

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Avon Community School Corp (3315)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
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	\$0	\$145,846	\$54,963	\$293,955	NA	434.8%
Workers Compensation Insurance	225	\$2,404	\$0	\$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	\$236,231	3.6%	9.7%
Pupil Services	313	\$2,981	\$1,164	\$23,102	\$139,973	161.8%	505.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$157,313	\$144,575	\$143,163	\$131,812	-4.3%	-7.9%
Licensed Employees	135	\$69,498	\$61,193	\$58,448	\$124,230	15.6%	112.6%
Instructional Programs Improvement Services	312	\$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	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%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Accident Insurance	223	\$89	\$178	\$72	\$84	-1.3%	17.5%
Awards	875	\$76	\$76	\$1,140	\$78	0.7%	-93.2%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$28	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$259	\$0	\$0	NA	NA
Connectivity	744	\$0	\$40,613	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$0	\$173	\$0	NA	-100.0%
Unemployment Insurance	230	\$120,895	\$2,833	\$6,141	\$0	-100.0%	-100.0%
Terminal Leave	125	\$0	\$0	\$1,830	\$0	NA	-100.0%
Insurance	520	\$0	\$298	\$0	\$0	NA	NA
Statistical Services	317	\$0	\$15,000	\$0	\$0	NA	NA
Gasoline and Lubricants	613	\$589	\$627	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$37,433,200	\$38,352,928	\$37,946,074	\$39,974,116	1.7%	5.3%
Student Instructional Support							
Certified Salaries	110	\$4,403,740	\$4,308,225	\$4,261,762	\$4,239,706	-0.9%	-0.5%
Non - Certified Salaries	120	\$1,550,428	\$1,558,609	\$1,523,063	\$1,602,920	0.8%	5.2%
Group Health Insurance	222	\$890,625	\$919,572	\$917,002	\$1,117,704	5.8%	21.9%
Pupil Services	313	\$594,552	\$646,743	\$668,776	\$691,623	3.9%	3.4%
Teacher 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	\$296,865	\$296,568	-0.7%	-0.1%
Public 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%	28.4%
Social Security Noncertified	211	\$109,778	\$109,522	\$106,055	\$113,081	0.7%	6.6%
Operational Supplies	611	\$48,867	\$58,508	\$56,054	\$82,410	14.0%	47.0%
Travel	580	\$19,291	\$16,871	\$21,740	\$35,362	16.4%	62.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,978	\$27,455	\$30,378	\$29,872	-0.9%	-1.7%
Postage and Postage Machine Rental	532	\$20,886	\$16,274	\$16,465	\$18,083	-3.5%	9.8%
Other Group Insurance Authorized by Statute	224	\$13,381	\$13,031	\$13,042	\$14,287	1.7%	9.5%
Stipends	131	\$0	\$485	\$2,012	\$6,334	NA	214.7%
Staff Services	314	\$0	\$0	\$651	\$5,362	NA	723.8%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$7,503	\$4,010	NA	-46.6%
Group Life Insurance	221	\$4,548	\$4,505	\$3,596	\$3,672	-5.2%	2.1%
Instructional Programs Improvement Services	312	\$0	\$5,848	\$17,441	\$2,183	NA	-87.5%
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	-47.4%
Equipment	730	\$0	\$2,368	\$2,836	\$1,196	NA	-57.8%
Group Accident Insurance	223	\$608	\$604	\$510	\$612	0.2%	20.0%
Licensed Employees	135	\$0	\$0	\$541	\$195	NA	-63.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 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 Total		\$8,515,250	\$8,518,355	\$8,507,518	\$8,872,204	1.0%	4.3%
Overhead and Operational							
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	\$0	\$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%
Removal of Refuse and Garbage	412	-\$5,162	\$2,874	\$40,318	\$40,410	NA	0.2%
Teacher Retirement Fund, After 7-1-95	216	\$60,357	\$53,598	\$40,706	\$39,765	-9.9%	-2.3%
Workers Compensation Insurance	225	\$23,176	\$0	\$40,420	\$35,313	11.1%	-12.6%
Social Security Certified	212	\$28,838	\$28,890	\$30,724	\$29,014	0.2%	-5.6%
Other Supplies and Materials	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%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 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%
Non Operational							
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%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 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 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%