

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Knox Community School Corp (7525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,472,209	\$6,152,540	\$6,236,325	\$5,745,148	1.2%	-7.9%
Group Health Insurance	222	\$1,180,303	\$1,602,381	\$1,652,476	\$1,757,112	10.5%	6.3%
Non - Certified Salaries	120	\$316,079	\$583,283	\$599,094	\$554,544	15.1%	-7.4%
Instruction Services	311	\$294,100	\$348,592	\$353,678	\$507,626	14.6%	43.5%
Social Security Certified	212	\$405,861	\$452,587	\$460,618	\$422,622	1.0%	-8.2%
Teacher Retirement Fund, After 7-1-95	216	\$396,940	\$385,205	\$408,054	\$406,157	0.6%	-0.5%
Transfer Tuition to Ed. Service Agencies Within State	564	\$765,502	\$302,450	\$306,556	\$347,154	-17.9%	13.2%
Computer Hardware	741	\$445,321	\$431,884	\$418,904	\$245,040	-13.9%	-41.5%
Operational Supplies	611	\$177,784	\$166,218	\$164,059	\$189,481	1.6%	15.5%
Textbooks	630	\$33,496	\$37,622	\$187,142	\$135,218	41.7%	-27.7%
Pre-2008 Object Code - Temporary Salaries	130	\$79,486	\$98,107	\$101,159	\$121,646	11.2%	20.3%
Severance/Early Retirement Pay	213	\$122,197	\$134,087	\$135,071	\$120,596	-0.3%	-10.7%
Workers Compensation Insurance	225	\$76,726	\$30,000	\$98,186	\$94,954	5.5%	-3.3%
Public Employees Retirement Fund	214	\$39,287	\$67,606	\$78,815	\$76,310	18.1%	-3.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$115,853	\$93,352	\$85,275	\$69,409	-12.0%	-18.6%
Content	747	\$41,853	\$40,327	\$24,409	\$64,191	11.3%	163.0%
Social Security Noncertified	211	\$22,608	\$45,469	\$43,062	\$39,023	14.6%	-9.4%
Instructional Programs Improvement Services	312	\$15,495	\$12,351	\$18,054	\$25,218	12.9%	39.7%
Other Group Insurance Authorized by Statute	224	\$18,429	\$21,398	\$21,209	\$20,095	2.2%	-5.3%
Connectivity	744	\$123,240	\$63,655	\$22,835	\$16,816	-39.2%	-26.4%
Group Life Insurance	221	\$9,372	\$11,231	\$13,088	\$13,015	8.6%	-0.6%
Travel	580	\$7,533	\$9,328	\$7,265	\$9,347	5.5%	28.7%
Other Technology Hardware	746	\$33,917	\$39,724	\$59,394	\$6,979	-32.6%	-88.2%
Unemployment Insurance	230	\$6,942	\$7,280	\$0	\$6,469	-1.7%	NA
Library Books	640	\$8,586	\$10,224	\$15,035	\$5,919	-8.9%	-60.6%
Repairs and Maintenance Services	430	\$2,541	\$4,663	\$7,170	\$4,581	15.9%	-36.1%
Dues and Fees	810	\$1,264	\$3,317	\$1,861	\$1,915	10.9%	2.9%
Data Processing Services	316	\$1,968	\$9,167	\$0	\$1,900	-0.9%	NA
Periodicals	650	\$788	\$495	\$693	\$65	-46.4%	-90.6%
Other Professional and Technical Services	319	\$0	\$0	\$82	\$0	NA	-100.0%
Other Employee Benefits	241 - 290	\$1,280	\$1,160	\$1,000	\$0	-100.0%	-100.0%
Equipment	730	\$0	\$15,999	\$1,232	\$0	NA	-100.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$56	\$0	\$0	NA	NA
Other Purchased Services	593	\$57,445	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$3,150	\$7,900	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$51,986	\$0	\$35,223	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$13,465	\$500	\$6,274	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$10,343,005	\$11,190,158	\$11,563,297	\$11,008,551	1.6%	-4.8%

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Knox Community School Corp (7525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$687,875	\$712,511	\$710,318	\$704,245	0.6%	-0.9%
Group Health Insurance	222	\$226,150	\$243,503	\$252,961	\$288,127	6.2%	13.9%
Non - Certified Salaries	120	\$295,480	\$293,935	\$288,577	\$279,825	-1.4%	-3.0%
Social Security Certified	212	\$53,630	\$55,476	\$56,399	\$55,652	0.9%	-1.3%
Teacher Retirement Fund, After 7-1-95	216	\$63,172	\$51,706	\$51,820	\$51,668	-4.9%	-0.3%
Public Employees Retirement Fund	214	\$36,595	\$34,658	\$38,074	\$37,715	0.8%	-0.9%
Licensed Employees	135	\$13,200	\$15,550	\$29,675	\$26,550	19.1%	-10.5%
Severance/Early Retirement Pay	213	\$21,515	\$22,618	\$19,784	\$22,703	1.4%	14.8%
Social Security Noncertified	211	\$20,962	\$20,858	\$20,329	\$19,586	-1.7%	-3.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,040	\$6,715	\$6,430	\$6,321	-5.8%	-1.7%
Travel	580	\$3,280	\$5,745	\$4,522	\$4,950	10.8%	9.5%
Operational Supplies	611	\$2,787	\$2,422	\$11,880	\$4,329	11.6%	-63.6%
Dues and Fees	810	\$1,658	\$2,486	\$4,348	\$4,055	25.1%	-6.7%
Other Communication Services	533 - 539	\$0	\$0	\$3,515	\$3,700	NA	5.3%
Other Group Insurance Authorized by Statute	224	\$3,117	\$3,273	\$3,192	\$3,287	1.3%	3.0%
Group Life Insurance	221	\$2,523	\$2,735	\$2,979	\$3,119	5.4%	4.7%
Other Professional and Technical Services	319	\$302	\$364	\$249	\$2,548	70.4%	924.3%
Other Technology Hardware	746	\$2,019	\$0	\$0	\$1,734	-3.7%	NA
Content	747	\$217	\$288	\$4,383	\$119	-13.9%	-97.3%
Instruction Services	311	\$0	\$400	\$0	\$0	NA	NA
Unemployment Insurance	230	\$1,592	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$998	\$1,319	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,445,113	\$1,476,562	\$1,509,435	\$1,520,233	1.3%	0.7%
Overhead and Operational							
Non - Certified Salaries	120	\$1,761,583	\$1,719,735	\$1,717,331	\$1,703,069	-0.8%	-0.8%
Food Purchases	614	\$480,065	\$532,973	\$535,523	\$577,471	4.7%	7.8%
Light and Power - Other Than Heating and Cooling	625	\$526,747	\$545,186	\$582,567	\$551,674	1.2%	-5.3%
Repairs and Maintenance Services	430	\$494,109	\$261,208	\$357,416	\$381,429	-6.3%	6.7%
Group Health Insurance	222	\$332,658	\$348,566	\$355,624	\$344,559	0.9%	-3.1%
Insurance	520	\$236,246	\$381,760	\$394,319	\$292,263	5.5%	-25.9%
Public Employees Retirement Fund	214	\$181,175	\$185,403	\$191,914	\$198,054	2.3%	3.2%
Heating and Cooling for Buildings - Electricity	621	\$128,964	\$130,777	\$143,522	\$187,857	9.9%	30.9%
Vehicles	731	\$85,498	\$37,233	\$169,656	\$173,292	19.3%	2.1%
Operational Supplies	611	\$200,876	\$211,269	\$162,835	\$166,312	-4.6%	2.1%
Social Security Noncertified	211	\$133,315	\$130,284	\$130,417	\$128,416	-0.9%	-1.5%
Gasoline and Lubricants	613	\$144,183	\$153,903	\$155,512	\$120,190	-4.4%	-22.7%

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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
Certified Salaries	110	\$151,995	\$167,965	\$121,836	\$108,569	-8.1%	-10.9%
Other Professional and Technical Services	319	\$25,487	\$26,561	\$21,787	\$25,725	0.2%	18.1%
Water and Sewage	411	\$24,073	\$23,524	\$24,167	\$24,563	0.5%	1.6%
Workers Compensation Insurance	225	\$19,181	\$0	\$24,547	\$24,031	5.8%	-2.1%
Telephone	531	\$10,640	\$22,244	\$23,475	\$24,001	22.6%	2.2%
Removal of Refuse and Garbage	412	\$12,776	\$14,922	\$19,542	\$19,158	10.7%	-2.0%
Content	747	\$0	\$2,080	\$15,896	\$17,840	NA	12.2%
Connectivity	744	\$0	\$0	\$11,755	\$14,217	NA	20.9%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Travel	580	\$21,131	\$23,682	\$18,978	\$13,538	-10.5%	-28.7%
Teacher Retirement Fund, After 7-1-95	216	\$18,607	\$17,636	\$12,793	\$11,400	-11.5%	-10.9%
Severance/Early Retirement Pay	213	\$18,322	\$21,785	\$16,089	\$10,749	-12.5%	-33.2%
Dues and Fees	810	\$10,125	\$9,295	\$8,095	\$9,125	-2.6%	12.7%
Board of Education Services	318	\$100,234	\$27,399	\$7,289	\$8,858	-45.5%	21.5%
Social Security Certified	212	\$11,338	\$18,749	\$10,653	\$8,511	-6.9%	-20.1%
Postage and Postage Machine Rental	532	\$8,546	\$10,623	\$10,010	\$7,723	-2.5%	-22.9%
Equipment	730	\$6,426	\$7,521	\$9,216	\$7,197	2.9%	-21.9%
Other Technology Hardware	746	\$5,297	\$5,456	\$7,855	\$6,339	4.6%	-19.3%
Group Life Insurance	221	\$5,009	\$5,115	\$5,832	\$5,439	2.1%	-6.7%
Staff Services	314	\$6,963	\$6,820	\$8,360	\$5,170	-7.2%	-38.2%
Other Group Insurance Authorized by Statute	224	\$5,112	\$5,085	\$4,898	\$4,532	-3.0%	-7.5%
Tires and Repairs	612	\$5,722	\$6,359	\$5,394	\$3,084	-14.3%	-42.8%
Heating and Cooling for Buildings - Gas	622	\$2,217	\$2,373	\$2,561	\$2,917	7.1%	13.9%
Bank Service Charges	871	\$3,204	\$2,336	\$2,208	\$2,638	-4.7%	19.5%
Advertising	540	\$2,518	\$2,514	\$1,764	\$1,756	-8.6%	-0.4%
Official Bond Premiums	525	\$1,225	\$1,225	\$1,225	\$1,278	1.1%	4.3%
Other Purchased Services	593	\$0	\$0	\$0	\$805	NA	NA
Miscellaneous Objects	876 - 899	\$350	\$457	\$665	\$600	14.4%	-9.8%
Other Supplies and Materials	615, 660 - 689	\$328	\$132	\$370	\$520	12.2%	40.6%
Computer Hardware	741	\$0	\$19,444	\$0	\$0	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$1,458	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$0	\$17,732	\$0	\$0	NA	NA
Unemployment Insurance	230	\$2,640	\$1,932	\$0	\$0	-100.0%	NA
Textbooks	630	\$0	\$9,095	\$0	\$0	NA	NA
Land and Easements	710	\$411	\$424	\$424	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$5,200,756	\$5,132,782	\$5,308,322	\$5,208,869	0.0%	-1.9%
Non Operational							
Redemption of Principal	831	\$2,074,752	\$1,758,321	\$1,647,443	\$1,883,305	-2.4%	14.3%

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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
Interest	832	\$801,056	\$1,039,312	\$1,031,718	\$1,039,342	6.7%	0.7%
Certified Salaries	110	\$162,911	\$154,514	\$150,909	\$156,095	-1.1%	3.4%
Buildings	720	\$70,439	\$88,826	\$115,782	\$94,562	7.6%	-18.3%
Pre-2008 Object Code - Temporary Salaries	130	\$58,908	\$58,437	\$53,030	\$46,302	-5.8%	-12.7%
Repairs and Maintenance Services	430	\$49,365	\$32,306	\$46,679	\$32,093	-10.2%	-31.2%
Equipment	730	\$91,474	\$244,231	\$23,838	\$17,052	-34.3%	-28.5%
Non - Certified Salaries	120	\$30,954	\$8,887	\$21,088	\$14,759	-16.9%	-30.0%
Teacher Retirement Fund, After 7-1-95	216	\$18,161	\$14,573	\$14,163	\$14,682	-5.2%	3.7%
Social Security Certified	212	\$12,145	\$11,821	\$11,545	\$11,942	-0.4%	3.4%
Operational Supplies	611	\$5,488	\$6,007	\$10,001	\$5,039	-2.1%	-49.6%
Social Security Noncertified	211	\$6,577	\$5,150	\$5,670	\$4,671	-8.2%	-17.6%
Public Employees Retirement Fund	214	\$4,672	\$2,499	\$2,236	\$2,152	-17.6%	-3.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$862	\$448	\$443	\$489	-13.2%	10.3%
Travel	580	\$1,188	\$825	\$286	\$244	-32.7%	-14.8%
Other Professional and Technical Services	319	\$34,621	\$1,495	\$0	\$0	-100.0%	NA
Group Health Insurance	222	\$14,941	\$19	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$1,000	\$1,000	\$1,000	\$0	-100.0%	-100.0%
Textbooks	630	\$0	\$23,495	\$0	\$0	NA	NA
Student Transportation Services	510	\$1,889	\$0	\$0	\$0	-100.0%	NA
Other Group Insurance Authorized by Statute	224	\$78	\$0	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$60	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$3,441,541	\$3,452,166	\$3,135,832	\$3,322,730	-0.9%	6.0%
Grand Total		\$20,430,415	\$21,251,668	\$21,516,886	\$21,060,382	0.8%	-2.1%