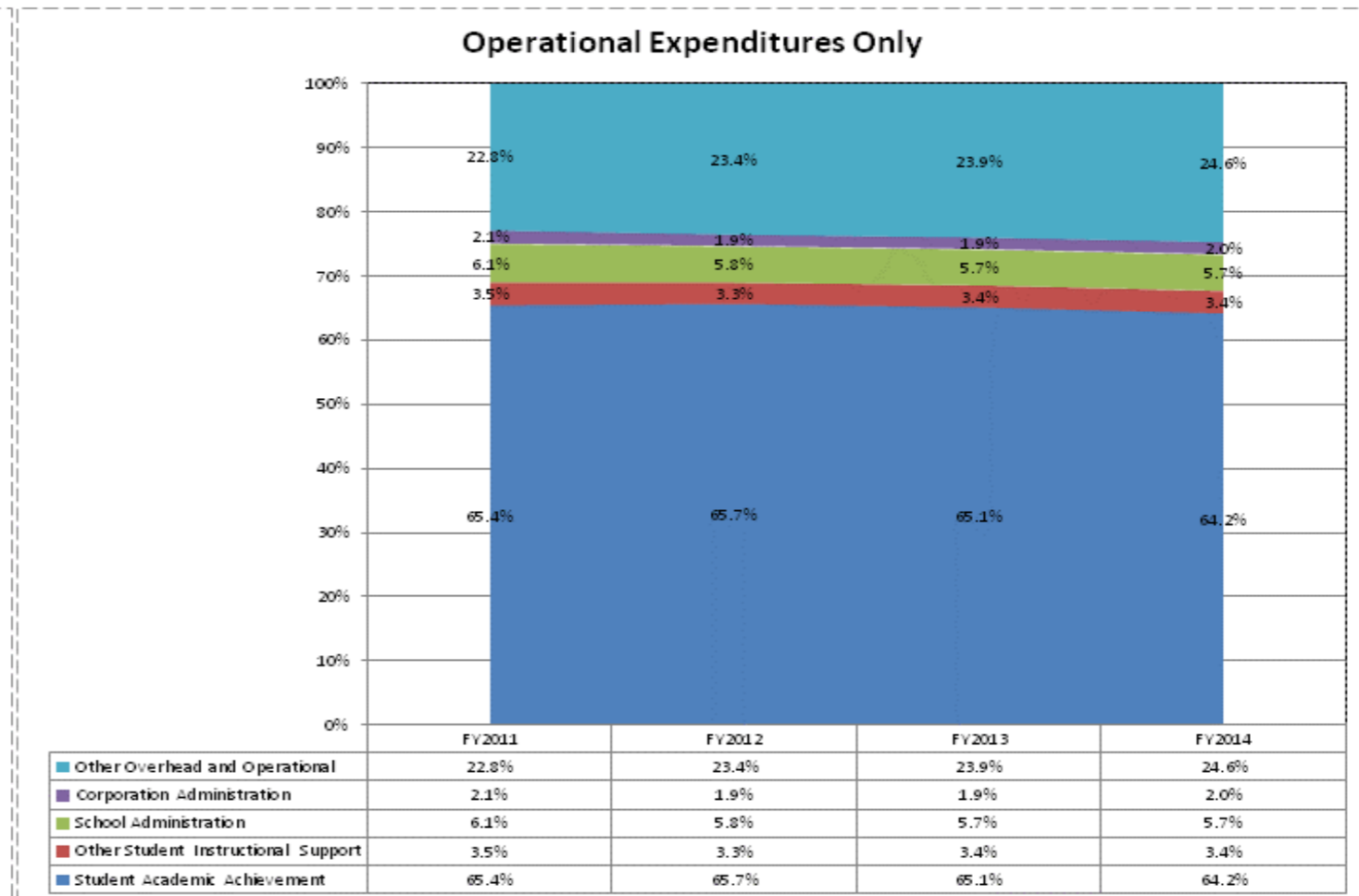
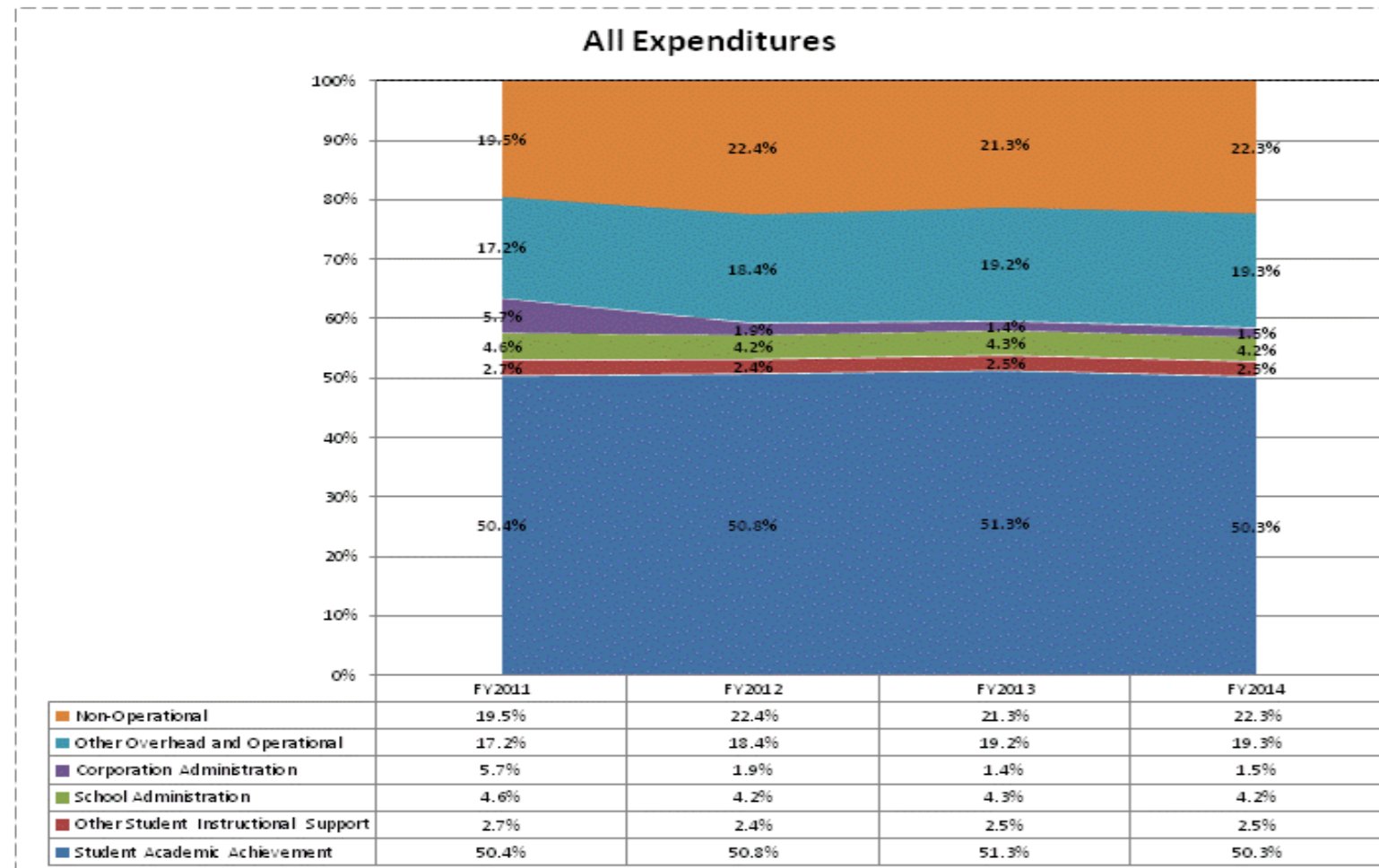


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kankakee Valley School Corp (3785)

Kankakee Valley School Corp (3785)	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	\$15,131,130	52.8%	\$17,206,051	51.3%	\$16,780,471	51.3%	\$17,084,654	50.3%
Student Instructional Support	\$2,048,296	7.1%	\$2,333,339	7.0%	\$2,222,977	6.8%	\$2,266,541	6.7%
Overhead and Operational Nonoperational	\$6,097,696	21.3%	\$6,677,163	19.9%	\$6,742,746	20.6%	\$7,059,050	20.8%
Nonoperational	\$5,393,534	18.8%	\$7,336,917	21.9%	\$6,953,781	21.3%	\$7,574,932	22.3%
Grand Total	\$28,670,655		\$33,553,469		\$32,699,975		\$33,985,177	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.9%	58.2%	58.1%	56.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kankakee Valley School Corp (3785)

<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							
11100 Regular Programs; Elementary	\$4,520,091	\$6,657,456	\$5,425,738	\$5,390,771	19%	-19%	-1%
11200 Regular Programs; Middle/Junior High	\$1,455,479	\$2,076,451	\$2,570,089	\$2,494,841	71%	20%	-3%
11300 Regular Programs; High School	\$2,507,328	\$3,464,015	\$3,456,727	\$3,377,526	35%	-2%	-2%
11350 Regular Programs; High School; Academic Honors Diploma	\$19,861	\$254,394	\$220,694	\$228,100	> 500%	-10%	3%
11410 Vocational Education; Agriculture A	\$67,133	\$94,781	\$86,369	\$85,037	27%	-10%	-2%
11440 Vocational Education; Health Occupations	\$58,282	\$51,261	\$65,603	\$83,154	43%	62%	27%
11450 Vocational Education; Consumer and Homemaking	\$60,019	\$77,723	\$87,469	\$64,500	7%	-17%	-26%
11470 Vocational Education; Business Education	\$61,210	\$82,582	\$42,428	\$48,300	-21%	-42%	14%
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	\$101,523	\$94,398	64%	5%	-7%
11630 Regular Programs; Alternative Education Programs; High School	\$44,449	\$171,578	\$182,948	\$142,972	222%	-17%	-22%
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	\$18,151	\$43,433	N/A	2%	139%
12210 Mental Disabilities; Mild Mental Disabilities	\$190,360	\$315,147	\$445,355	\$508,037	167%	61%	14%
12220 Mental Disabilities; Moderate Mental Disabilities	\$328,412	\$476,671	\$438,795	\$396,353	21%	-17%	-10%
12350 Physical Impairment; Homebound	\$10,246	\$33,172	\$36,298	\$23,592	130%	-29%	-35%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$275,400	\$378,640	\$381,403	\$399,105	45%	5%	5%
12510 Culturally Different; Communication Disorders	\$181,669	\$296,526	\$365,684	\$365,316	101%	23%	0%
12520 Culturally Different; Compensatory	\$10,104	\$3,537	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$393,309	\$660,054	\$731,796	\$844,287	115%	28%	15%
12810 Special Education Preschool	\$70,714	\$100,081	\$105,830	\$106,435	51%	6%	1%
12900 Other Special Programs	\$93,792	\$106,770	\$29,589	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$0	\$4,083	\$16,549	\$19,950	N/A	389%	21%
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	\$18,393	\$11,162	-71%	-78%	-39%
16100 Remediation Testing	\$354	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$50,712	\$80,015	\$87,698	\$68,562	35%	-14%	-22%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$21,771	\$6,070	\$0	\$2,282	-90%	-62%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$67,815	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$15,887	\$3,232	\$10,168	\$6,645	-58%	106%	-35%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$76,966	\$54,459	\$60,057	\$44,693	-42%	-18%	-26%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$31,972	\$14,755	\$90,250	N/A	182%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$18,416	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$376,874	\$517,052	\$239,596	\$252,592	-33%	-51%	5%
22230 Library/Media Services; Audiovisual	\$5,586	\$4,392	\$4,861	\$5,147	-8%	17%	6%
22250 Library/Media Services; Computer Assisted Instruction Services	\$839	\$599	\$293	\$35	-96%	-94%	-88%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,860	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$563,832	\$616,608	\$1,335,645	\$1,638,821	191%	166%	23%
22900 Other Support Service, Instructional Staff	\$0	\$7,345	\$22,533	\$10,673	N/A	45%	-53%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$313,285	\$371,570	\$106,761	\$204,507	-35%	-45%	92%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$14,763	N/A	N/A	N/A
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	\$16,780,471	\$17,084,654	37%	-1%	2%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$24,147	\$19,464	\$30,755	\$19,809	-18%	2%	-36%
21130 Attendance and Social Work Services; Social Work Services	\$12,025	\$7,212	\$0	\$16,188	35%	124%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$664	\$3,626	\$1,820	\$7,652	> 500%	111%	320%
21210 Guidance Services; Service Area Direction	\$0	\$303	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$442,662	\$609,132	\$544,510	\$562,761	27%	-8%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kankakee Valley School Corp (3785)

<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>
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$1,778	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$8,100	\$1,200	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$117,736	\$145,125	\$157,131	\$143,660	22%	-1%	-9%
21390 Health Services; Other Health Services	\$0	\$0	\$3,375	\$452	N/A	N/A	-87%
21420 Psychological Testing	\$127,165	\$169,051	\$87,410	\$87,574	-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	\$4,501	\$4,964	N/A	> 500%	10%
24100 Office of The Principal	\$944,111	\$1,333,619	\$1,370,081	\$1,372,305	45%	3%	0%
24900 Other Support Services, School Administration	\$600	\$44,594	\$23,395	\$49,399	> 500%	11%	111%
Student Instructional Support Total	\$1,679,572	\$2,333,339	\$2,222,977	\$2,266,541	35%	-3%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$14,536	\$15,517	11%	3%	7%
23120 Board of Education; Service Area Assistants	\$76,388	\$97,534	\$116,432	\$117,005	53%	20%	0%
23150 Board of Education; Legal Services	\$17,399	\$6,517	\$15,794	\$18,885	9%	190%	20%
23160 Board of Education; Promotion Expenses	\$1,078	\$1,207	\$2,490	\$1,864	73%	54%	-25%
23210 Executive Administration; Office of The Superintendent	\$263,843	\$341,503	\$290,187	\$306,743	16%	-10%	6%
23220 Executive Administration; Community Relations	\$3,058	\$340	\$4,350	\$12,488	308%	> 500%	187%
23290 Executive Administration; Other Executive Administration Services	\$0	\$5,069	\$4,569	\$4,247	N/A	-16%	-7%
25110 Fiscal Services; Office of The Business Manager	\$0	\$6,400	\$2,070	\$878	N/A	-86%	-58%
25120 Fiscal Services; Service Area Direction	\$14,675	\$16,036	\$11,047	\$13,639	-7%	-15%	23%
25191 Other Fiscal Services; Refund of Revenue	\$4,669	\$10,902	\$4,335	\$7,120	53%	-35%	64%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$50	\$26	N/A	N/A	-48%
25199 Other Fiscal Services; Other	\$0	\$4,212	\$3,366	\$5,226	N/A	24%	55%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$204	\$13,760	\$2,798	\$3,254	> 500%	-76%	16%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$395	\$443	\$969	\$696	76%	57%	-28%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$134,153	\$232,310	\$369,427	\$384,373	187%	65%	4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,010,398	\$2,421,765	\$2,452,676	\$2,606,989	30%	8%	6%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$282,509	\$301,082	\$103,879	\$199,129	-30%	-34%	92%
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	\$26,826	\$52,126	105%	403%	94%
26700 Operation and Maintenance of Plant Services; Insurance	\$61,306	\$89,163	\$146,677	\$149,523	144%	68%	2%
27010 Student Transportation; Service Area Direction	\$55,113	\$103,804	\$37,387	\$53,061	-4%	-49%	42%
27100 Student Transportation; Vehicle Operation	\$627,644	\$722,330	\$722,910	\$721,397	15%	0%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$417,826	\$486,840	\$593,624	\$559,623	34%	15%	-6%
27400 Student Transportation; Purchase of School Buses	\$299,945	\$477,247	\$383,150	\$368,992	23%	-23%	-4%
27500 Student Transportation; Insurance on Buses	\$35,590	\$37,636	\$71,039	\$71,095	100%	89%	0%
27700 Student Transportation; Contracted Transportation Services	\$1,326	\$3,547	\$2,525	\$2,986	125%	-16%	18%
31100 Food Services Operations; Service Area Direction	\$0	\$75,355	\$76,963	\$77,958	N/A	3%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$519,441	\$600,711	\$668,513	\$673,969	30%	12%	1%
31400 Food Services Operations; Food Purchases	\$491,860	\$580,683	\$592,424	\$572,140	16%	-1%	-3%
31900 Other Food Services	\$28,752	\$15,333	\$21,733	\$58,103	102%	279%	167%
Overhead and Operational Total	\$5,502,309	\$6,677,163	\$6,742,746	\$7,059,050	28%	6%	5%
Nonoperational							
33200 Community Recreation	\$45,484	\$21,829	\$13,891	\$26,832	-41%	23%	93%
33400 Athletic Coaches	\$189,785	\$239,892	\$245,254	\$246,823	30%	3%	1%
33930 Latch Key Kid Program	\$0	\$41,131	\$25,664	\$22,897	N/A	-44%	-11%

School Corporation Expenditures by Expenditure Type
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Kankakee Valley School Corp (3785)

<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>
33990 Other Community Services; Other	\$2,579	\$3,799	\$4,951	\$676	-74%	-82%	-86%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,000	\$148,346	\$38,032	\$17,405	> 500%	-88%	-54%
43000 Facilities Acquisition and Construction; Professional Services	\$96,690	\$738,077	\$35,106	\$626,298	> 500%	-15%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,292,821	\$751,216	\$670,171	\$430,900	-67%	-43%	-36%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$19,231	\$26,017	\$104,113	\$95,717	398%	268%	-8%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$79,996	\$92,241	\$102,332	\$96,083	20%	4%	-6%
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	\$356,191	\$483,452	128%	28%	36%
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 Approved Del	\$540,000	\$625,000	\$760,000	\$800,000	48%	28%	5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$88,735	\$98,677	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Deb	\$255,288	\$199,681	\$80,438	\$45,788	-82%	-77%	-43%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,424,500	\$3,450,000	\$2,410,000	\$2,610,000	8%	-24%	8%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$444,500	\$2,106,137	\$2,070,562	N/A	366%	-2%
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	\$1,000	\$1,000	0%	0%	0%
60700 Nonprogramed Charges; Scholarships	\$500	\$469	\$500	\$500	0%	7%	0%
Nonoperational Total	\$5,340,585	\$7,336,917	\$6,953,781	\$7,574,932	42%	3%	9%
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