

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Avon Community School Corp (3315)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,659,206	\$8,781,344	\$9,574,496	162%	9%
	11200 Middle/Junior High	\$1,558,273	\$2,578,781	\$2,709,415	74%	5%
	11300 High School	\$2,293,862	\$4,664,627	\$5,243,902	129%	12%
	11470 Business Education	\$38,309	\$73,506	\$58,354	52%	-21%
	12100 Gifted and Talented	\$161,094	\$377,428	\$397,432	147%	5%
	12210 Mild Mental Handicap	\$61,987	\$277,664	\$358,488	478%	29%
	12310 Orthopedic Impairment	\$16,723	\$165,816	\$209,226	> 500%	26%
	12350 Homebound	\$4,768	\$32,151	\$28,303	494%	-12%
	12410 Emotional Handicap - Full Time	\$0	\$0	\$60	n/a	n/a
	12510 Communication Disorder	\$99,125	\$308,951	\$340,415	243%	10%
	12520 Compensatory	\$0	\$8,495	\$31,692	n/a	273%
	12620 Learning Disability - All Others	\$334,026	\$2,311,053	\$2,589,367	> 500%	12%
	12810 Special Education Preschool	\$12,294	\$223,735	\$233,634	> 500%	4%
	12900 Other Special Programs	\$468	\$0	\$0	-100%	n/a
	13600 Special Interest Programs	\$4,200	\$6,263	\$6,225	48%	-1%
	13900 Other Adult/Continuing Ed Programs	\$0	\$25,890	\$27,191	n/a	5%
	14100 Elementary	\$19,201	\$1,190	\$6,593	-66%	454%
	14300 High School	\$80,837	\$70,129	\$173,276	114%	147%
	16100 Remediation Testing	\$53,822	\$246,014	\$198,047	268%	-19%
	16200 Preventive Remediation	\$0	\$14,195	\$0	n/a	-100%
	21590 Other Speech Pathology/Audiology Services	\$340	\$0	\$33,225	> 500%	n/a
	22220 School Library	\$429,757	\$755,570	\$826,667	92%	9%
	22230 Audiovisual	\$75,085	\$43,450	\$41,836	-44%	-4%
	22240 Education Television	\$2,669	\$648	\$2,200	-18%	240%
	22250 Computer Assisted Instruction Services	\$30,628	\$23,221	\$9,070	-70%	-61%
	22290 Other Education Media Services	\$0	\$11,186	\$0	n/a	-100%
	24100 Office of the Principal Services	\$991,995	\$2,539,735	\$2,724,483	175%	7%
	25820 Textbooks and Repairs	\$210,086	\$0	\$0	-100%	n/a
	25840 Other Textbook Rental Services	\$0	\$21,532	\$41,308	n/a	92%
	25860 Textbooks and Workbooks	\$0	\$696,363	\$524,864	n/a	-25%
	25870 Materials and Supplies	\$0	\$9,274	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$289,222	\$1,584,716	\$1,762,848	> 500%	11%
	41100 Transfer Tuition	\$0	\$3,997	\$4,634	n/a	16%
	41300 Area Vocational Schools	\$222,509	\$459,298	\$311,613	40%	-32%
	41400 Joint Services and Supply	\$142,528	\$261,399	\$378,862	166%	45%
	41700 Interlocal Agreements - Other	\$0	\$5,400	\$17,252	n/a	219%
	41900 Other	\$0	\$0	\$875	n/a	n/a
	42000 Pymts. to Governmental Units - Out of State	\$1,570	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$10,794,585	\$26,583,018	\$28,865,852	167%	9%

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Student Instructional Support						
	21110 Service Area Direction	\$5,450	\$0	\$0	-100%	n/a
	21210 Service Area Direction	\$58,624	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$246,232	\$769,377	\$777,947	216%	1%
	21230 Appraisal Services	\$2,249	\$17,927	\$30,452	> 500%	70%
	21320 Medical Services	\$0	\$5,639	\$0	n/a	-100%
	21340 Nurse Services	\$94,907	\$284,451	\$284,532	200%	0%
	21390 Other Health Services	\$0	\$240	\$280	n/a	17%
	21410 Service Area Direction	\$42,337	\$152,268	\$168,090	297%	10%
	21420 Psychological Testing	\$3,345	\$27,143	\$62,420	> 500%	130%
	21490 Other Psychological Services	\$424	\$0	\$0	-100%	n/a
	21610 Service Area Direction	\$26,159	\$149,863	\$207,522	> 500%	38%
	21690 Other Special Education Administration	\$92	\$866	\$1,827	> 500%	111%
	22110 Service Area Direction	\$2,808	\$1,291	\$14,258	408%	> 500%
	22120 Instruction & Curriculum Development	\$23,826	\$63,749	\$65,039	173%	2%
	22130 Instructional Staff Training Services	\$8,512	\$15,296	\$16,495	94%	8%
	22190 Instructional Staff Training Services - Other	\$915	\$63,896	\$84,904	> 500%	33%
	23110 Service Area Direction	\$10,000	\$5,000	\$23,984	140%	380%
	23120 Service Area Assistants	\$5,521	\$8,600	\$7,200	30%	-16%
	23190 Other Governing Body Services	\$16,713	\$22,928	\$14,476	-13%	-37%
	23210 Office of the Superintendent	\$214,544	\$768,164	\$1,013,866	373%	32%
	23220 Community Relations	\$100	\$23,986	\$0	-100%	-100%
	23290 Other Executive Administrative Services	\$5,211	\$39,683	\$53,770	> 500%	35%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26420 Employment and Placement	\$424	\$118	\$626	47%	432%
	26440 Inservice Training (Non-Instructional)	\$0	\$250	\$150	n/a	-40%
	26450 Health Services	\$5,557	\$11,981	\$15,011	170%	25%
Student Instructional Support Total		\$773,951	\$2,432,715	\$2,842,851	267%	17%
Overhead and Operational						
	23150 Legal Services	\$39,925	\$55,178	\$68,723	72%	25%
	23160 Promotion Expenses	\$4,309	\$18,810	\$34,108	> 500%	81%
	23230 Staff Relations and Negotiations	\$7,518	\$0	\$4,200	-44%	n/a
	25210 Service Area Direction	\$44,345	\$125,512	\$133,495	201%	6%
	25240 Payroll Services	\$27,792	\$48,084	\$56,353	103%	17%
	25250 Financial Accounting	\$39,583	\$48,556	\$56,199	42%	16%
	25270 Property Accounting	\$12,443	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$19,137	\$23,293	\$97,764	411%	320%
	25293 Printed Forms	\$5,061	\$15,100	\$9,424	86%	-38%
	25295 Bank Service Charge	\$63	\$14,554	\$15,286	> 500%	5%
	25360 Rent of Buildings & Equipment	\$0	\$514,228	\$291,962	n/a	-43%

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	25410 Service Area Direction	\$49,170	\$23,266	\$22,053	-55%	-5%
	25420 Maintenance of Buildings	\$1,873,883	\$4,163,320	\$4,468,754	138%	7%
	25430 Maintenance of Grounds	\$94,476	\$278,858	\$244,160	158%	-12%
	25440 Maintenance of Equipment	\$93,784	\$2,264,132	\$2,908,261	> 500%	28%
	25450 Vehicle Maintenance (other than buses)	\$392	\$0	\$9	-98%	n/a
	25460 Security Services	\$4,630	\$19,235	\$29,625	> 500%	54%
	25470 Insurance (other than buses)	\$92,352	\$353,440	\$233,918	153%	-34%
	25490 Other Operating/Maintenance of Plant	\$870	\$180	\$180	-79%	0%
	25510 Service Area Direction	\$92,151	\$327,270	\$372,331	304%	14%
	25520 Vehicle Operation	\$560,037	\$1,909,226	\$2,157,383	285%	13%
	25530 Monitoring Services	\$22,533	\$255,307	\$355,605	> 500%	39%
	25540 Vehicle Servicing and Maintenance	\$302,818	\$916,449	\$1,013,394	235%	11%
	25550 Purchase of School Buses	\$171,500	\$1,330,406	\$906,000	428%	-32%
	25560 Insurance on Buses	\$17,541	\$104,045	\$86,179	391%	-17%
	25580 Contracted Transportation Services	\$8,034	\$2,250	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$0	\$818	\$1,180	n/a	44%
	25591 Bus Driver Training	\$750	\$17,182	\$14,307	> 500%	-17%
	25610 Service Area Direction	\$24,479	\$126,858	\$157,591	> 500%	24%
	25620 Food Preparation and Dispensing	\$426,301	\$716,709	\$879,977	106%	23%
	25640 Food Purchases	\$477,869	\$971,263	\$1,191,987	149%	23%
	25690 Other Food Services	\$13,210	\$100,980	\$30,091	128%	-70%
	25740 Printing, Publishing and Duplicating	\$0	\$0	\$0	n/a	n/a
	25910 Judgements	\$238	\$0	\$0	-100%	n/a
	25940 Settlements	\$15,000	\$5,320	\$0	-100%	-100%
	25950 Other Assessments	\$0	\$1,392	\$4,211	n/a	203%
	26100 Direction of Central Support Services	\$5,777	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$7,441	\$35,046	\$17,671	137%	-50%
	26495 Official Bonds	\$2,040	\$2,515	\$3,140	54%	25%
	26499 Other	\$0	\$2,473,603	\$333,526	n/a	-87%
	31000 Direction of Community Services	\$6,011	\$582	\$1,765	-71%	203%
	32000 Community Recreation	\$12,375	\$0	\$0	-100%	n/a
	33000 Civic Services	\$0	\$200	\$200	n/a	0%
	34000 Athletic Coaches	\$136,819	\$372,949	\$426,692	212%	14%
	39100 High School Band Uniforms	\$0	\$0	\$4,667	n/a	n/a
	39900 Other Community Services	\$125	\$0	\$0	-100%	n/a
	49200 Scholarships	\$0	\$0	\$5,868	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
Overhead and Operational Total		\$4,712,781	\$17,636,116	\$16,638,239	253%	-6%
Nonoperational						
	25320 Land Acquisition and Development	\$552,741	\$0	\$929,411	68%	n/a

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	25330 Professional Services	\$115	\$94,195	\$166,036	> 500%	76%
	25340 Educational Specifications Development	\$0	\$9,500	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$15,846	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$63,134	\$322,603	\$406,398	> 500%	26%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$500	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$953,168	\$2,206,434	\$2,391,530	151%	8%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$0	\$943,211	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$758,191	\$3,644	n/a	-100%
	52300 Emergency Loans, INTEREST ON DEBT	\$28,304	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$4,958,494	\$12,740,605	\$12,858,113	159%	1%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$183,577	\$59,709	\$61,599	-66%	3%
Nonoperational Total		\$6,755,378	\$16,191,236	\$17,760,441	163%	10%
prorated						
	26491 PERF	\$126,390	\$527,761	\$622,767	393%	18%
	26492 Social Security	\$954,090	\$2,282,443	\$2,475,760	159%	8%
	26493 Workmen's Compensation	\$42,274	\$207,920	\$225,226	433%	8%
	26494 Group Insurance	\$802,225	\$3,065,114	\$4,123,759	414%	35%
	26496 Unemployment Compensation	\$2,654	\$9,063	\$12,147	358%	34%
	26498 Severance/Early Retirement Pay	\$128,127	\$82,518	\$0	-100%	-100%
prorated Total		\$2,055,760	\$6,174,818	\$7,459,658	263%	21%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$12,305,290	\$30,739,870	\$33,840,917	175%	10%	49.0%	44.5%	46.0%
Student Instructional Support	\$883,862	\$2,806,998	\$3,308,655	274%	18%	3.5%	4.1%	4.5%
Overhead and Operational	\$5,147,924	\$19,279,800	\$18,657,027	262%	-3%	20.5%	27.9%	25.4%
Nonoperational	\$6,755,378	\$16,191,236	\$17,760,441	163%	10%	26.9%	23.5%	24.1%
Grand Total	\$25,092,454	\$69,017,903	\$73,567,040	193%	7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	52.6%	48.6%	50.5%