Trends in School Corporation Expenditures by Object Biannual Financial Report Data Avon Community School Corp (3315)

| | | Avon Community Scho | (сс. со. р (сс. с) | | 4 Year | | | |
|--|----------------|----------------------------|--------------------|--------------|--------------|---------------|----------------|--|
| | | | | | | Compound | Percent Change | |
| Object Name | Object | FY 2012 Student Academic A | FY 2013 | FY 2014 | FY 2015 | Annual Growth | 2014 to 2015 | |
| Certified Salaries | 110 | \$23,457,048 | \$23,551,786 | \$22,621,083 | \$22,940,005 | -0.6% | 1.4% | |
| Group Health Insurance | 222 | \$3,351,439 | \$3,422,758 | \$3,181,825 | \$3,878,637 | 3.7% | 21.9% | |
| Non - Certified Salaries | 120 | \$3,026,464 | \$3,308,762 | \$3,353,982 | \$3,680,843 | 5.0% | 9.7% | |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$1,878,453 | \$1,873,380 | \$1,803,828 | \$1,878,220 | 0.0% | 4.1% | |
| Transfer Tuition - Other | 569 | \$792,671 | \$1,450,929 | \$1,354,381 | \$1,751,847 | 21.9% | 29.3% | |
| Social Security Certified | 212 | \$1,679,503 | \$1,634,402 | \$1,561,954 | \$1,605,050 | -1.1% | 2.8% | |
| Textbooks | 630 | \$698,743 | \$300,541 | \$1,085,892 | \$680,495 | -0.7% | -37.3% | |
| Operational Supplies | 611 | \$485,118 | \$391,060 | \$422,237 | \$487,266 | 0.1% | 15.4% | |
| Other Supplies and Materials | 615, 660 - 689 | \$362,429 | \$525,921 | \$451,553 | \$416,046 | 3.5% | -7.9% | |
| Public Employees Retirement Fund | 214 | \$208,507 | \$249,940 | \$301,960 | \$347,217 | 13.6% | 15.0% | |
| Nonlicensed Employees | 136 | \$310,370 | \$317,948 | \$293,486 | \$329,737 | 1.5% | 12.4% | |
| Content | 747 | \$310,370 | \$145,846 | \$54,963 | \$293,955 | NA | 434.8% | |
| Workers Compensation Insurance | 225 | \$2,404 | \$143,840 | \$335,524 | \$293,123 | 232.3% | -12.6% | |
| Social Security Noncertified | 211 | \$222,531 | \$243,649 | \$249,186 | \$270,124 | 5.0% | 8.4% | |
| Other Professional and Technical Services | 319 | \$205,159 | \$230,248 | \$215,301 | \$276,124 | 3.6% | 9.7% | |
| Pupil Services | 313 | \$2,981 | \$1,164 | \$23,102 | \$139,973 | 161.8% | 505.9% | |
| · | 215 | | | | | | | |
| Teacher Retirement Fund, Prior to 7-1-95 | | \$157,313 | \$144,575 | \$143,163 | \$131,812 | -4.3% | -7.9% | |
| Licensed Employees | 135 312 | \$69,498 | \$61,193 | \$58,448 | \$124,230 | 15.6% | 112.6% | |
| Instructional Programs Improvement Services | | \$18,467 | \$10,444 | \$50,082 | \$85,907 | 46.9% | 71.5% | |
| Library Books | 640 | \$94,979 | \$77,069 | \$83,156 | \$64,465 | -9.2% | -22.5% | |
| Group Life Insurance | 221 | \$582 | \$642 | \$508 | \$40,628 | 189.1% | 7897.5% | |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$29,153 | \$32,021 | \$37,413 | NA 5.00/ | 16.8% | |
| Dues and Fees | 810 | \$28,770 | \$33,786 | \$33,210 | \$36,179 | 5.9% | 8.9% | |
| Other Group Insurance Authorized by Statute | 224 | \$37,722 | \$37,647 | \$38,216 | \$35,749 | -1.3% | -6.5% | |
| Stipends | 131 | \$0 | \$12,671 | \$23,830 | \$35,177 | NA | 47.6% | |
| Computer Hardware | 741 | \$0 | \$54,736 | \$46,833 | \$32,774 | NA | -30.0% | |
| Travel | 580 | \$22,207 | \$24,723 | \$16,060 | \$25,893 | 3.9% | 61.2% | |
| Repairs and Maintenance Services | 430 | \$40,833 | \$94,694 | \$20,543 | \$24,775 | -11.7% | 20.6% | |
| Periodicals | 650 | \$17,168 | \$18,988 | \$12,206 | \$14,772 | -3.7% | 21.0% | |
| Rentals | 440 | \$10,098 | \$14,703 | \$14,577 | \$12,694 | 5.9% | -12.9% | |
| Equipment | 730 | \$91,114 | \$15,582 | \$3,167 | \$8,280 | -45.1% | 161.5% | |
| Overtime Salaries | 140 | \$0 | \$0 | \$0 | \$7,043 | NA | NA | |
| Other Purchased Services | 593 | \$4,451 | \$1,900 | \$25,352 | \$6,526 | 10.0% | -74.3% | |
| Instruction Services | 311 | \$28,929 | \$2,388 | \$2,535 | \$6,224 | -31.9% | 145.5% | |
| Bank Service Charges | 871 | \$5,602 | \$4,702 | \$4,504 | \$5,414 | -0.9% | 20.2% | |
| Staff Services | 314 | \$0 | \$0 | \$150 | \$4,041 | NA | 2594.0% | |
| Food Purchases | 614 | \$0 | \$2,579 | \$4,802 | \$2,760 | NA | -42.5% | |
| Other Technology Hardware | 746 | \$0 | \$1,573 | \$11,376 | \$2,000 | NA | -82.4% | |
| Professional Development | 748 | \$0 | \$965 | \$1,724 | \$400 | NA | -76.8% | |

Trends in School Corporation Expenditures by Object Biannual Financial Report Data

Avon Community School Corp (3315)

| Object Name Object Name P 72012 P 72013 P 72014 | | | Avon Community Scho | ooi coth (2212) | | | 4 Year | |
|--|--|--------|---------------------|-----------------|--------------|--------------|---------------------------------------|----------------|
| Student Insurance 223 589 \$1.76 \$72 \$81 \$1.34 \$1.25 \$1.00 \$78 \$7.5 \$7 | | | | | | | | Percent Change |
| Nearch 1975 1976 1976 1976 1976 1976 1978 1978 1978 1972 | Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | · · · · · · · · · · · · · · · · · · · | 2014 to 2015 |
| Processing Pr | Group Accident Insurance | 223 | \$89 | \$178 | \$72 | \$84 | -1.3% | 17.5% |
| Student Academic Ashievement Total \$4,405,740 \$3,450,13 \$5,0 \$6,11 \$6,0 \$1,000 | Awards | 875 | \$76 | \$76 | \$1,140 | \$78 | 0.7% | -93.2% |
| Connectivity | Postage and Postage Machine Rental | 532 | \$0 | \$0 | \$0 | \$28 | NA | NA |
| Minelas Equipment 743 | Services Purch. From School Corp/Ed Service Ag. in State | 591 | \$0 | \$259 | \$0 | \$0 | NA | NA |
| Seminate 120 | Connectivity | 744 | \$0 | \$40,613 | \$0 | \$0 | NA | NA |
| Securinal Leave 125 50 50 51,830 50 51,830 50 51,830 50 51,830 | Wireless Equipment | 743 | \$0 | \$0 | \$173 | \$0 | NA | -100.0% |
| Student Academic Achievement Total \$37,433,00 \$36,352,928 \$50 \$50 \$NA NA NA Stadistical Services \$317 \$50 \$51,5000 \$50 \$50 \$50 \$NA NA NA Sasaile and Lubricants \$37,433,00 \$38,352,928 \$37,946,074 \$39,74,116 \$1.7% \$3.39 | Unemployment Insurance | 230 | \$120,895 | \$2,833 | \$6,141 | \$0 | -100.0% | -100.0% |
| Student Academic Achievement Total 537, 433,200 536,352,228 537,946,074 539,974,116 1.776 5.37 Student Academic Achievement Total 537,433,200 536,352,228 537,946,074 539,974,116 1.776 5.37 Student Academic Achievement Total 537,433,200 536,352,228 537,946,074 539,974,116 1.776 5.37 Student Academic Achievement Total 537,433,200 536,352,228 537,946,074 539,974,116 1.776 5.37 Student Academic Achievement Total 537,433,200 536,352,228 537,946,074 539,974,116 1.776 5.37 Student Academic Achievement Total 537,433,200 536,352,228 54,261,762 54,239,706 -0.9% -0.5% -0.5% -0.0% -0. | Terminal Leave | 125 | \$0 | \$0 | \$1,830 | \$0 | NA | -100.0% |
| Student Academic Achievement Total \$37,433,200 \$38,352,928 \$37,946,074 \$39,974,116 1.7% 5.33 | Insurance | 520 | \$0 | \$298 | \$0 | \$0 | NA | NA |
| Student Academic Achievement Total \$37,433,200 \$38,352,928 \$37,946,074 \$39,974,116 1.7% 5.31 | Statistical Services | 317 | \$0 | \$15,000 | \$0 | \$0 | NA | NA |
| Student Instructional Support Student Instructional Programs Improvement Services Student Instructional Programs | Gasoline and Lubricants | 613 | \$589 | \$627 | \$0 | \$0 | -100.0% | NA |
| Sertified Salaries | Student Academic Achievement Total | | \$37,433,200 | \$38,352,928 | \$37,946,074 | \$39,974,116 | 1.7% | 5.3% |
| Sertified Salaries | | | | | | | | |
| Stant Stan | | | Student Instructio | nal Support | | | | |
| Stroup Health Insurance 222 \$890,625 \$919,572 \$917,002 \$1,117,704 5.8% 21.99 Pupil Services 313 \$594,552 \$646,743 \$668,776 \$691,623 3.9% 3.48 Feacher Retirement Fund, After 71-95 216 \$320,273 \$314,971 \$315,440 \$317,745 0.2% 0.7% 0.21 \$00,000 \$0.000 \$0.000 \$1.00 | Certified Salaries | 110 | \$4,403,740 | \$4,308,225 | \$4,261,762 | \$4,239,706 | -0.9% | -0.5% |
| Pupil Services 313 \$594,552 \$646,743 \$668,776 \$691,623 3.9% 3.4% Feacher Retirement Fund, After 7-1-95 216 \$320,273 \$314,971 \$315,440 \$317,745 0.2% 0.7% Social Security Certified 212 \$304,802 \$300,583 \$296,665 \$296,568 0.7% 0.18 Wabilic Employees Retirement Fund 214 \$121,358 \$134,880 \$151,634 \$168,255 8.5% 11.0% Other Professional and Technical Services 319 \$76,336 \$76,350 \$89,991 \$115,533 10.9% 82,840 Social Security Noncertified 211 \$109,778 \$109,522 \$106,055 \$113,081 0.7% 6.66 Operational Supplies 611 \$48,867 \$58,508 \$56,054 \$82,410 14.0% 47.0% Feacher Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,655 \$30,378 \$29,872 0.9% 1.7% Feacher Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,455 \$30,378 | Non - Certified Salaries | 120 | \$1,550,428 | \$1,558,609 | \$1,523,063 | \$1,602,920 | 0.8% | 5.2% |
| Feacher Retirement Fund, After 7-1-95 216 S320,273 S314,971 S315,440 S317,45 -0.26 0.775 Social Security Certified 212 S304,802 S300,583 S296,865 S296,568 -0.776 -0.18 20blic Employees Retirement Fund 214 S121,358 S134,880 S151,634 S168,255 S.8.56 S110,000 210bter Professional and Technical Services 319 S76,336 S76,350 S89,991 S115,533 S10,976 S616 S0perational Supplies 611 S48,867 S58,508 S56,054 S82,410 S82,410 S40,000 S76,366 S18,093 S76,367 S76,350 S89,991 S115,533 S10,976 S616 S0perational Supplies 611 S48,867 S58,508 S56,054 S82,410 S82,410 S40,000 S76,000 S76,0 | Group Health Insurance | 222 | \$890,625 | \$919,572 | \$917,002 | \$1,117,704 | 5.8% | 21.9% |
| Social Security Certified 212 \$304,802 \$300,583 \$296,665 \$296,568 -0.7% 0-18 Public Employees Retirement Fund 214 \$121,358 \$134,880 \$151,634 \$168,255 8.5% \$11.05 Other Professional and Technical Services 319 \$76,336 \$76,350 \$89,991 \$115,533 10.0% 28.48 Ocical Security Noncertified 211 \$109,778 \$109,522 \$106,055 \$113,031 0.7% 6.68 Operational Supplies 611 \$48,678 \$58,508 \$56,054 \$82,410 1.4 0% 47.05 Greatler Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,455 \$30,378 \$29,872 -0.0% -1.75 Postage and Postage Machine Rental 532 \$20,886 \$16,274 \$16,465 \$18,083 -3.5% 9.85 Stellage And Stellage Machine Rental 532 \$20,886 \$16,274 \$16,465 \$18,083 -3.5% 9.85 Stellage Stellage Machine Rental 532 \$20,886 \$13,031 \$13, | Pupil Services | 313 | \$594,552 | \$646,743 | \$668,776 | \$691,623 | 3.9% | 3.4% |
| Public Employees Retirement Fund 214 \$121,358 \$134,880 \$151,634 \$168,255 8.5% 11.00 Other Professional and Technical Services 319 \$76,336 \$76,350 \$89,991 \$115,533 10.9% 28.48 Social Security Noncertified 211 \$109,778 \$109,522 \$106,055 \$113,081 0.7% 6.69 Operational Supplies 611 \$48,867 \$58,508 \$56,054 \$82,410 14.0% 47.09 Feacher Retirement Fund, Prior to 7-1-95 215 \$30,3978 \$27,455 \$30,378 \$29,872 0.9% -1.7% Sotage and Postage Machine Rental 532 \$20,886 \$16,274 \$16,465 \$18,083 -3.5% 9.8% Obter Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.55 Staff Services 314 \$0 \$485 \$2,012 \$6,334 NA 214.7% Staging per Liberal Scale 31 \$0 \$485 \$2,012 \$6,334 | Teacher Retirement Fund, After 7-1-95 | 216 | \$320,273 | \$314,971 | \$315,440 | \$317,745 | -0.2% | 0.7% |
| Other Professional and Technical Services 319 \$76,336 \$76,350 \$89,991 \$115,533 10.9% 28.48 Social Security Noncertified 211 \$109,778 \$109,522 \$106,055 \$113,081 0.7% 6.68 Operational Supplies 611 \$48,867 \$58,08 \$56,054 \$82,410 14.0% 47.08 Greater Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,455 \$30,378 \$29,872 -0.9% -1.78 Seating and Postage Machine Rental 532 \$20,886 \$16,274 \$16,665 \$18,083 -3.5% 9.55 Settler Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.55 Steplends 314 \$0 \$485 \$2,012 \$6,334 NA 214.79 Steplends 314 \$0 \$485 \$2,012 \$6,334 NA 214.79 Steplends 314 \$0 \$485 \$2,012 \$6,334 NA 214.79 | Social Security Certified | 212 | \$304,802 | \$300,583 | \$296,865 | \$296,568 | -0.7% | -0.1% |
| Social Security Noncertified 211 \$109,778 \$109,522 \$106,055 \$113,081 \$0.7% \$6.65 Operational Supplies 611 \$48,867 \$58,508 \$56,054 \$82,410 \$14.0% \$47.09 Fravel 580 \$19,291 \$16,871 \$21,740 \$35,362 \$16.4% \$62.79 Feacher Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,455 \$30,378 \$29,872 \$-0.9% \$-1.79 Postage and Postage Machine Rental 532 \$20,886 \$16,274 \$16,655 \$18,083 \$-3.5% 9.89 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 \$1.7% 9.55 Stigends 131 \$0 \$485 \$2,012 \$6,334 \$NA \$21,479 Stigends 131 \$0 \$0 \$485 \$2,012 \$6,334 \$NA \$21,479 Stigends 314 \$0 \$0 \$0 \$651 \$5,362 \$NA \$72,389 Stigends 735 \$0 \$0 \$7,503 \$4,010 \$NA \$46,69 Group Life Insurance Over the LEA's Cap. Threshold 735 \$0 \$0 \$7,503 \$4,010 \$NA \$46,69 Group Life Insurance \$21 \$4,548 \$4,505 \$3,596 \$3,672 \$-5.2% \$2.19 Store Content \$74 \$0 \$0 \$0 \$0 \$0 \$2,095 \$NA \$NA Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 \$NA \$-47,49 Store Content \$74 \$0 \$0 \$0 \$2,750 \$1,445 \$NA \$-47,49 Store Content \$74 \$0 \$0 \$0 \$2,250 \$1,445 \$NA \$-47,49 Store Content \$74 \$0 \$0 \$0 \$2,250 \$1,445 \$NA \$-47,49 Store Content \$74 \$0 \$0 \$0 \$2,250 \$1,445 \$NA \$-47,49 Store Content \$74 \$0 \$0 \$0 \$2,250 \$1,445 \$NA \$-47,49 Store Content \$74 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | Public Employees Retirement Fund | 214 | \$121,358 | \$134,880 | \$151,634 | \$168,255 | 8.5% | 11.0% |
| Separational Supplies Sepa | Other Professional and Technical Services | 319 | \$76,336 | \$76,350 | \$89,991 | \$115,533 | 10.9% | 28.4% |
| Travel 580 \$19,291 \$16,871 \$21,740 \$35,362 16.4% 62.79 Feacher Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,455 \$30,378 \$29,872 -0.9% -1.79 Postage and Postage Machine Rental 532 \$20,886 \$16,274 \$16,465 \$18,083 -3.5% 9.88 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.59 Staff Services 314 \$0 \$485 \$2,012 \$6,334 NA 214.79 Equipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$651 \$5,362 NA 723.89 Equipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$7,503 \$4,010 NA -46.69 Group Life Insurance 221 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 Instructional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA | Social Security Noncertified | 211 | \$109,778 | \$109,522 | \$106,055 | \$113,081 | 0.7% | 6.6% |
| Feacher Retirement Fund, Prior to 7-1-95 215 \$30,978 \$27,455 \$30,378 \$29,872 -0.9% -1.79 Postage and Postage Machine Rental 532 \$20,886 \$16,274 \$16,465 \$18,083 -3.5% 9.88 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.59 Stipends 131 \$0 \$485 \$2,012 \$6,334 NA 214.79 Staff Services 314 \$0 \$0 \$0 \$0 \$651 \$5,362 NA 723.89 Squipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$0 \$0 \$7,503 \$4,010 NA 4-6.69 Squipment Purchase over the LEA's Cap. Threshold 80 Squipment Purchase over the LEA's Cap. Threshold 80 Squipment Purchase over the LEA's Cap. Threshold 812 \$4,548 \$4,505 \$5,848 \$17,441 \$2,183 NA 8-87.59 Evertime Salaries 140 \$0 \$0 \$5,848 \$17,441 \$2,183 NA 8-87.59 Evertime Salaries 140 \$0 \$0 \$1,682 \$0 \$1,682 \$0 \$1,690 NA NA Squipment Sq | Operational Supplies | 611 | \$48,867 | \$58,508 | \$56,054 | \$82,410 | 14.0% | 47.0% |
| Postage and Postage Machine Rental 532 \$20,886 \$16,274 \$16,465 \$18,083 -3.5% 9.88 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.55 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.55 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.55 Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.55 Other Group Insurance 314 \$0 \$485 \$2,012 \$6,334 NA 214.79 Other Group Life Insurance 314 \$0 \$0 \$0 \$7,503 \$4,010 NA -46.69 Other Group Life Insurance 312 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 Other Group Insurance Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 Other Group Insurance Services 430 \$0 \$5,848 \$17,441 \$2,183 NA NA NA NA NA NA STATE STAT | Travel | 580 | \$19,291 | \$16,871 | \$21,740 | \$35,362 | 16.4% | 62.7% |
| Other Group Insurance Authorized by Statute 224 \$13,381 \$13,031 \$13,042 \$14,287 1.7% 9.59 Stepends 131 \$0 \$485 \$2,012 \$6,334 NA 214.79 Staff Services 314 \$0 \$0 \$651 \$5,362 NA 723.89 Equipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$7,503 \$4,010 NA -46.69 Group Life Insurance 221 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 Instructional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 Overtime Salaries 140 \$0 \$0 \$0 \$2,095 NA NA Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 <td< td=""><td>Teacher Retirement Fund, Prior to 7-1-95</td><td>215</td><td>\$30,978</td><td>\$27,455</td><td>\$30,378</td><td>\$29,872</td><td>-0.9%</td><td>-1.7%</td></td<> | Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$30,978 | \$27,455 | \$30,378 | \$29,872 | -0.9% | -1.7% |
| Stipends 131 \$0 \$485 \$2,012 \$6,334 NA 214.79 Staff Services 314 \$0 \$0 \$651 \$5,362 NA 723.89 Equipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$7,503 \$4,010 NA -46.69 Group Life Insurance 221 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 Instructional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 Experirs and Maintenance Services 140 \$0 \$0 \$0 \$0 \$2,095 NA NA Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 | Postage and Postage Machine Rental | 532 | \$20,886 | \$16,274 | \$16,465 | \$18,083 | -3.5% | 9.8% |
| Staff Services 314 \$0 \$0 \$651 \$5,362 NA 723.89 Equipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$7,503 \$4,010 NA -46.69 Group Life Insurance 221 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 Instructional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 Expairs and Maintenance Services 140 \$0 \$0 \$0 \$2,095 NA NA Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 \$604 \$510 \$612 0.2% 20.09 | Other Group Insurance Authorized by Statute | 224 | \$13,381 | \$13,031 | \$13,042 | \$14,287 | 1.7% | 9.5% |
| Equipment Purchase over the LEA's Cap. Threshold 735 \$0 \$0 \$0 \$7,503 \$4,010 NA -46.69 Group Life Insurance 221 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 instructional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 Overtime Salaries 140 \$0 \$0 \$0 \$0 \$2,095 NA NA NA Capairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 \$608 \$604 \$510 \$612 0.2% 20.09 | Stipends | 131 | \$0 | \$485 | \$2,012 | \$6,334 | NA | 214.7% |
| Group Life Insurance 221 \$4,548 \$4,505 \$3,596 \$3,672 -5.2% 2.19 Instructional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 Overtime Salaries 140 \$0 \$0 \$0 \$2,095 NA NA Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 \$604 \$510 \$612 0.2% 20.09 | Staff Services | 314 | \$0 | \$0 | \$651 | \$5,362 | NA | 723.8% |
| Structional Programs Improvement Services 312 \$0 \$5,848 \$17,441 \$2,183 NA -87.59 | Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$0 | \$7,503 | \$4,010 | NA | -46.6% |
| Overtime Salaries 140 \$0 \$0 \$0 \$2,095 NA NA Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 \$604 \$510 \$612 0.2% 20.09 | Group Life Insurance | 221 | \$4,548 | \$4,505 | \$3,596 | \$3,672 | -5.2% | 2.1% |
| Repairs and Maintenance Services 430 \$0 \$1,682 \$0 \$1,690 NA NA Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 \$604 \$510 \$612 0.2% 20.09 | Instructional Programs Improvement Services | 312 | \$0 | \$5,848 | \$17,441 | \$2,183 | NA | -87.5% |
| Content 747 \$0 \$0 \$2,750 \$1,445 NA -47.49 Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 223 \$608 \$604 \$510 \$612 0.2% 20.09 | Overtime Salaries | 140 | \$0 | \$0 | \$0 | \$2,095 | NA | NA |
| Equipment 730 \$0 \$2,368 \$2,836 \$1,196 NA -57.89 Group Accident Insurance 23 \$608 \$604 \$510 \$612 0.2% 20.09 | Repairs and Maintenance Services | 430 | \$0 | \$1,682 | \$0 | \$1,690 | NA | NA |
| Group Accident Insurance \$608 \$604 \$510 \$612 0.2% 20.0% | Content | 747 | \$0 | \$0 | \$2,750 | \$1,445 | NA | -47.4% |
| Group Accident Insurance 223 \$608 \$604 \$510 \$612 0.2% 20.0% | Equipment | 730 | \$0 | \$2,368 | \$2,836 | \$1,196 | NA | -57.8% |
| icensed Employees \$135 \$0 \$0 \$541 \$195 NA -63.99 | Group Accident Insurance | 223 | \$608 | \$604 | \$510 | \$612 | 0.2% | 20.0% |
| | Licensed Employees | 135 | \$0 | \$0 | \$541 | \$195 | NA | -63.9% |

Trends in School Corporation Expenditures by Object Biannual Financial Report Data

| Avon Community | V School Cor | p (3315) |
|-----------------------|--------------|----------|
| Avon Communic | y School Con | P (33±3) |

| | | Avoir community sensor corp (5515) | | | | 4 Year | | | |
|---|----------------|------------------------------------|-----------------|-------------|-------------|---------------|----------------|--|--|
| | | | | | | Compound | Percent Change | | |
| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Annual Growth | 2014 to 2015 | | |
| Food Purchases | 614 | \$0 | \$720 | \$121 | \$145 | NA | 20.0% | | |
| Nonlicensed Employees | 136 | \$0 | \$0 | \$0 | \$115 | NA | NA | | |
| Instruction Services | 311 | \$0 | \$550 | \$0 | \$0 | NA | NA | | |
| Terminal Leave | 125 | \$0 | \$0 | \$1,290 | \$0 | NA | -100.0% | | |
| Unemployment Insurance | 230 | \$4,799 | \$0 | \$0 | \$0 | -100.0% | NA | | |
| Student Instructional Support Tota | ıl | \$8,515,250 | \$8,518,355 | \$8,507,518 | \$8,872,204 | 1.0% | 4.3% | | |
| | | Overhead and Op | perational | | | | | | |
| Non - Certified Salaries | 120 | \$8,277,792 | \$8,292,723 | \$8,263,919 | \$8,371,924 | 0.3% | 1.3% | | |
| Group Health Insurance | 222 | \$1,710,007 | \$1,772,722 | \$1,655,232 | \$1,876,317 | 2.3% | 13.4% | | |
| Food Purchases | 614 | \$1,741,156 | \$2,054,991 | \$2,012,580 | \$1,830,931 | 1.3% | -9.0% | | |
| Heating and Cooling for Buildings - Gas | 622 | -\$150,413 | \$846,844 | \$431,407 | \$1,370,539 | NA | 217.7% | | |
| Light and Power - Other Than Heating and Cooling | 625 | \$1,545,439 | \$1,590,282 | \$1,736,098 | \$995,643 | -10.4% | -42.7% | | |
| Public Employees Retirement Fund | 214 | \$661,538 | \$749,690 | \$866,501 | \$918,719 | 8.6% | 6.0% | | |
| Gasoline and Lubricants | 613 | \$821,874 | \$828,498 | \$829,352 | \$718,914 | -3.3% | -13.3% | | |
| Operational Supplies | 611 | \$488,637 | \$651,237 | \$589,009 | \$692,949 | 9.1% | 17.6% | | |
| Social Security Noncertified | 211 | \$608,501 | \$609,186 | \$615,950 | \$636,241 | 1.1% | 3.3% | | |
| Insurance | 520 | \$748,772 | \$748,378 | \$533,335 | \$544,303 | -7.7% | 2.1% | | |
| Repairs and Maintenance Services | 430 | \$464,349 | \$365,849 | \$385,057 | \$529,286 | 3.3% | 37.5% | | |
| Certified Salaries | 110 | \$655,359 | \$545,485 | \$566,175 | \$527,411 | -5.3% | -6.8% | | |
| Rentals | 440 | \$211,634 | \$123,037 | \$97,433 | \$302,234 | 9.3% | 210.2% | | |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$147,159 | \$289,182 | \$343,319 | \$273,551 | 16.8% | -20.3% | | |
| Other Purchased Services | 593 | \$19,798 | \$20,440 | \$41,321 | \$221,874 | 83.0% | 437.0% | | |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$20,440 | \$6,557 | \$197,063 | NA | 2905.2% | | |
| Staff Services | 314 | \$7,540 | \$23,013 | \$58,836 | \$194,803 | 125.5% | 231.1% | | |
| Water and Sewage | 411 | \$8,390 | \$23,179 | \$253,894 | \$177,158 | 114.4% | -30.2% | | |
| Overtime Salaries | 140 | \$18,224 | \$26,261 | \$64,680 | \$162,094 | 72.7% | 150.6% | | |
| Other Professional and Technical Services | 319 | \$155,297 | \$182,394 | \$108,173 | \$125,135 | -5.3% | 15.7% | | |
| Board of Education Services | 318 | \$4,827 | \$17,700 | \$54,805 | \$100,183 | 113.4% | 82.8% | | |
| Telephone | 531 | -\$1,746 | \$106,623 | \$77,883 | \$73,248 | NA | -6.0% | | |
| Miscellaneous Objects | 876 - 899 | \$79,991 | \$58,142 | \$45,236 | \$60,409 | -6.8% | 33.5% | | |
| Tires and Repairs | 612 | \$77,166 | \$61,313 | \$66,431 | \$57,575 | -7.1% | -13.3% | | |
| · | | | | | | -7.1% NA | | | |
| Removal of Refuse and Garbage Teacher Retirement Fund, After 7-1-95 | 412 216 | -\$5,162 \$60.357 | \$2,874 | \$40,318 | \$40,410 | -9.9% | 0.2% -2.3% | | |
| | | \$60,357 | \$53,598 \$0 | \$40,706 | \$39,765 | | | | |
| Workers Compensation Insurance | 225 | \$23,176 | \$0 | \$40,420 | \$35,313 | 11.1% | -12.6% | | |
| Social Security Certified Other Supplies and Materials | 212 | \$28,838 | \$28,890 | \$30,724 | \$29,014 | 0.2% | -5.6% | | |
| Other Supplies and Materials Roard Member Componentian | 615, 660 - 689 | \$1,927 | \$18,778 | \$18,816 | \$26,041 | 91.7% | 38.4% | | |
| Board Member Compensation | 115 | \$25,698 | \$18,130 | \$21,824 | \$25,180 | -0.5% | 15.4% | | |
| Student Transportation Services | 510 | \$4,008 | \$0 | \$8,485 | \$18,464 | 46.5% | 117.6% | | |

Trends in School Corporation Expenditures by Object Biannual Financial Report Data

| Avon Community | v School Cor | n (3315) | |
|-----------------------|---------------|----------|--|
| / tron communic | , 5011551 651 | P (33±3) | |

| | | Avon Community Scho | ooi corb (3313) | | | 4 Year | |
|--|-----------|---------------------|-----------------|--------------|--------------|---------------|----------------|
| | | | | | | Compound | Percent Change |
| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Annual Growth | 2014 to 2015 |
| Unemployment Insurance | 230 | \$39,218 | \$2,497 | \$2,140 | \$17,136 | -18.7% | 700.6% |
| Travel | 580 | \$32,686 | \$26,504 | \$24,547 | \$15,726 | -16.7% | -35.9% |
| Bank Service Charges | 871 | \$21,363 | \$30,879 | \$21,328 | \$12,226 | -13.0% | -42.7% |
| Postage and Postage Machine Rental | 532 | \$5,431 | \$12,540 | \$14,295 | \$11,970 | 21.8% | -16.3% |
| Stipends | 131 | \$0 | \$0 | \$0 | \$11,576 | NA | NA |
| Dues and Fees | 810 | \$11,585 | \$10,425 | \$10,496 | \$9,376 | -5.2% | -10.7% |
| Content | 747 | \$345 | \$0 | \$0 | \$8,345 | 121.8% | NA |
| Awards | 875 | \$0 | \$0 | \$6,252 | \$7,567 | NA | 21.0% |
| Equipment | 730 | \$42,103 | \$48,757 | \$13,292 | \$5,259 | -40.5% | -60.4% |
| Terminal Leave | 125 | \$0 | \$21,482 | \$15,753 | \$5,040 | NA | -68.0% |
| Advertising | 540 | \$5,255 | \$3,438 | \$5,802 | \$4,935 | -1.6% | -14.9% |
| Other Group Insurance Authorized by Statute | 224 | \$3,037 | \$3,076 | \$2,999 | \$3,631 | 4.6% | 21.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$0 | \$0 | \$4,072 | \$3,598 | NA | -11.7% |
| Official Bond Premiums | 525 | \$3,848 | \$6,930 | \$658 | \$3,465 | -2.6% | 426.6% |
| Data Processing Services | 316 | \$0 | \$0 | \$0 | \$2,645 | NA | NA |
| Entertainment | 240 | \$0 | \$0 | \$2,188 | \$2,209 | NA | 0.9% |
| Printing and Binding | 550 | \$5,184 | \$3,214 | \$591 | \$1,360 | -28.4% | 130.1% |
| Group Life Insurance | 221 | \$1,276 | \$1,297 | \$1,098 | \$1,222 | -1.1% | 11.3% |
| Group Accident Insurance | 223 | \$171 | \$174 | \$161 | \$204 | 4.5% | 26.3% |
| Seldom or Non-recurring Fines | 825 | \$0 | \$0 | \$0 | \$62 | NA | NA |
| Other Employee Benefits | 241 - 290 | \$160 | \$0 | \$0 | \$0 | -100.0% | NA |
| Professional Development | 748 | -\$5,492 | \$1,726 | \$0 | \$0 | NA | NA |
| Overhead and Operational Total | | \$18,606,303 | \$20,282,377 | \$20,030,149 | \$21,300,242 | 3.4% | 6.3% |
| Overnead and Operational Total | | \$18,000,303 | 320,202,377 | \$20,030,143 | 721,300,242 | 3.4/0 | 0.370 |
| | | Non Operat | ional | | | | |
| Buildings | 720 | \$18,078,854 | \$13,353,092 | \$14,665,000 | \$14,970,000 | -4.6% | 2.1% |
| Interest | 832 | \$6,208,702 | \$11,360,887 | \$10,309,425 | \$10,282,535 | 13.4% | -0.3% |
| Redemption of Principal | 831 | \$0 | \$265,000 | \$555,000 | \$650,000 | NA | 17.1% |
| Certified Salaries | 110 | \$371,507 | \$328,548 | \$282,600 | \$380,769 | 0.6% | 34.7% |
| Non - Certified Salaries | 120 | \$134,072 | \$151,734 | \$148,446 | \$243,382 | 16.1% | 64.0% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$106,871 | \$28,616 | \$236,484 | NA | 726.4% |
| Construction Services | 450 | \$1,391,568 | \$68,876 | \$0 | \$212,169 | -37.5% | NA |
| Content | 747 | \$460,774 | \$184,683 | \$155,316 | \$111,755 | -29.8% | -28.0% |
| Rentals | 440 | \$3,183 | \$3,158 | \$3,075 | \$70,971 | 117.3% | 2208.4% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$31,770 | \$28,663 | \$24,284 | \$38,751 | 5.1% | 59.6% |
| Social Security Certified | 212 | \$28,421 | \$25,132 | \$21,385 | \$32,343 | 3.3% | 51.2% |
| Board of Education Services | 318 | \$18,525 | \$18,900 | \$17,925 | \$20,100 | 2.1% | 12.1% |
| Equipment | 730 | \$403,145 | \$48,494 | \$5,616 | \$15,564 | -55.7% | 177.2% |
| Other Professional and Technical Services | 319 | \$212,620 | \$9,289 | \$18,147 | \$15,524 | -48.0% | -14.5% |
| | | | | | | | |

Trends in School Corporation Expenditures by Object Biannual Financial Report Data Avon Community School Corp (3315)

| | | Avoir community sent | | | | 4 Year | |
|---|--------|----------------------|--------------------|--------------|--------------|---------------|----------------|
| | | | | | | Compound | Percent Change |
| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Annual Growth | 2014 to 2015 |
| Social Security Noncertified | 211 | \$10,257 | \$11,605 | \$11,351 | \$13,443 | 7.0% | 18.4% |
| Staff Services | 314 | \$0 | \$0 | \$0 | \$3,600 | NA | NA |
| Awards | 875 | \$2,000 | \$0 | \$3,000 | \$3,000 | 10.7% | 0.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$1,139 | \$784 | \$740 | \$1,947 | 14.4% | 163.3% |
| Operational Supplies | 611 | \$0 | \$1,489 | \$830 | \$1,450 | NA | 74.7% |
| Computer Hardware | 741 | \$17,436 | \$9,389 | \$11,286 | \$1,285 | -47.9% | -88.6% |
| Bank Service Charges | 871 | \$0 | \$0 | \$600 | \$633 | NA | 5.5% |
| Public Employees Retirement Fund | 214 | \$38 | \$207 | \$80 | \$594 | 98.2% | 638.9% |
| Dues and Fees | 810 | \$200 | \$800 | \$700 | \$500 | 25.7% | -28.6% |
| Other Group Insurance Authorized by Statute | 224 | \$0 | \$0 | \$0 | \$72 | NA | NA |
| Professional Development | 748 | \$3,964 | \$2,100 | \$850 | \$50 | -66.5% | -94.1% |
| Postage and Postage Machine Rental | 532 | \$173 | \$158 | \$0 | \$0 | -100.0% | NA |
| Unemployment Insurance | 230 | \$253 | \$0 | \$0 | \$0 | -100.0% | NA |
| Seldom or Non-recurring Fines | 825 | \$0 | \$0 | \$91,620 | \$0 | NA | -100.0% |
| Non On antional Tabel | | 427 270 CO4 | 425 070 057 | A26 255 004 | 427 20C 022 | 0.40/ | 2.60/ |
| Non Operational Total | | \$27,378,601 | \$25,979,857 | \$26,355,891 | \$27,306,923 | -0.1% | 3.6% |
| Grand Total | | \$91,933,353 | \$93,133,517 | \$92,839,632 | \$97,453,486 | 1.5% | 5.0% |