%	7.33%
Travel	580	\$24,723	\$16,060	\$25,893	\$20,267	-4.85%	-21.73%
Rentals	440	\$14,703	\$14,577	\$12,694	\$19,683	7.57%	55.06%
Periodicals	650	\$18,988	\$12,206	\$14,772	\$10,318	-14.14%	-30.15%
Bank Service Charges	871	\$4,702	\$4,504	\$5,414	\$8,893	17.27%	64.26%
Equipment	730	\$15,582	\$3,167	\$8,280	\$6,950	-18.28%	-16.06%
Overtime Salaries	140	\$0	\$0	\$7,043	\$6,586	NA	-6.50%
Instruction Services	311	\$2,388	\$2,535	\$6,224	\$4,959	20.04%	-20.33%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$2,579	\$4,802	\$2,760	\$3,474	7.74%	25.89%
Unemployment Insurance	230	\$2,833	\$6,141	\$0	\$2,780	-0.47%	NA
Computer Hardware	741	\$54,736	\$46,833	\$32,774	\$1,137	-62.04%	-96.53%
Workers Compensation Insurance	225	\$0	\$335,524	\$293,123	\$825	NA	-99.72%
Group Life Insurance	221	\$642	\$508	\$40,628	\$564	-3.16%	-98.61%
Staff Services	314	\$0	\$150	\$4,041	\$320	NA	-92.08%
Professional Development	748	\$965	\$1,724	\$400	\$129	-39.53%	-67.75%
Group Accident Insurance	223	\$178	\$72	\$84	\$95	-14.68%	12.50%
Postage and Postage Machine Rental	532	\$0	\$0	\$28	\$4	NA	-87.37%
Gasoline and Lubricants	613	\$627	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$76	\$1,140	\$78	\$0	-100.00%	-100.00%
Statistical Services	317	\$15,000	\$0	\$0	\$0	-100.00%	NA
Insurance	520	\$298	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$1,573	\$11,376	\$2,000	\$0	-100.00%	-100.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$259	\$0	\$0	\$0	-100.00%	NA
Connectivity	744	\$40,613	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$0	\$173	\$0	\$0	NA	NA
Terminal Leave	125	\$0	\$1,830	\$0	\$0	NA	NA

Student Academic Achievement Total		\$38,352,928	\$37,946,074	\$39,974,116	\$42,979,011	2.89%	7.52%
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Overhead and Operational

Non - Certified Salaries	120	\$8,292,723	\$8,263,919	\$8,371,924	\$8,819,333	1.55%	5.34%
Food Purchases	614	\$2,054,991	\$2,012,580	\$1,830,931	\$1,947,694	-1.33%	6.38%
Vehicles	731	\$0	\$0	\$0	\$1,868,454	NA	NA
Group Health Insurance	222	\$1,772,722	\$1,655,232	\$1,876,317	\$1,662,046	-1.60%	-11.42%
Heating and Cooling for Buildings - Gas	622	\$846,844	\$431,407	\$1,370,539	\$1,050,297	5.53%	-23.37%
Light and Power - Other Than Heating and Cooling	625	\$1,590,282	\$1,736,098	\$995,643	\$1,028,421	-10.32%	3.29%
Public Employees Retirement Fund	214	\$749,690	\$866,501	\$918,719	\$948,935	6.07%	3.29%
Repairs and Maintenance Services	430	\$365,849	\$385,057	\$529,286	\$890,066	24.89%	68.16%
Operational Supplies	611	\$651,237	\$589,009	\$692,949	\$884,047	7.94%	27.58%
Insurance	520	\$748,378	\$533,335	\$544,303	\$794,845	1.52%	46.03%
Social Security Noncertified	211	\$609,186	\$615,950	\$636,241	\$653,569	1.77%	2.72%
Certified Salaries	110	\$545,485	\$566,175	\$527,411	\$588,449	1.91%	11.57%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Gasoline and Lubricants	613	\$828,498	\$829,352	\$718,914	\$519,852	-11.00%	-27.69%
Water and Sewage	411	\$23,179	\$253,894	\$177,158	\$259,881	82.99%	46.69%
Other Purchased Services	593	\$20,440	\$41,321	\$221,874	\$212,840	79.64%	-4.07%
Pre-2008 Object Code - Temporary Salaries	130	\$289,182	\$343,319	\$273,551	\$201,396	-8.65%	-26.38%
Other Professional and Technical Services	319	\$182,394	\$108,173	\$125,135	\$186,052	0.50%	48.68%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$6,557	\$197,063	\$125,923	NA	-36.10%
Staff Services	314	\$23,013	\$58,836	\$194,803	\$123,650	52.25%	-36.53%
Board of Education Services	318	\$17,700	\$54,805	\$100,183	\$94,586	52.04%	-5.59%
Overtime Salaries	140	\$26,261	\$64,680	\$162,094	\$89,367	35.82%	-44.87%
Miscellaneous Objects	876 - 899	\$58,142	\$45,236	\$60,409	\$77,963	7.61%	29.06%
Telephone	531	\$106,623	\$77,883	\$73,248	\$75,491	-8.27%	3.06%
Teacher Retirement Fund, After 7-1-95	216	\$53,598	\$40,706	\$39,765	\$43,600	-5.03%	9.65%
Equipment	730	\$48,757	\$13,292	\$5,259	\$43,028	-3.08%	718.11%
Removal of Refuse and Garbage	412	\$2,874	\$40,318	\$40,410	\$40,782	94.09%	0.92%
Travel	580	\$26,504	\$24,547	\$15,726	\$35,296	7.42%	124.45%
Social Security Certified	212	\$28,890	\$30,724	\$29,014	\$32,263	2.80%	11.20%
Tires and Repairs	612	\$61,313	\$66,431	\$57,575	\$32,237	-14.85%	-44.01%
Other Supplies and Materials	615, 660 - 689	\$18,778	\$18,816	\$26,041	\$29,364	11.82%	12.76%
Board Member Compensation	115	\$18,130	\$21,824	\$25,180	\$25,376	8.77%	0.78%
Postage and Postage Machine Rental	532	\$12,540	\$14,295	\$11,970	\$19,898	12.23%	66.23%
Dues and Fees	810	\$10,425	\$10,496	\$9,376	\$14,044	7.73%	49.79%
Terminal Leave	125	\$21,482	\$15,753	\$5,040	\$10,508	-16.37%	108.48%
Content	747	\$0	\$0	\$8,345	\$8,653	NA	3.69%
Student Transportation Services	510	\$0	\$8,485	\$18,464	\$7,951	NA	-56.94%
Awards	875	\$0	\$6,252	\$7,567	\$6,320	NA	-16.48%
Unemployment Insurance	230	\$2,497	\$2,140	\$17,136	\$6,160	25.32%	-64.05%
Advertising	540	\$3,438	\$5,802	\$4,935	\$6,000	14.93%	21.57%
Official Bond Premiums	525	\$6,930	\$658	\$3,465	\$4,826	-8.65%	39.28%
Bank Service Charges	871	\$30,879	\$21,328	\$12,226	\$4,609	-37.84%	-62.30%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$4,072	\$3,598	\$3,653	NA	1.54%
Other Group Insurance Authorized by Statute	224	\$3,076	\$2,999	\$3,631	\$2,609	-4.03%	-28.14%
Stipends	131	\$0	\$0	\$11,576	\$2,400	NA	-79.27%
Group Life Insurance	221	\$1,297	\$1,098	\$1,222	\$1,388	1.70%	13.52%
Printing and Binding	550	\$3,214	\$591	\$1,360	\$578	-34.87%	-57.48%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Data Processing Services	316	\$0	\$0	\$2,645	\$546	NA	-79.35%
Group Accident Insurance	223	\$174	\$161	\$204	\$227	6.85%	11.32%
Professional Development	748	\$1,726	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$0	\$40,420	\$35,313	\$0	NA	-100.00%
Entertainment	240	\$0	\$2,188	\$2,209	\$0	NA	-100.00%
Seldom or Non-recurring Fines	825	\$0	\$0	\$62	\$0	NA	-100.00%
Rentals	440	\$123,037	\$97,433	\$302,234	(\$2,790)	NA	-100.92%
Overhead and Operational Total		\$20,282,377	\$20,030,149	\$21,300,242	\$23,482,683	3.73%	10.25%
Non Operational							
Interest	832	\$11,360,887	\$10,309,425	\$10,282,535	\$12,378,068	2.17%	20.38%
Buildings	720	\$13,353,092	\$14,665,000	\$14,970,000	\$12,285,000	-2.06%	-17.94%
Certified Salaries	110	\$328,548	\$282,600	\$380,769	\$743,181	22.64%	95.18%
Redemption of Principal	831	\$265,000	\$555,000	\$650,000	\$690,000	27.03%	6.15%
Rentals	440	\$3,158	\$3,075	\$70,971	\$402,806	236.08%	467.56%
Construction Services	450	\$68,876	\$0	\$212,169	\$334,967	48.50%	57.88%
Equipment Purchase over the LEA's Cap. Threshold	735	\$106,871	\$28,616	\$236,484	\$183,614	14.49%	-22.36%
Content	747	\$184,683	\$155,316	\$111,755	\$62,993	-23.58%	-43.63%
Computer Hardware	741	\$9,389	\$11,286	\$1,285	\$49,465	51.50%	3749.52%
Teacher Retirement Fund, After 7-1-95	216	\$28,663	\$24,284	\$38,751	\$47,055	13.19%	21.43%
Other Professional and Technical Services	319	\$9,289	\$18,147	\$15,524	\$45,782	49.00%	194.91%
Social Security Certified	212	\$25,132	\$21,385	\$32,343	\$39,907	12.25%	23.39%
Equipment	730	\$48,494	\$5,616	\$15,564	\$25,673	-14.70%	64.95%
Non - Certified Salaries	120	\$151,734	\$148,446	\$243,382	\$21,319	-38.78%	-91.24%
Board of Education Services	318	\$18,900	\$17,925	\$20,100	\$20,100	1.55%	0.00%
Social Security Noncertified	211	\$11,605	\$11,351	\$13,443	\$15,639	7.74%	16.33%
Staff Services	314	\$0	\$0	\$3,600	\$9,200	NA	155.56%
Group Health Insurance	222	\$0	\$0	\$0	\$6,641	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$784	\$740	\$1,947	\$3,122	41.26%	60.32%
Awards	875	\$0	\$3,000	\$3,000	\$2,000	NA	-33.33%
Public Employees Retirement Fund	214	\$207	\$80	\$594	\$1,424	61.93%	139.59%
Operational Supplies	611	\$1,489	\$830	\$1,450	\$1,169	-5.87%	-19.38%
Professional Development	748	\$2,100	\$850	\$50	\$850	-20.24%	1600.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Dues and Fees	810	\$800	\$700	\$500	\$500	-11.09%	0.00%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$72	\$66	NA	-8.23%
Postage and Postage Machine Rental	532	\$158	\$0	\$0	\$0	-100.00%	NA
Seldom or Non-recurring Fines	825	\$0	\$91,620	\$0	\$0	NA	NA
Bank Service Charges	871	\$0	\$600	\$633	\$0	NA	-100.00%
Non Operational Total		\$25,979,857	\$26,355,891	\$27,306,923	\$27,370,540	1.31%	0.23%
Grand Total		\$93,133,517	\$92,839,632	\$97,453,486	\$102,748,586	2.49%	5.43%