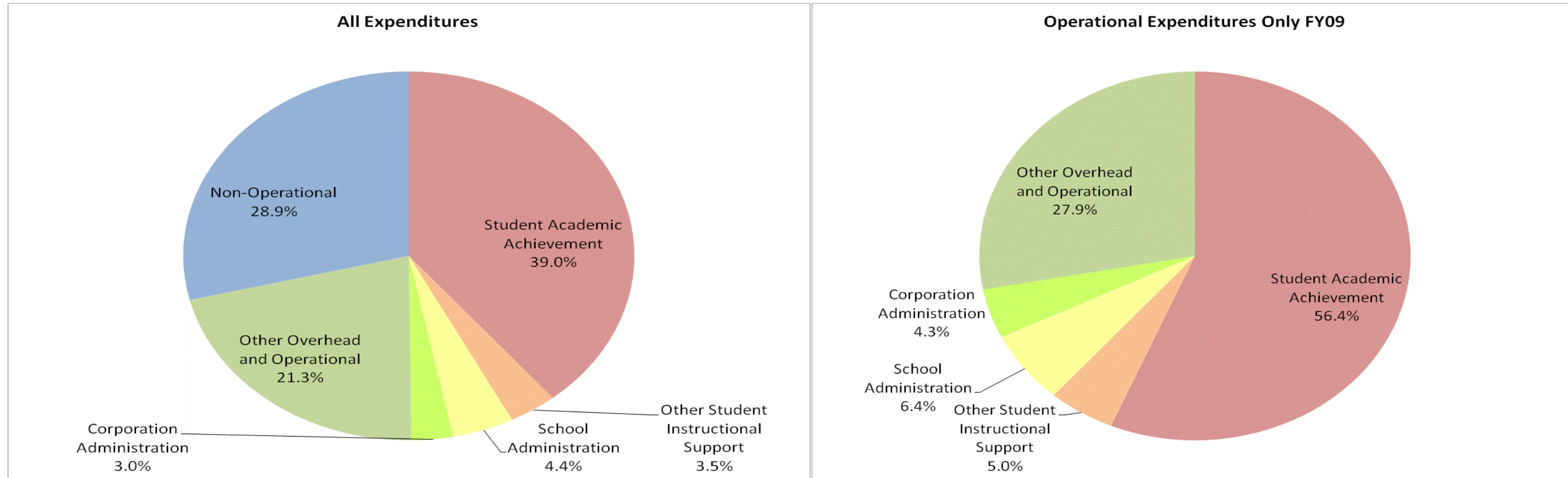


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Avon Community School Corp (3315)

Avon Community School Corp (3315)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$13,867,433	42.1%	\$27,902,997	40.4%	\$34,470,552	44.6%	\$37,863,010	39.0%
Student Instructional Support	\$2,202,024	6.7%	\$4,630,722	6.7%	\$6,576,479	8.5%	\$7,629,319	7.9%
Overhead and Operational	\$6,695,818	20.3%	\$19,332,298	28.0%	\$21,347,033	27.6%	\$23,625,695	24.3%
Nonoperational	\$10,158,556	30.9%	\$17,147,890	24.8%	\$14,976,366	19.4%	\$28,026,622	28.9%
Grand Total	\$32,923,831		\$69,013,907		\$77,370,431	41%	\$97,144,646	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	48.8%	47.1%	53.1%	46.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Avon Community School Corp (3315)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$63,591	\$29,081			-54%
	11100 Regular Programs; Elementary	\$4,244,712	\$8,781,344	\$11,749,007	\$14,445,125	240%	64%	23%
	11200 Regular Programs; Middle/Junior High	\$1,797,236	\$2,578,781	\$3,269,446	\$4,122,621	129%	60%	26%
	11300 Regular Programs; High School	\$2,609,824	\$4,664,627	\$6,511,321	\$8,087,025	210%	73%	24%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$172,000			
	11470 Vocational Education; Business Education	\$43,196	\$73,506	\$79,144	\$87,893	103%	20%	11%
	11520 Vocational Education; Area School Participation	\$382	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$203,400	\$377,428	\$423,151	\$471,834	132%	25%	12%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$51,436	\$62,566			22%
	12210 Mental Disabilities; Mild Mental Disabilities	\$131,702	\$277,664	\$360,776	\$454,331	245%	64%	26%
	12310 Physical Impairment; Orthopedic Impairment	\$46,732	\$165,816	\$174,055	\$0	-100%	-100%	-100%
	12350 Physical Impairment; Homebound	\$4,088	\$32,151	\$33,931	\$43,263	> 500%	35%	28%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$988			
	12510 Culturally Different; Communication Disorders	\$251,930	\$308,951	\$162,174	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$0	\$8,495	\$8,889	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$610,292	\$2,311,053	\$3,523,057	\$4,118,800	> 500%	78%	17%
	12810 Special Education Preschool	\$10,950	\$223,735	\$362,682	\$436,529	> 500%	95%	20%
	12900 Other Special Programs	\$0	\$0	\$22,250	\$36,782			65%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$4,425	\$6,263	\$3,143	\$0	-100%	-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$25,890	\$29,483	\$27,593		7%	-6%
	14100 Summer School Programs; Elementary	\$42,593	\$1,190	\$6,228	\$2,834	-93%	138%	-54%
	14300 Summer School Programs; High School	\$83,704	\$70,129	\$41,489	\$182,090	118%	160%	339%
	16100 Remediation Testing	\$112,585	\$246,014	\$306,880	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$0	\$14,195	\$63,792	\$396,590		> 500%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$4,303	\$2,571			-40%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$87,757	\$459,298	\$415,086	\$540,693	> 500%	18%	30%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$402,192	\$261,399	\$553,016	\$539,052	34%	106%	-3%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$11,710	\$5,400	\$64,177	\$28,224	141%	423%	-56%
	17900 Payments to Other Governmental Units Within State; Other	\$44,455	\$0	\$43,914	\$0	-100%		-100%
	18000 Payments to Governmental Units Outside State	\$1,092	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$5,158	\$1,291	\$4,447	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,768	\$63,749	\$4,803	\$28,595	108%	-55%	495%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,952	\$15,296	\$3,207	\$20,186	239%	32%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$63,896	\$109,355	\$100,267		57%	-8%
	22220 Library/Media Services; School Library	\$494,109	\$755,570	\$1,094,858	\$1,243,721	152%	65%	14%
	22230 Library/Media Services; Audiovisual	\$73,041	\$43,450	\$52,001	\$48,276	-34%	11%	-7%
	22240 Library/Media Services; Educational Television	\$209	\$648	\$1,824	\$352	68%	-46%	-81%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$15,463	\$23,221	\$43,071	\$32,732	112%	41%	-24%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$11,186	\$0	\$0		-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$519,510	\$1,375,035			165%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$106,608	\$30,777			-71%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$70	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$302,520	\$0	\$0	\$0	-100%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$21,532	\$27,229	\$36,277		68%	33%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$696,363	\$901,035	\$658,306		-5%	-27%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$9,274	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$617,439	\$1,584,716	\$991,391	\$0			
Student Academic Achievement Total		\$12,272,683	\$24,183,519	\$32,185,756	\$37,863,010	209%	57%	18%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$138			
	21210 Guidance Services; Service Area Direction	\$67,245	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$346,105	\$769,377	\$1,044,542	\$1,231,796	256%	60%	18%
	21230 Guidance Services; Appraisal Services	\$49	\$17,927	\$79,370	\$77,258	> 500%	331%	-3%
	21240 Guidance Services; Information Services	\$6,778	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$0	\$5,639	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$129,879	\$284,451	\$398,253	\$489,758	277%	72%	23%
	21390 Health Services; Other Health Services	\$0	\$240	\$560	\$1,359		466%	143%
	21410 Psychological Services; Service Area Direction	\$88,747	\$152,268	\$220,063	\$271,891	206%	79%	24%
	21420 Psychological Testing	\$11,715	\$27,143	\$78,336	\$117,602	> 500%	333%	50%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$290,735	\$451,398			55%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$104,115	\$217,010			108%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$107,161	\$207,769			94%
	21810 Special Education Administration; Service Area Direction	\$66,778	\$149,863	\$182,438	\$284,360	326%	90%	56%
	21890 Special Education Administration; Other Special Education Administration	\$365	\$866	\$2,552	\$1,423	290%	64%	-44%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$2,452			
	24100 Office of The Principal	\$1,195,468	\$2,539,735	\$3,617,985	\$4,274,661	258%	68%	18%
	24900 Other Support Services, School Administration	\$0	\$0	\$802	\$444			-45%
Student Instructional Support Total		\$1,913,128	\$3,947,508	\$6,126,912	\$7,629,319	299%	93%	25%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Avon Community School Corp (3315)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$5,000	\$22,720	\$23,777	138%	376%	5%
	23120 Board of Education; Service Area Assistants	\$9,864	\$8,600	\$17,466	\$19,229	95%	124%	10%
	23150 Board of Education; Legal Services	\$21,014	\$55,178	\$73,386	\$47,852	128%	-13%	-35%
	23160 Board of Education; Promotion Expenses	\$3,345	\$18,810	\$35,746	\$50,046	> 500%	166%	40%
	23190 Board of Education; Other Governing Body Services	\$11,453	\$22,928	\$13,171	\$40,080	250%	75%	204%
	23210 Executive Administration; Office of The Superintendent	\$321,552	\$768,164	\$1,235,219	\$1,417,389	341%	85%	15%
	23220 Executive Administration; Community Relations	\$163	\$23,986	\$0	\$0	-100%	-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$100			
	23290 Executive Administration; Other Executive Administration Services	\$15,221	\$39,683	\$109,516	\$169,218	> 500%	326%	55%
	25120 Fiscal Services; Service Area Direction	\$63,459	\$125,512	\$194,106	\$147,188	132%	17%	-24%
	25150 Fiscal Services; Payroll Services	\$32,932	\$48,084	\$73,496	\$131,474	299%	173%	79%
	25160 Fiscal Services; Financial Accounting	\$40,407	\$48,556	\$92,680	\$139,553	245%	187%	51%
	25191 Other Fiscal Services; Refund of Revenue	\$878	\$23,293	\$338,724	\$466,170	> 500%	> 500%	38%
	25193 Other Fiscal Services; Printed Forms	\$2,437	\$15,100	\$24,708	\$1,374	-44%	-91%	-94%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,580	\$14,554	\$13,039	\$11,288	> 500%	-22%	-13%
	25400 Planning, Research, Development and Evaluation	\$6,650	\$35,046	\$21,908	\$20,824	213%	-41%	-5%
	25710 Personnel Services; Supervision of Personnel Services	\$10,686	\$0	\$0	\$0	-100%		
	25720 Personnel Services; Recruitment and Placement	\$1,866	\$118	\$428	\$0	-100%	-100%	-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$250	\$150	\$0		-100%	-100%
	25750 Personnel Services; Health Services	\$3,213	\$11,981	\$15,155	\$15,375	379%	28%	1%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$281,410	\$205,607			-27%
	25940 Settlements	\$105	\$5,320	\$0	\$0	-100%	-100%	
	25950 Other Assessments	\$0	\$1,392	\$3,400	\$6,664		379%	96%
	25990 Other Support Services, Central	\$1,034	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$23,266	\$12,080	\$0		-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,217,505	\$4,163,320	\$5,441,527	\$7,146,205	222%	72%	31%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$142,642	\$278,858	\$291,857	\$372,506	161%	34%	28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$503,869	\$2,264,132	\$2,197,316	\$1,734,584	244%	-23%	-21%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,005	\$2,515	\$2,515	\$0			
	26499 2007 Account Code - Other	\$0	\$2,473,603	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$57,992	\$0	\$3,108	\$0	-100%		-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$7,274	\$19,235	\$56,190	\$136,275	> 500%	> 500%	143%
	26700 Operation and Maintenance of Plant Services; Insurance	\$90,462	\$353,440	\$566,323	\$287,548	218%	-19%	-49%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$870	\$180	\$12,814	\$22,935	> 500%	> 500%	79%
	27010 Student Transportation; Service Area Direction	\$111,422	\$327,270	\$474,308	\$546,147	390%	67%	15%
	27100 Student Transportation; Vehicle Operation	\$723,177	\$1,909,226	\$2,849,591	\$3,633,508	402%	90%	28%
	27200 Student Transportation; Monitoring Services	\$41,004	\$255,307	\$458,220	\$504,582	> 500%	98%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$233,515	\$916,449	\$1,384,035	\$1,287,669	451%	41%	-7%
	27400 Student Transportation; Purchase of School Buses	\$356,664	\$1,330,406	\$1,074,700	\$1,873,420	425%	41%	74%
	27500 Student Transportation; Insurance on Buses	\$25,412	\$104,045	\$89,922	\$78,172	208%	-25%	-13%
	27700 Student Transportation; Contracted Transportation Services	\$576	\$2,250	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$0	\$818	\$1,777	\$1,201		47%	-32%
	27910 Student Transportation; Bus Driver Training	\$500	\$17,182	\$32,206	\$21,249	> 500%	24%	-34%
	31100 Food Services Operations; Service Area Direction	\$31,360	\$126,858	\$197,421	\$268,421	> 500%	112%	36%
	31200 Food Services Operations; Food Preparation and Dispensing	\$474,326	\$716,709	\$1,044,381	\$1,257,134	165%	75%	20%
	31400 Food Services Operations; Food Purchases	\$409,326	\$971,263	\$1,381,895	\$1,510,347	269%	56%	9%
	31900 Other Food Services	\$58,608	\$100,980	\$49,362	\$30,582	-48%	-70%	-38%
Overhead and Operational Total		\$6,046,371	\$17,628,867	\$20,187,979	\$23,625,695	291%	34%	17%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$127	\$582	\$1,962	\$0	-100%	-100%	-100%
	33200 Community Recreation	\$12,422	\$0	\$0	\$1,358	-89%		
	33300 Civic Services	\$125	\$200	\$200	\$14,687	> 500%	> 500%	> 500%
	33400 Athletic Coaches	\$184,832	\$372,949	\$430,047	\$496,569	169%	33%	15%
	33910 High School Band Uniforms	\$0	\$0	\$500	\$45,531			> 500%
	33990 Other Community Services; Other	\$0	\$0	\$1,468	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$103,693	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$31,649	\$94,195	\$47,976	\$69,239	119%	-26%	44%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$32,517	\$9,500	\$0	\$62,405	92%	> 500%	
	45100 Building Acquisition, Construction and Improvements	\$1,574,004	\$322,603	\$715,940	\$369,588	-77%	15%	-48%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$8,010	\$11,683			46%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$63,108			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,700	\$514,228	\$49,855	\$70,440	197%	-86%	41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,089,858	\$2,206,434	\$1,623,934	\$2,572,077	136%	17%	58%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$1,413,831			
	52100 Debt Services; Interest on Debt; Bonds	\$6,000	\$758,191	\$474,104	\$0	-100%	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$94,401	\$0	\$0	\$52,379	-45%		
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$34,390			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,845,832	\$12,740,605	\$11,418,778	\$22,706,055	232%	78%	99%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Avon Community School Corp (3315)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$232,322	\$59,709	\$53,923	\$42,738	-82%	-28%	-21%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$4,000	\$544			-86%
Nonoperational Total		\$10,127,789	\$17,079,195	\$14,934,389	\$28,026,622	177%	64%	88%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$222,384	\$527,761	\$360,645	\$0			
	26492 2007 Account Code - Social Security	\$1,189,880	\$2,282,443	\$1,325,829	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$43,449	\$207,920	\$146,899	\$0			
	26494 2007 Account Code - Group Insurance	\$965,489	\$3,065,114	\$2,093,447	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$11,344	\$9,063	\$8,574	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$131,313	\$82,518	\$0	\$0			
Prorated By Fund Total		\$2,563,860	\$6,174,818	\$3,935,395	\$0			