

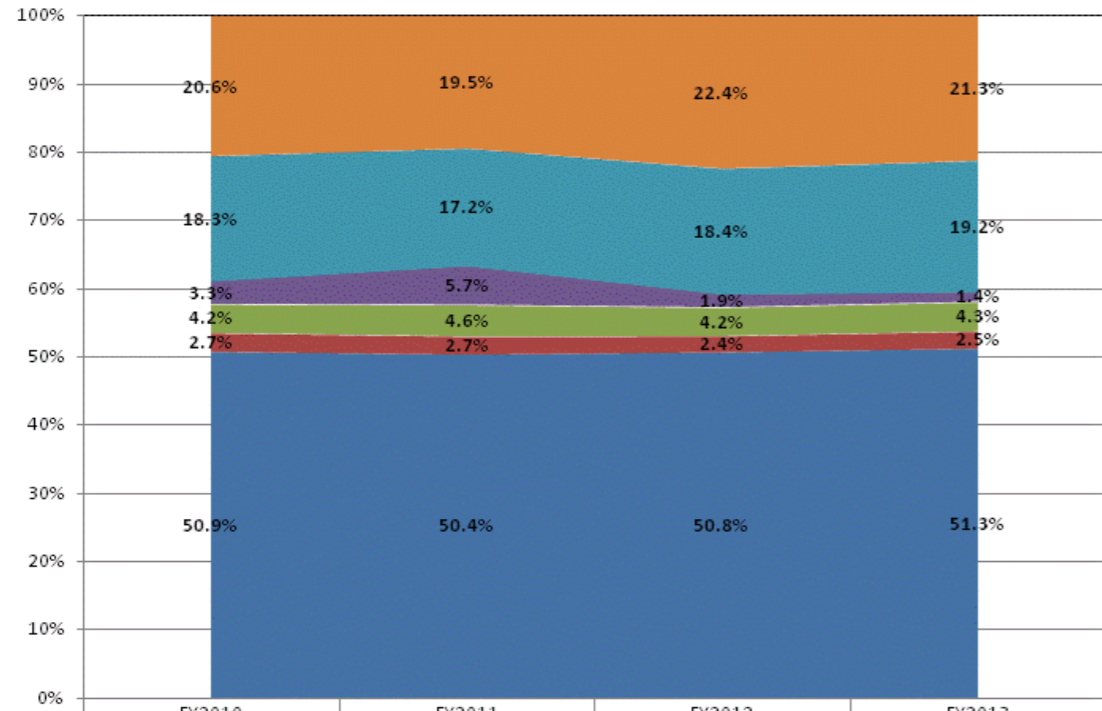
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Kankakee Valley School Corp (3785)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$15,131,130	52.8%	\$17,206,051	51.3%	\$17,515,727	50.8%	\$16,780,471	51.3%
Student Instructional Support	\$2,048,296	7.1%	\$2,333,339	7.0%	\$2,245,656	6.5%	\$2,222,977	6.8%
Overhead and Operational	\$6,097,696	21.3%	\$6,677,163	19.9%	\$6,992,589	20.3%	\$6,742,746	20.6%
Nonoperational	\$5,393,534	18.8%	\$7,336,917	21.9%	\$7,737,250	22.4%	\$6,953,781	21.3%
Grand Total	\$28,670,655		\$33,553,469		\$34,491,221		\$32,699,975	

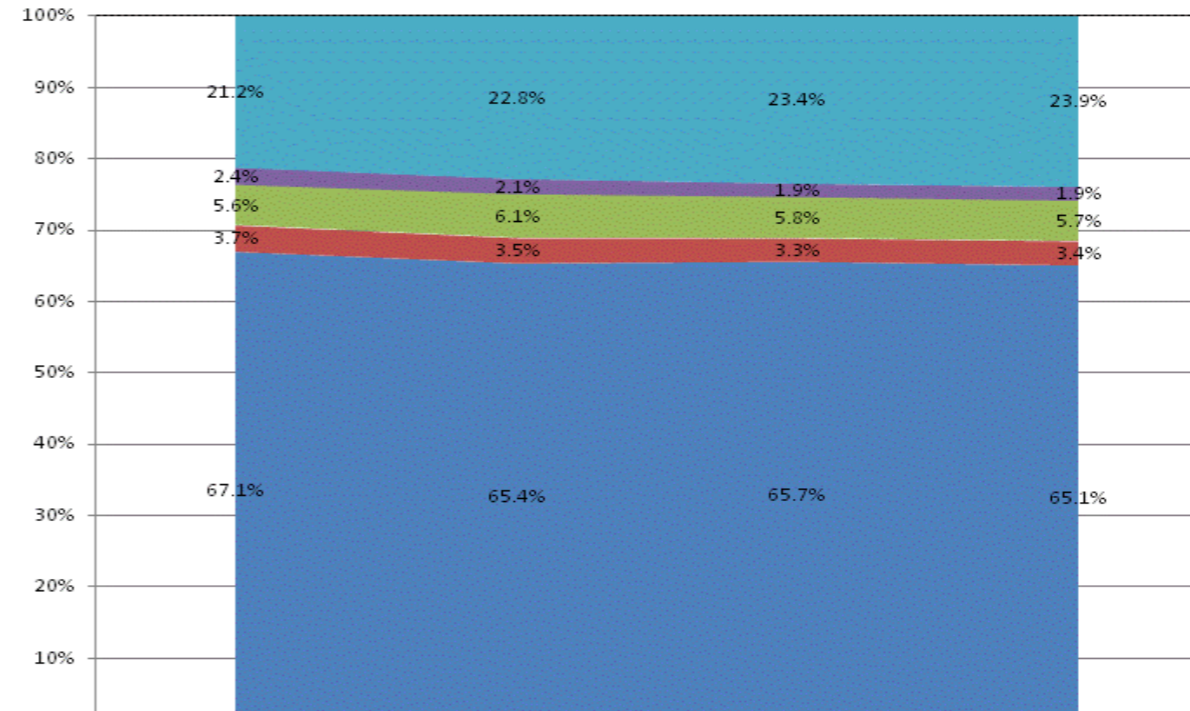
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.9%	58.2%	57.3%	58.1%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	20.6%	19.5%	22.4%	21.3%
Other Overhead and Operational	18.3%	17.2%	18.4%	19.2%
Corporation Administration	3.3%	5.7%	1.9%	1.4%
School Administration	4.2%	4.6%	4.2%	4.3%
Other Student Instructional Support	2.7%	2.7%	2.4%	2.5%
Student Academic Achievement	50.9%	50.4%	50.8%	51.3%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	21.2%	22.8%	23.4%	23.9%
Corporation Administration	2.4%	2.1%	1.9%	1.9%
School Administration	5.6%	6.1%	5.8%	5.7%
Other Student Instructional Support	3.7%	3.5%	3.3%	3.4%
Student Academic Achievement	67.1%	65.4%	65.7%	65.1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11100 Regular Programs; Elementary	\$4,520,091	\$6,657,456	\$5,612,930	\$5,425,738	20%	-19%	-3%
11200 Regular Programs; Middle/Junior High	\$1,455,479	\$2,076,451	\$2,380,057	\$2,570,089	77%	24%	8%
11300 Regular Programs; High School	\$2,507,328	\$3,464,015	\$3,336,306	\$3,456,727	38%	0%	4%
11350 Regular Programs; High School; Academic Honors Diploma	\$19,861	\$254,394	\$296,949	\$220,694	> 500%	-13%	-26%
11410 Vocational Education; Agriculture A	\$67,133	\$94,781	\$86,453	\$86,369	29%	-9%	0%
11440 Vocational Education; Health Occupations	\$58,282	\$51,261	\$54,924	\$65,603	13%	28%	19%
11450 Vocational Education; Consumer and Homemaking	\$60,019	\$77,723	\$77,261	\$87,469	46%	13%	13%
11470 Vocational Education; Business Education	\$61,210	\$82,582	\$5,430	\$42,428	-31%	-49%	> 500%
11480 Vocational Education; Industrial Education A	\$10,210	\$1,008	\$0	\$0	-100%	-100%	N/A
11590 Other Vocational Education Programs	\$57,678	\$90,149	\$90,684	\$101,523	76%	13%	12%
11630 Regular Programs; Alternative Education Programs; High School	\$44,449	\$171,578	\$142,023	\$182,948	312%	7%	29%
12110 Gifted And Talented; Gifted and Talented	\$13,999	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$42,515	\$49,872	\$18,151	N/A	-57%	-64%
12210 Mental Disabilities; Mild Mental Disabilities	\$190,360	\$315,147	\$418,817	\$445,355	134%	41%	6%
12220 Mental Disabilities; Moderate Mental Disabilities	\$328,412	\$476,671	\$444,171	\$438,795	34%	-8%	-1%
12350 Physical Impairment; Homebound	\$10,246	\$33,172	\$38,573	\$36,298	254%	9%	-6%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$275,400	\$378,640	\$367,179	\$381,403	38%	1%	4%
12510 Culturally Different; Communication Disorders	\$181,669	\$296,526	\$306,873	\$365,684	101%	23%	19%
12520 Culturally Different; Compensatory	\$10,104	\$3,537	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$393,309	\$660,054	\$711,144	\$731,796	86%	11%	3%
12810 Special Education Preschool	\$70,714	\$100,081	\$107,934	\$105,830	50%	6%	-2%
12900 Other Special Programs	\$93,792	\$106,770	\$100,752	\$29,589	-68%	-72%	-71%
14100 Summer School Programs; Elementary	\$0	\$4,083	\$3,722	\$16,549	N/A	305%	345%
14200 Summer School Programs; Middle/Junior High School	\$9,159	\$23,429	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$38,053	\$50,714	\$22,737	\$18,393	-52%	-64%	-19%
16100 Remediation Testing	\$354	\$0	\$14,491	\$0	-100%	N/A	-100%
16200 Preventive Remediation	\$50,712	\$80,015	\$77,701	\$87,698	73%	10%	13%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$21,771	\$6,070	\$2,016	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$0	\$67,815	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$15,887	\$3,232	\$15,927	\$10,168	-36%	215%	-36%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$76,966	\$54,459	\$37,692	\$60,057	-22%	10%	59%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$31,972	\$86,943	\$14,755	N/A	-54%	-83%
22220 Library/Media Services; School Library	\$376,874	\$517,052	\$259,463	\$239,596	-36%	-54%	-8%
22230 Library/Media Services; Audiovisual	\$5,586	\$4,392	\$6,825	\$4,861	-13%	11%	-29%
22250 Library/Media Services; Computer Assisted Instruction Services	\$839	\$599	\$296	\$293	-65%	-51%	-1%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$2,860	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$563,832	\$616,608	\$1,691,448	\$1,335,645	137%	117%	-21%
22900 Other Support Service, Instructional Staff	\$0	\$7,345	\$22,632	\$22,533	N/A	207%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$313,285	\$371,570	\$645,503	\$106,761	-66%	-71%	-83%
26497 2007 Account Code - Teachers Retirement Fund	\$583,784	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$12,486,848	\$17,206,051	\$17,515,727	\$16,780,471	34%	-2%	-4%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$24,147	\$19,464	\$19,292	\$30,755	27%	58%	59%
21130 Attendance and Social Work Services; Social Work Services	\$12,025	\$7,212	\$2,962	\$0	-100%	-100%	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$664	\$3,626	\$3,055	\$1,820	174%	-50%	-40%
21210 Guidance Services; Service Area Direction	\$0	\$303	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$442,662	\$609,132	\$534,633	\$544,510	23%	-11%	2%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$235	\$0	N/A	N/A	-100%
21290 Guidance Services; Other Guidance Services	\$8,100	\$1,200	\$0	\$0	-100%	-100%	N/A

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21340 Health Services; Nurse Services	\$117,736	\$145,125	\$157,195	\$157,131	33%	8%	0%
21390 Health Services; Other Health Services	\$0	\$0	\$3,664	\$3,375	N/A	N/A	-8%
21420 Psychological Testing	\$127,165	\$169,051	\$87,291	\$87,410	-31%	-48%	0%
21910 Other Support Services, Students; Service Area Direction	\$2,361	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$12	\$3,210	\$4,501	N/A	> 500%	40%
24100 Office of The Principal	\$944,111	\$1,333,619	\$1,404,377	\$1,370,081	45%	3%	-2%
24900 Other Support Services, School Administration	\$600	\$44,594	\$29,742	\$23,395	> 500%	-48%	-21%
Student Instructional Support Total	\$1,679,572	\$2,333,339	\$2,245,656	\$2,222,977	32%	-5%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$15,071	\$14,536	4%	-4%	-4%
23120 Board of Education; Service Area Assistants	\$76,388	\$97,534	\$111,421	\$116,432	52%	19%	4%
23150 Board of Education; Legal Services	\$17,399	\$6,517	\$14,776	\$15,794	-9%	142%	7%
23160 Board of Education; Promotion Expenses	\$1,078	\$1,207	\$2,761	\$2,490	131%	106%	-10%
23210 Executive Administration; Office of The Superintendent	\$263,843	\$341,503	\$271,880	\$290,187	10%	-15%	7%
23220 Executive Administration; Community Relations	\$3,058	\$340	\$2,400	\$4,350	42%	> 500%	81%
23290 Executive Administration; Other Executive Administration Services	\$0	\$5,069	\$4,280	\$4,569	N/A	-10%	7%
25110 Fiscal Services; Office of The Business Manager	\$0	\$6,400	\$11,286	\$2,070	N/A	-68%	-82%
25120 Fiscal Services; Service Area Direction	\$14,675	\$16,036	\$17,703	\$11,047	-25%	-31%	-38%
25191 Other Fiscal Services; Refund of Revenue	\$4,669	\$10,902	\$5,913	\$4,335	-7%	-60%	-27%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$50	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$4,212	\$2,701	\$3,366	N/A	-20%	25%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$860	\$0	N/A	N/A	-100%
25750 Personnel Services; Health Services	\$204	\$13,760	\$2,648	\$2,798	> 500%	-80%	6%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$198,173	\$0	N/A	N/A	-100%
25920 Ditch Assessments	\$395	\$443	\$931	\$969	145%	119%	4%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$134,153	\$232,310	\$319,896	\$369,427	175%	59%	15%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,010,398	\$2,421,765	\$2,479,878	\$2,452,676	22%	1%	-1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$282,509	\$301,082	\$105,322	\$103,879	-63%	-65%	-1%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,858	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$111,444	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$25,436	\$10,363	\$51,881	\$26,826	5%	159%	-48%
26700 Operation and Maintenance of Plant Services; Insurance	\$61,306	\$89,163	\$137,607	\$146,677	139%	65%	7%
27010 Student Transportation; Service Area Direction	\$55,113	\$103,804	\$62,915	\$37,387	-32%	-64%	-41%
27100 Student Transportation; Vehicle Operation	\$627,644	\$722,330	\$736,418	\$722,910	15%	0%	-2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$417,826	\$486,840	\$602,509	\$593,624	42%	22%	-1%
27400 Student Transportation; Purchase of School Buses	\$299,945	\$477,247	\$451,396	\$383,150	28%	-20%	-15%
27500 Student Transportation; Insurance on Buses	\$35,590	\$37,636	\$59,378	\$71,039	100%	89%	20%
27700 Student Transportation; Contracted Transportation Services	\$1,326	\$3,547	\$4,329	\$2,525	90%	-29%	-42%
31100 Food Services Operations; Service Area Direction	\$0	\$75,355	\$77,432	\$76,963	N/A	2%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$519,441	\$600,711	\$638,711	\$668,513	29%	11%	5%
31400 Food Services Operations; Food Purchases	\$491,860	\$580,683	\$567,645	\$592,424	20%	2%	4%
31900 Other Food Services	\$28,752	\$15,333	\$34,467	\$21,733	-24%	42%	-37%
Overhead and Operational Total	\$5,502,309	\$6,677,163	\$6,992,589	\$6,742,746	23%	1%	-4%
Nonoperational							
33200 Community Recreation	\$45,484	\$21,829	\$14,060	\$13,891	-69%	-36%	-1%
33400 Athletic Coaches	\$189,785	\$239,892	\$243,866	\$245,254	29%	2%	1%
33930 Latch Key Kid Program	\$0	\$41,131	\$27,479	\$25,664	N/A	-38%	-7%
33990 Other Community Services; Other	\$2,579	\$3,799	\$4,355	\$4,951	92%	30%	14%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,000	\$148,346	\$39,583	\$38,032	> 500%	-74%	-4%

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43000 Facilities Acquisition and Construction; Professional Services	\$96,690	\$738,077	\$10,094	\$35,106	-64%	-95%	248%
45100 Building Acquisition, Construction and Improvements	\$1,292,821	\$751,216	\$1,456,322	\$670,171	-48%	-11%	-54%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$19,231	\$26,017	\$75,850	\$104,113	441%	300%	37%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$79,996	\$92,241	\$110,729	\$102,332	28%	11%	-8%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,098	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$212,130	\$376,615	\$508,244	\$356,191	68%	-5%	-30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$78,428	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$540,000	\$625,000	\$725,000	\$760,000	41%	22%	5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$88,735	\$98,677	\$4,962	\$0	-100%	-100%	-100%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$255,288	\$199,681	\$113,513	\$80,438	-68%	-60%	-29%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,424,500	\$3,450,000	\$1,635,000	\$2,410,000	-1%	-30%	47%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$444,500	\$2,767,692	\$2,106,137	N/A	374%	-24%
54200 Common School Fund; Principal	\$89,750	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$1,000	\$1,000	\$0	\$1,000	0%	0%	N/A
60700 Nonprogramed Charges; Scholarships	\$500	\$469	\$500	\$500	0%	7%	0%
Nonoperational Total	\$5,340,585	\$7,336,917	\$7,737,250	\$6,953,781	30%	-5%	-10%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$1,139,908	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$63,578	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,140,984	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$356	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$316,514	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,661,341	\$0	\$0	\$0	N/A	N/A	N/A