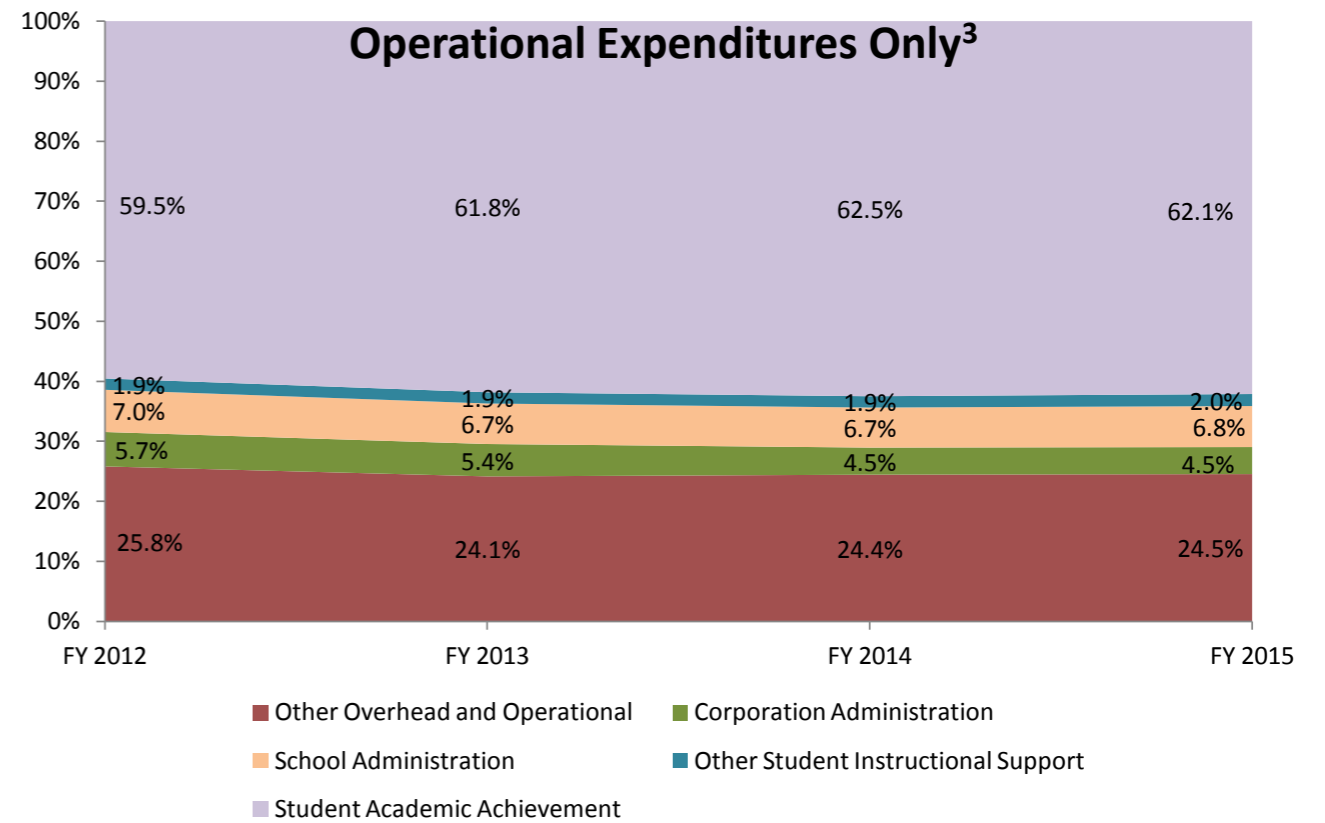
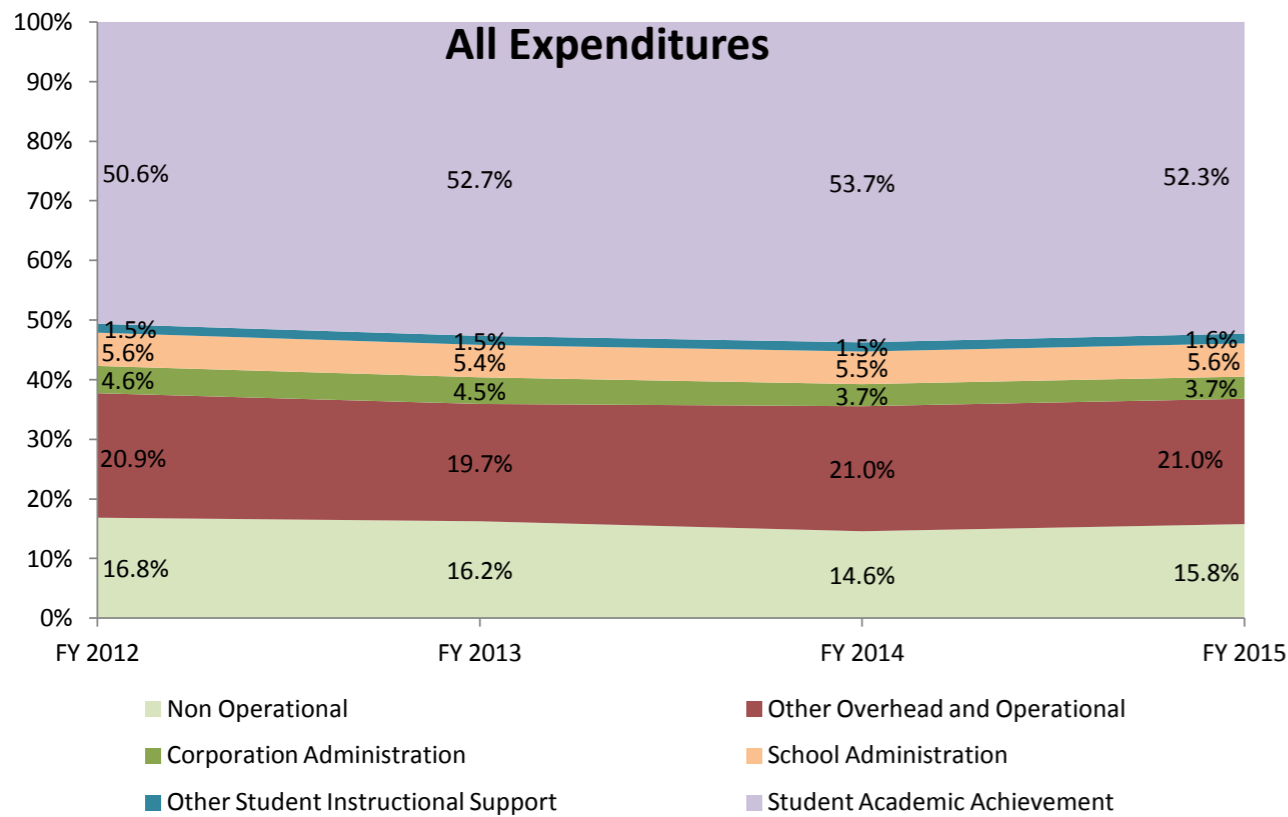


School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,679,510	56.5%	\$10,503,256	52.3%	\$10,343,005	50.6%	\$11,190,158	52.7%	\$11,563,297	53.7%	\$11,008,551	52.3%
Student Instructional Support	\$1,400,689	7.4%	\$1,422,714	7.1%	\$1,445,113	7.1%	\$1,476,562	6.9%	\$1,509,435	7.0%	\$1,520,233	7.2%
Total	\$12,080,199	63.9%	\$11,925,971	59.4%	\$11,788,118	57.7%	\$12,666,720	59.6%	\$13,072,732	60.8%	\$12,528,784	59.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,839,590	20.3%	\$4,613,333	23.0%	\$5,200,756	25.5%	\$5,132,782	24.2%	\$5,308,322	24.7%	\$5,208,869	24.7%
Non Operational	\$2,976,391	15.8%	\$3,531,429	17.6%	\$3,441,541	16.8%	\$3,452,166	16.2%	\$3,135,832	14.6%	\$3,322,730	15.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,815,980	36.1%	\$8,144,763	40.6%	\$8,642,297	42.3%	\$8,584,948	40.4%	\$8,444,154	39.2%	\$8,531,598	40.5%

Grand Total	\$18,896,180	\$20,070,733	\$20,430,415	\$21,251,668	\$21,516,886	\$21,060,382
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$344,524	\$495,710	\$521,439	NA	51.4%	5.2%
11100	Regular Programs	Elementary	\$2,616,174	\$3,755,437	\$3,095,118	\$2,796,461	6.9%	-25.5%	-9.6%
11200	Regular Programs	Middle/Junior High	\$1,107,812	\$1,720,733	\$1,800,700	\$1,691,975	52.7%	-1.7%	-6.0%
11300	Regular Programs	High School	\$1,341,440	\$2,046,673	\$2,117,902	\$2,085,298	55.5%	1.9%	-1.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$12,025	\$91,727	\$141,080	\$131,187	991.0%	43.0%	-7.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$64,211	\$111,451	\$104,934	\$104,554	62.8%	-6.2%	-0.4%
11510	Regular Programs	Vocational Education - Cooperative Education	\$55,428	\$0	\$0	\$0	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$390,219	\$273,279	\$354,634	\$423,543	8.5%	55.0%	19.4%
11630	Regular Programs	Alternative Education Programs - High School	\$1,700	\$0	\$1,038	\$104,130	6026.9%	NA	9927.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,083	\$15,336	\$20,752	\$43,549	292.9%	184.0%	109.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$46,950	\$89,907	\$343,270	\$325,765	593.9%	262.3%	-5.1%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$480,042	\$440,784	NA	NA	-8.2%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$502	\$3,307	NA	NA	558.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$198,542	\$211,811	NA	NA	6.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$175	\$0	\$79,378	\$79,818	45450.4%	NA	0.6%
12610	Special Programs	Learning Disability	\$0	\$0	\$278,716	\$307,243	NA	NA	10.2%
12710	Special Programs	Equal Opportunity At Risk	\$247,904	\$85,191	\$108,612	\$80,716	-67.4%	-5.3%	-25.7%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$103,207	\$97,945	NA	NA	-5.1%
12900	Special Programs	Other Special Programs	\$2,601	\$2,950	\$118,282	\$112,195	4213.9%	3703.8%	-5.1%
14100	Summer School Programs	Elementary	\$1,308	\$0	\$11,986	\$3,689	182.1%	NA	-69.2%
14200	Summer School Programs	Middle/Junior High School	\$12,321	\$10,389	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$29,672	\$24,661	\$38,877	\$33,392	12.5%	35.4%	-14.1%
16100	Remediation	Remediation Testing	\$80,049	\$76,208	\$41,557	\$48,995	-38.8%	-35.7%	17.9%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$19,877	\$24,081	\$19,471	\$19,703	-0.9%	-18.2%	1.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$943,816	\$1,019,706	\$287,085	\$327,452	-65.3%	-67.9%	14.1%
17700	Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$61,949	\$93,212	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,534	\$282,596	\$259,798	NA	16835.9%	-8.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$85,080	\$17,476	\$64,347	\$82,818	-2.7%	373.9%	28.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$34,937	\$23,263	\$74,788	\$72,532	107.6%	211.8%	-3.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$6,452	\$298	\$0	\$28,887	347.7%	9595.7%	NA
22220	Instruction	Library/Media Services - School Library	\$194,653	\$274,021	\$161,173	\$135,839	-30.2%	-50.4%	-15.7%
22230	Instruction	Library/Media Services - Audiovisual	\$9,270	\$9,794	\$2,969	\$1,591	-82.8%	-83.8%	-46.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$62,545	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$63,545	\$115,927	\$548,887	\$296,916	367.3%	156.1%	-45.9%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$85,278	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$151,123	\$185,236	\$165,642	\$111,460	-26.2%	-39.8%	-32.7%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$9,714	\$4,964	\$0	\$3,458	-64.4%	-30.3%	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$0	\$21,500	\$20,300	NA	NA	-5.6%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$374,862	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$8,038,893	\$10,503,256	\$11,563,297	\$11,008,551	36.9%	4.8%	-4.8%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$4,355	\$12,434	\$0	\$0	NA	NA	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$3,515	\$3,700	NA	NA	5.3%
21220	Students	Guidance Services - Counseling Services	\$142,065	\$200,488	\$215,060	\$218,530	53.8%	9.0%	1.6%
21240	Students	Guidance Services - Information Services	\$55,310	\$0	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$54,485	\$82,234	\$100,707	\$116,419	113.7%	41.6%	15.6%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$9,688	\$2,539	NA	NA	-73.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$249	\$2,401	NA	NA	865.2%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$2,409	\$2,594	NA	NA	7.7%
24100	School Administration	Office of The Principal	\$698,242	\$1,090,340	\$1,145,842	\$1,144,043	63.8%	4.9%	-0.2%
24900	School Administration	Other Support Services - School Admin.	\$4,139	\$37,219	\$31,966	\$30,007	625.0%	-19.4%	-6.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Instructional Support Total	\$958,595	\$1,422,714	\$1,509,435	\$1,520,233	58.6%	6.9%	0.7%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$29,812	\$25,981	\$26,144	\$25,362	-14.9%	-2.4%	-3.0%
23150 General Administration Board of Education - Legal Services	\$13,569	\$98,037	\$7,289	\$8,858	-34.7%	-91.0%	21.5%
23160 General Administration Board of Education - Promotion Expenses	\$2,189	\$4,253	\$1,601	\$1,758	-19.7%	-58.7%	9.8%
23190 General Administration Board of Education - Other Governing Body Services	\$4,977	\$3,264	\$2,806	\$1,662	-66.6%	-49.1%	-40.8%
23210 General Administration Executive Administration - Office of The Superintendent	\$165,612	\$274,140	\$242,404	\$234,465	41.6%	-14.5%	-3.3%
23220 General Administration Executive Administration - Community Relations	\$5,000	\$4,422	\$0	\$0	NA	NA	NA
23290 General Administration Executive Administration - Other Executive Admin. Services	\$10,201	\$279	\$0	\$0	NA	NA	NA
25110 Central Services Fiscal Services - Office of The Business Manager	\$104	\$905	\$1,784	\$577	457.3%	-36.2%	-67.6%
25130 Central Services Fiscal Services - Budgeting	\$15,578	\$3,623	\$9,585	\$6,448	-58.6%	78.0%	-32.7%
25160 Central Services Fiscal Services - Financial Accounting	\$69,175	\$123,942	\$140,346	\$143,562	107.5%	15.8%	2.3%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$2,290	\$3,797	\$465	\$400	-82.5%	-89.5%	-14.0%
25193 Central Services Fiscal Services - Other - Printed Forms	\$0	\$0	\$467	\$293	NA	NA	-37.3%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$999	\$2,090	\$2,208	\$2,638	164.2%	26.2%	19.5%
25196 Central Services Fiscal Services - Other - Cash Change	\$300	\$350	\$200	\$200	-33.3%	-42.9%	0.0%
25199 Central Services Fiscal Services - Other - Other	\$1,280	\$0	\$0	\$0	NA	NA	NA
25300 Central Services Printing, Pub., and Duplicating Services	\$22,833	\$43,556	\$12,725	\$16,412	-28.1%	-62.3%	29.0%
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$610	\$7,953	\$930	\$240	-60.7%	-97.0%	-74.2%
25750 Central Services Personnel Services - Health Services	\$0	\$0	\$16,500	\$20,475	NA	NA	24.1%
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$75,449	\$103,406	\$88,019	NA	16.7%	-14.9%
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$109,886	\$180,311	\$183,424	NA	66.9%	1.7%
25850 Central Services Admin. Tech. Services - Network Support	\$0	(\$6,294)	\$0	\$0	NA	NA	NA
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$1,591	\$0	\$0	NA	NA	NA
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$550	\$0	\$0	NA	NA	NA
25890 Central Services Other Technology Services	\$0	\$49,570	\$46,142	\$46,814	NA	-5.6%	1.5%
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$1,195	\$0	\$0	NA	NA	NA
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$77	\$424	\$424	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$134,644	\$177,134	\$218,558	\$220,249	63.6%	24.3%	0.8%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,157,798	\$1,408,432	\$1,402,155	\$1,385,101	19.6%	-1.7%	-1.2%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$12,269	\$81	\$1,981	\$2,014	-83.6%	2387.7%	1.7%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$82,636	\$57,915	\$229,672	\$313,198	279.0%	440.8%	36.4%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,225	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$0	\$500	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$12,371	\$14,468	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$221,152	\$243,994	\$357,147	\$255,047	15.3%	4.5%	-28.6%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$28,691	\$0	\$0	\$0	NA	NA	NA
27010 Student Transportation Service Area Direction	\$23,441	\$39,946	\$151,189	\$144,353	515.8%	261.4%	-4.5%
27100 Student Transportation Vehicle Operation	\$369,981	\$529,231	\$750,381	\$716,905	93.8%	35.5%	-4.5%
27300 Student Transportation Vehicle Servicing and Maintenance	\$92,471	\$177,592	\$129,348	\$69,832	-24.5%	-60.7%	-46.0%
27400 Student Transportation Purchase of School Buses	\$65,083	\$243,959	\$169,656	\$173,292	166.3%	-29.0%	2.1%
27500 Student Transportation Insurance on Buses	\$0	\$30,029	\$37,172	\$37,216	NA	23.9%	0.1%
27700 Student Transportation Contracted Transportation Services	\$39,247	\$0	\$0	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$0	\$0	\$57	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$39,122	\$113,296	\$151,611	\$146,656	274.9%	29.4%	-3.3%
31200 Food Services Operations Food Preparation and Dispensing	\$299,019	\$291,999	\$377,762	\$385,409	28.9%	32.0%	2.0%
31400 Food Services Operations Food Purchases	\$361,806	\$455,037	\$535,523	\$577,471	59.6%	26.9%	7.8%
31900 Food Services Operations Other Food Services	\$706	\$754	\$370	\$520	-26.4%	-31.0%	40.6%
Overhead and Operational Total	\$3,286,266	\$4,613,333	\$5,308,322	\$5,208,869	58.5%	12.9%	-1.9%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$0	\$792	\$9,778	\$5,024	NA	534.4%	-48.6%
33200 Category not Specified Community Recreation	\$5,100	\$1,126	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Knox Community School Corp (7525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
33400 Category not Specified Athletic Coaches	\$198,350	\$226,704	\$267,644	\$259,702	30.9%	14.6%	-3.0%				
33910 Other Community Services High School Band Uniforms	\$0	\$15,400	\$0	\$0	NA	NA	NA				
33920 Other Community Services Contributions to Historical Societies	\$1,000	\$0	\$1,000	\$0	NA	NA	NA				
33950 Other Community Services Step Ahead	\$1,519	\$0	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$4,515	\$1,781	\$509	\$259	-94.3%	-85.5%	-49.1%				
43000 Category not Specified Professional Services	\$19,209	\$0	\$0	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$152,634	\$152,064	\$115,782	\$94,562	-38.0%	-37.8%	-18.3%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$175,000	\$0	\$0	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$38,925	\$22,815	\$38,119	\$23,483	-39.7%	2.9%	-38.4%				
46000 Category not Specified Purchase of Moveable Equipment	\$4,315	\$13,943	\$2,106	\$10,789	150.0%	-22.6%	412.4%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$131,854	\$51,769	\$21,732	\$6,262	-95.3%	-87.9%	-71.2%				
49000 Category not Specified Other Facilities Acq. and Construction	\$11,112	\$0	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$0	\$328,509	\$200,000	\$210,000	NA	-36.1%	5.0%				
52100 Interest on Debt Bonds	\$0	\$0	\$128,483	\$116,484	NA	NA	-9.3%				
52200 Interest on Debt Temporary Loans	\$71,310	\$0	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,979,455	\$2,638,111	\$2,287,934	\$2,337,198	18.1%	-11.4%	2.2%				
53200 Lease Rental Equipment-Principal	\$0	\$34,816	\$0	\$0	NA	NA	NA				
53400 Lease Rental Other-Principal	\$0	\$0	\$0	\$198,000	NA	NA	NA				
54200 Advancements and Obligations Common School Fund - Principal	\$77,133	\$35,600	\$62,745	\$60,965	-21.0%	71.3%	-2.8%				
60700 Category not Specified Scholarships	\$7,150	\$8,000	\$0	\$0	NA	NA	NA				
Non Operational Total					\$2,878,582	\$3,531,429	\$3,135,832	\$3,322,730	15.4%	-5.9%	6.0%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$82,754	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$14,072	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$36,830	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,790	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$401,796	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$66,755	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$94,066	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$14,979	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$36,802	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$6,579	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$26,071	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$1,200	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$2,103,547	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$345,563	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$388,244	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$78,184	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$15,719	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$9,125	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$8,114	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$656	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,733,843	\$0	\$0	\$0	NA	NA	NA