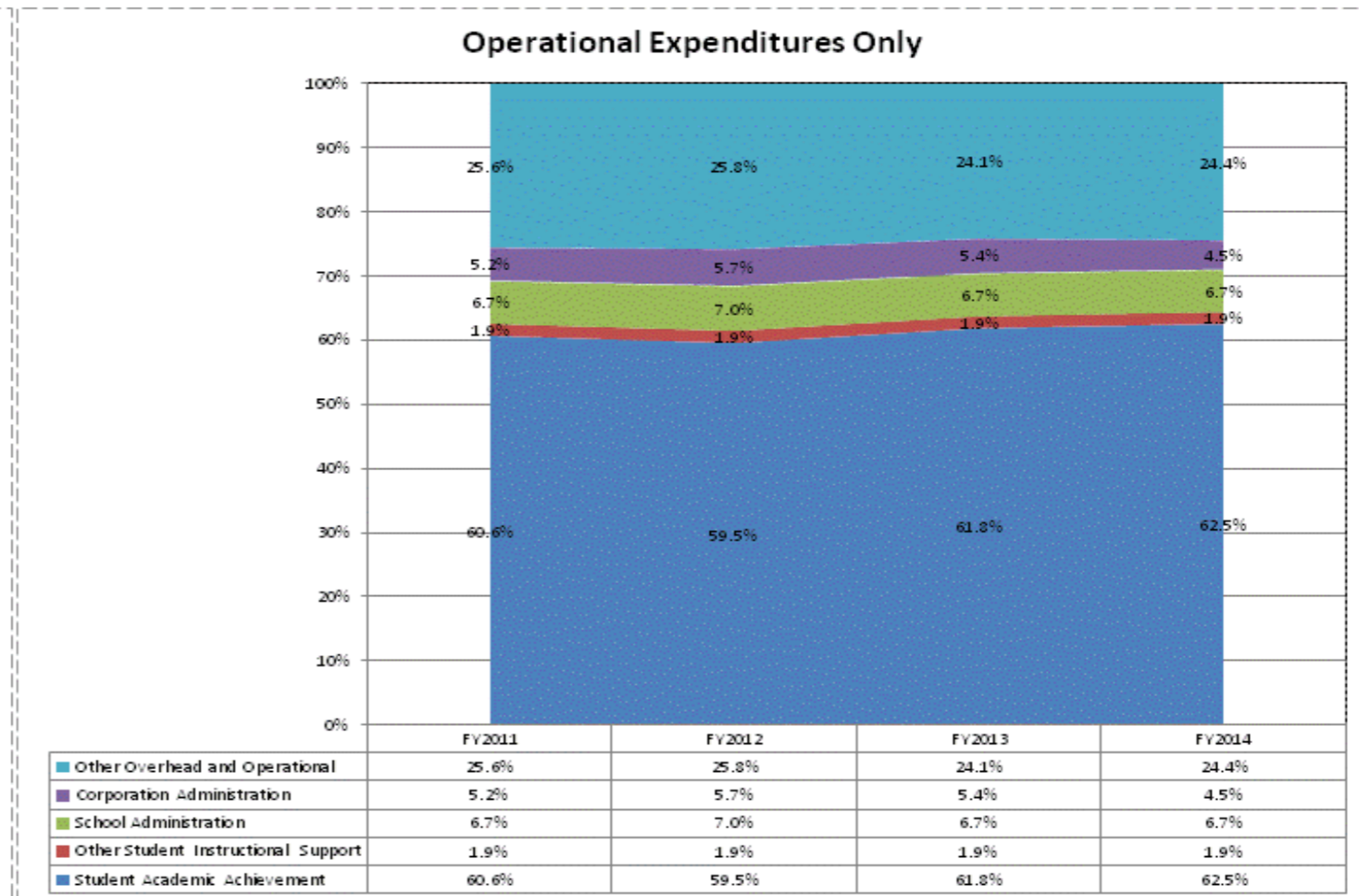
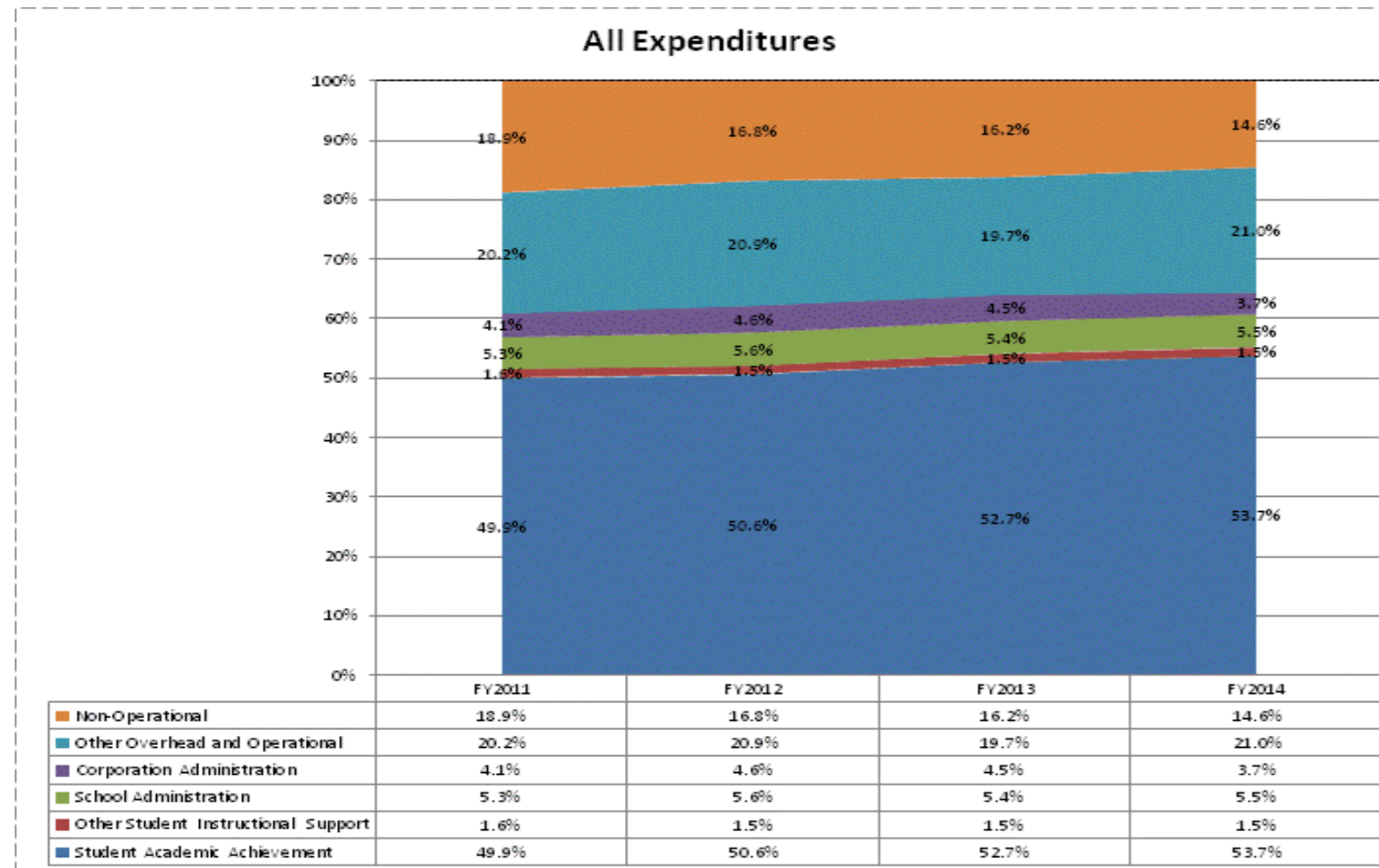


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Knox Community School Corp (7525)

Knox Community School Corp (7525)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$10,679,510	56.5%	\$10,503,256	52.3%	\$11,190,158	52.7%	\$11,563,297	53.7%
Student Instructional Support		\$1,400,689	7.4%	\$1,422,714	7.1%	\$1,476,562	6.9%	\$1,509,435	7.0%
Overhead and Operational		\$3,839,590	20.3%	\$4,613,333	23.0%	\$5,132,782	24.2%	\$5,308,322	24.7%
Nonoperational		\$2,976,391	15.8%	\$3,531,429	17.6%	\$3,452,166	16.2%	\$3,135,832	14.6%
Grand Total		\$18,896,180		\$20,070,733		\$21,251,668		\$21,516,886	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	63.9%	59.4%	59.6%	60.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Knox Community School Corp (7525)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$344,524	\$468,150	\$495,710	N/A	44%	6%
11100 Regular Programs; Elementary	\$2,616,174	\$3,755,437	\$3,233,586	\$3,095,118	18%	-18%	-4%
11200 Regular Programs; Middle/Junior High	\$1,107,812	\$1,720,733	\$1,843,241	\$1,800,700	63%	5%	-2%
11300 Regular Programs; High School	\$1,341,440	\$2,046,673	\$2,041,834	\$2,117,902	58%	3%	4%
11350 Regular Programs; High School; Academic Honors Diploma	\$12,025	\$91,727	\$137,541	\$141,080	> 500%	54%	3%
11450 Vocational Education; Consumer and Homemaking	\$64,211	\$111,451	\$88,481	\$104,934	63%	-6%	19%
11510 Vocational Education; Cooperative Education	\$55,428	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$390,219	\$273,279	\$349,740	\$354,634	-9%	30%	1%
11630 Regular Programs; Alternative Education Programs; High School	\$1,700	\$0	\$0	\$1,038	-39%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$11,083	\$15,336	\$0	\$20,752	87%	35%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$32,495	\$0	N/A	N/A	-100%
12210 Mental Disabilities; Mild Mental Disabilities	\$46,950	\$89,907	\$372,399	\$343,270	> 500%	282%	-8%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$418,223	\$480,042	N/A	N/A	15%
12350 Physical Impairment; Homebound	\$0	\$0	\$5,090	\$502	N/A	N/A	-90%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$171,080	\$198,542	N/A	N/A	16%
12510 Culturally Different; Communication Disorders	\$175	\$0	\$65,888	\$79,378	> 500%	N/A	20%
12610 Learning Disability	\$0	\$0	\$185,729	\$278,716	N/A	N/A	50%
12710 Equal Opportunity At Risk	\$247,904	\$85,191	\$95,224	\$108,612	-56%	27%	14%
12810 Special Education Preschool	\$0	\$0	\$94,864	\$103,207	N/A	N/A	9%
12900 Other Special Programs	\$2,601	\$2,950	\$88,872	\$118,282	> 500%	> 500%	33%
14100 Summer School Programs; Elementary	\$1,308	\$0	\$17,335	\$11,986	> 500%	N/A	-31%
14200 Summer School Programs; Middle/Junior High School	\$12,321	\$10,389	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$29,672	\$24,661	\$30,394	\$38,877	31%	58%	28%
16100 Remediation Testing	\$80,049	\$76,208	\$41,216	\$41,557	-48%	-45%	1%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$19,877	\$24,081	\$37,327	\$19,471	-2%	-19%	-48%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$943,816	\$1,019,706	\$265,123	\$287,085	-70%	-72%	8%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$61,949	\$93,212	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$1,534	\$231,644	\$282,596	N/A	> 500%	22%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$85,080	\$17,476	\$19,456	\$64,347	-24%	268%	231%
22130 Improvement of Instruction; Instructional Staff Training	\$34,937	\$23,263	\$120,092	\$74,788	114%	221%	-38%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,452	\$298	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$194,653	\$274,021	\$167,968	\$161,173	-17%	-41%	-4%
22230 Library/Media Services; Audiovisual	\$9,270	\$9,794	\$1,774	\$2,969	-68%	-70%	67%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$62,545	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$63,545	\$115,927	\$527,713	\$548,887	> 500%	373%	4%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$85,278	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$151,123	\$185,236	\$21,118	\$165,642	10%	-11%	> 500%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$9,714	\$4,964	\$2,160	\$0	-100%	-100%	-100%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$14,400	\$21,500	N/A	N/A	49%
26497 2007 Account Code - Teachers Retirement Fund	\$374,862	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,038,893	\$10,503,256	\$11,190,158	\$11,563,297	44%	10%	3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$4,355	\$12,434	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$3,515	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$142,065	\$200,488	\$209,883	\$215,060	51%	7%	2%
21240 Guidance Services; Information Services	\$55,310	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$54,485	\$82,234	\$100,561	\$100,707	85%	22%	0%
21390 Health Services; Other Health Services	\$0	\$0	\$6,080	\$9,688	N/A	N/A	59%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$364	\$249	N/A	N/A	-32%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Knox Community School Corp (7525)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$3,488	\$2,409	N/A	N/A	-31%
24100 Office of The Principal	\$698,242	\$1,090,340	\$1,139,385	\$1,145,842	64%	5%	1%
24900 Other Support Services, School Administration	\$4,139	\$37,219	\$16,801	\$31,966	> 500%	-14%	90%
Student Instructional Support Total	\$958,595	\$1,422,714	\$1,476,562	\$1,509,435	57%	6%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$29,812	\$25,981	\$27,902	\$26,144	-12%	1%	-6%
23150 Board of Education; Legal Services	\$13,569	\$98,037	\$27,399	\$7,289	-46%	-93%	-73%
23160 Board of Education; Promotion Expenses	\$2,189	\$4,253	\$1,709	\$1,601	-27%	-62%	-6%
23190 Board of Education; Other Governing Body Services	\$4,977	\$3,264	\$2,845	\$2,806	-44%	-14%	-1%
23210 Executive Administration; Office of The Superintendent	\$165,612	\$274,140	\$251,585	\$242,404	46%	-12%	-4%
23220 Executive Administration; Community Relations	\$5,000	\$4,422	\$149	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$10,201	\$279	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$104	\$905	\$2,345	\$1,784	> 500%	97%	-24%
25130 Fiscal Services; Budgeting	\$15,578	\$3,623	\$8,045	\$9,585	-38%	165%	19%
25160 Fiscal Services; Financial Accounting	\$69,175	\$123,942	\$146,370	\$140,346	103%	13%	-4%
25191 Other Fiscal Services; Refund of Revenue	\$2,290	\$3,797	\$257	\$465	-80%	-88%	81%
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$2,156	\$467	N/A	N/A	-78%
25195 Other Fiscal Services; Bank Account Service Charge	\$999	\$2,090	\$2,336	\$2,208	121%	6%	-5%
25196 Other Fiscal Services; Cash Change	\$300	\$350	\$200	\$200	-33%	-43%	0%
25199 Other Fiscal Services; Other	\$1,280	\$0	\$26,827	\$0	-100%	N/A	-100%
25300 Printing, Publishing, and Duplicating Services	\$22,833	\$43,556	\$11,793	\$12,725	-44%	-71%	8%
25740 Personnel Services; Noninstructional Personnel Training	\$610	\$7,953	\$283	\$930	52%	-88%	229%
25750 Personnel Services; Health Services	\$0	\$0	\$19,500	\$16,500	N/A	N/A	-15%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$75,449	\$164,476	\$103,406	N/A	37%	-37%
25840 Administrative Technology Services; Systems Operations	\$0	\$109,886	\$186,474	\$180,311	N/A	64%	-3%
25850 Administrative Technology Services; Network Support	\$0	-\$6,294	\$21,524	\$0	N/A	N/A	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$1,591	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$550	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$49,570	\$45,443	\$46,142	N/A	-7%	2%
25910 Judgments	\$0	\$1,195	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$77	\$424	\$424	\$424	450%	0%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$134,644	\$177,134	\$232,285	\$218,558	62%	23%	-6%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,157,798	\$1,408,432	\$1,374,175	\$1,402,155	21%	0%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,269	\$81	\$4,087	\$1,981	-84%	> 500%	-52%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$82,636	\$57,915	\$151,347	\$229,672	178%	297%	52%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,225	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$500	\$0	\$0	N/A	-100%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$12,371	\$14,468	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$221,152	\$243,994	\$343,170	\$357,147	61%	46%	4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$28,691	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$23,441	\$39,946	\$141,715	\$151,189	> 500%	278%	7%
27100 Student Transportation; Vehicle Operation	\$369,981	\$529,231	\$700,339	\$750,381	103%	42%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$92,471	\$177,592	\$110,274	\$129,348	40%	-27%	17%
27400 Student Transportation; Purchase of School Buses	\$65,083	\$243,959	\$37,233	\$169,656	161%	-30%	356%
27500 Student Transportation; Insurance on Buses	\$0	\$30,029	\$38,590	\$37,172	N/A	24%	-4%
27700 Student Transportation; Contracted Transportation Services	\$39,247	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$57	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$39,122	\$113,296	\$152,329	\$151,611	288%	34%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$299,019	\$291,999	\$634,912	\$377,762	26%	29%	-41%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Knox Community School Corp (7525)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31400 Food Services Operations; Food Purchases	\$361,806	\$455,037	\$262,284	\$535,523	48%	18%	104%
31900 Other Food Services	\$706	\$754	\$0	\$370	-48%	-51%	N/A
Overhead and Operational Total	\$3,286,266	\$4,613,333	\$5,132,782	\$5,308,322	62%	15%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$792	\$6,852	\$9,778	N/A	> 500%	43%
33200 Community Recreation	\$5,100	\$1,126	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$198,350	\$226,704	\$263,545	\$267,644	35%	18%	2%
33910 High School Band Uniforms	\$0	\$15,400	\$0	\$0	N/A	-100%	N/A
33920 Contributions to Historical Societies	\$1,000	\$0	\$1,000	\$1,000	0%	N/A	0%
33950 Step Ahead	\$1,519	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$4,515	\$1,781	\$0	\$509	-89%	-71%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$19,209	\$0	\$1,495	\$0	-100%	N/A	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$152,634	\$152,064	\$98,955	\$115,782	-24%	-24%	17%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$175,000	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$38,925	\$22,815	\$14,961	\$38,119	-2%	67%	155%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,315	\$13,943	\$62,410	\$2,106	-51%	-85%	-97%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$131,854	\$51,769	\$181,821	\$21,732	-84%	-58%	-88%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,112	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$328,509	\$990,414	\$200,000	N/A	-39%	-80%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$23,495	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$579,408	\$128,483	N/A	N/A	-78%
52200 Debt Services; Interest on Debt; Temporary Loans	\$71,310	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,979,455	\$2,638,111	\$1,133,843	\$2,287,934	16%	-13%	102%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$34,816	\$29,443	\$0	N/A	-100%	-100%
54200 Common School Fund; Principal	\$77,133	\$35,600	\$64,525	\$62,745	-19%	76%	-3%
60700 Nonprogramed Charges; Scholarships	\$7,150	\$8,000	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$2,878,582	\$3,531,429	\$3,452,166	\$3,135,832	9%	-11%	-9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$136,445	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$577,596	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$70,651	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,915,537	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$33,614	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,733,843	\$0	\$0	\$0	N/A	N/A	N/A