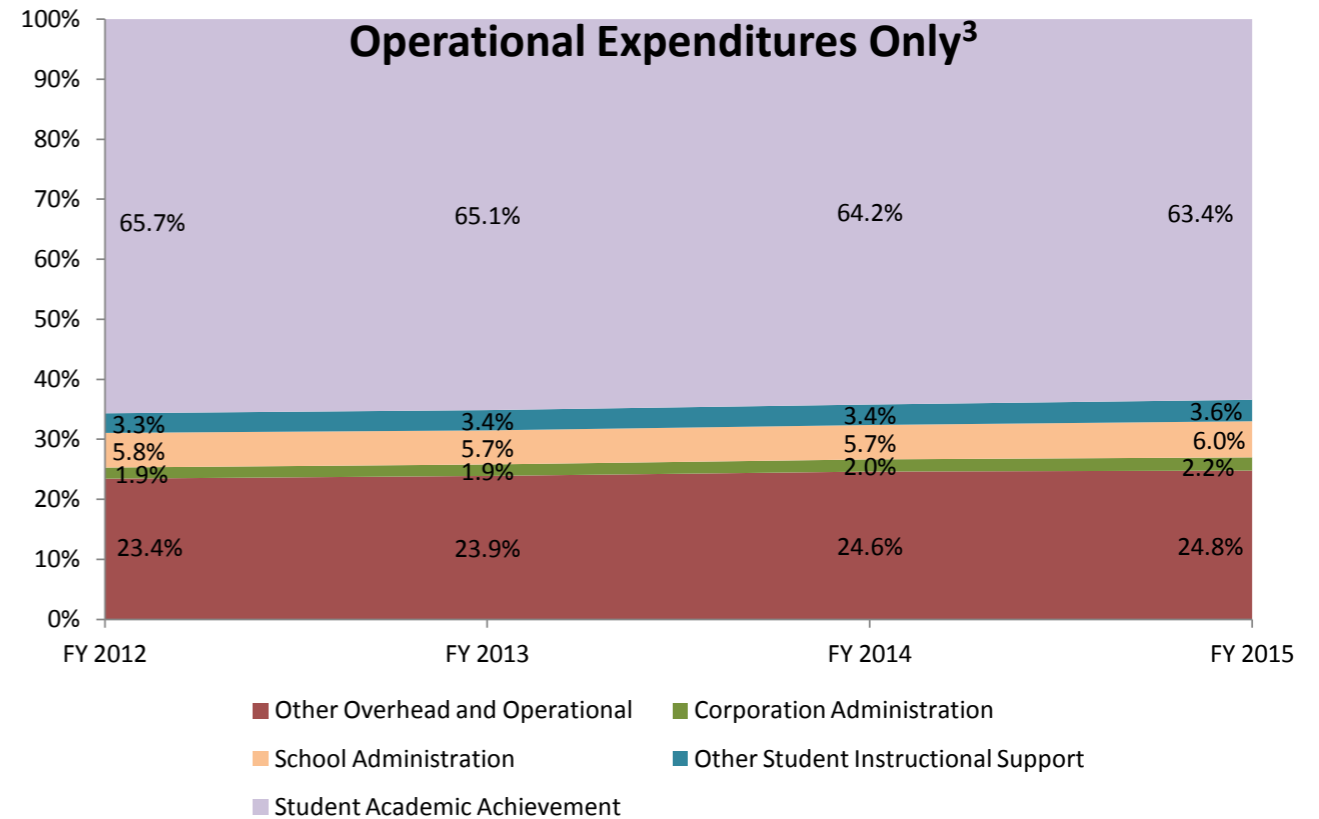
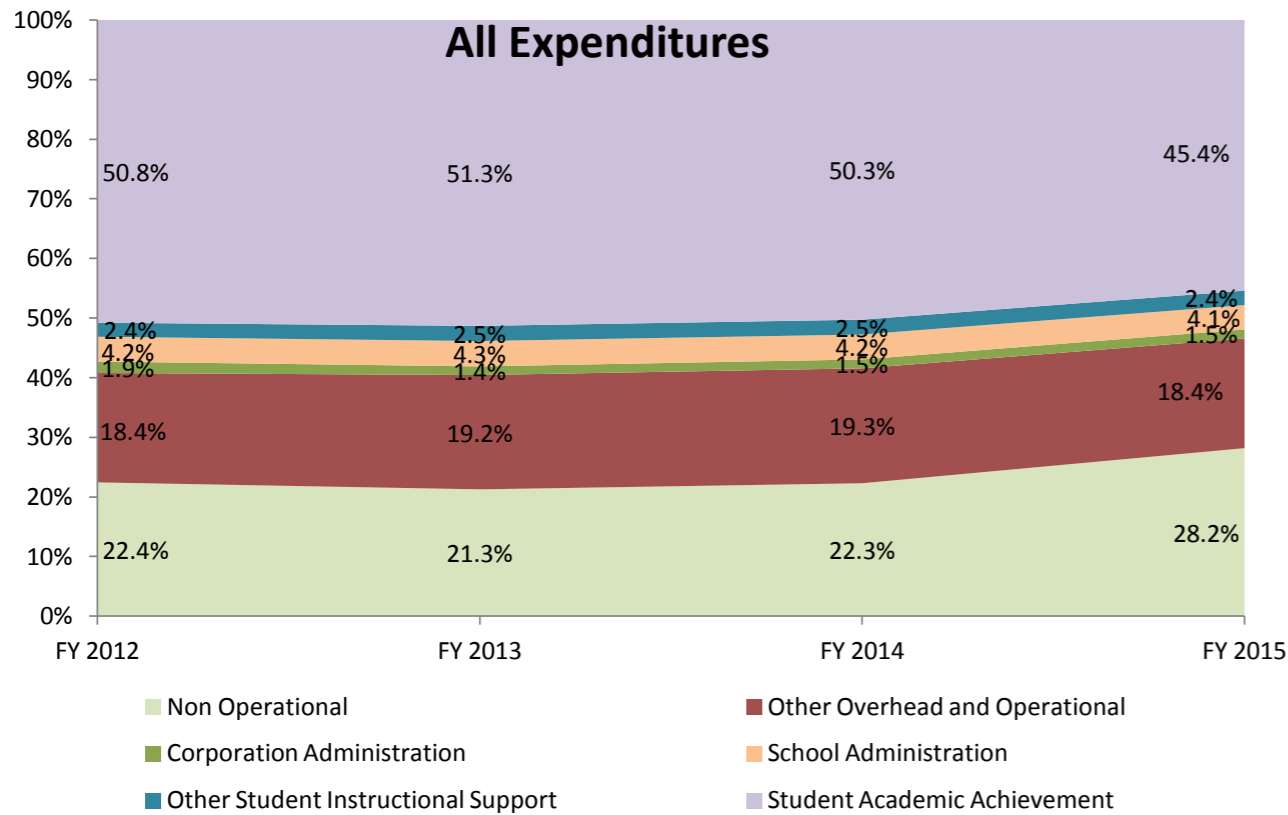


School Corporation Expenditures by Account
Biannual Financial Report Data
Kankakee Valley School Corp (3785)

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	\$15,131,130	52.8%	\$17,206,051	51.3%	\$17,515,727	50.8%	\$16,780,471	51.3%	\$17,084,654	50.3%	\$16,760,014	45.4%
Student Instructional Support	\$2,048,296	7.1%	\$2,333,339	7.0%	\$2,245,656	6.5%	\$2,222,977	6.8%	\$2,266,541	6.7%	\$2,400,411	6.5%
Total	\$17,179,426	59.9%	\$19,539,389	58.2%	\$19,761,382	57.3%	\$19,003,448	58.1%	\$19,351,195	56.9%	\$19,160,426	51.9%

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	\$6,097,696	21.3%	\$6,677,163	19.9%	\$6,992,589	20.3%	\$6,742,746	20.6%	\$7,059,050	20.8%	\$7,352,828	19.9%
Non Operational	\$5,393,534	18.8%	\$7,336,917	21.9%	\$7,737,250	22.4%	\$6,953,781	21.3%	\$7,574,932	22.3%	\$10,400,671	28.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$11,491,229	40.1%	\$14,014,080	41.8%	\$14,729,839	42.7%	\$13,696,527	41.9%	\$14,633,982	43.1%	\$17,753,499	48.1%

Grand Total	\$28,670,655	\$33,553,469	\$34,491,221	\$32,699,975	\$33,985,177	\$36,913,925
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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
Kankakee Valley School Corp (3785)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11100	Regular Programs	Elementary	\$4,520,091	\$6,657,456	\$5,390,771	\$5,315,479	17.6%	-20.2%	-1.4%
11200	Regular Programs	Middle/Junior High	\$1,455,479	\$2,076,451	\$2,494,841	\$2,440,075	67.6%	17.5%	-2.2%
11300	Regular Programs	High School	\$2,507,328	\$3,464,015	\$3,377,526	\$3,363,043	34.1%	-2.9%	-0.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$19,861	\$254,394	\$228,100	\$223,593	1025.8%	-12.1%	-2.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$67,133	\$94,781	\$85,037	\$87,410	30.2%	-7.8%	2.8%
11440	Regular Programs	Vocational Education - Health Occupations	\$58,282	\$51,261	\$83,154	\$87,150	49.5%	70.0%	4.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$60,019	\$77,723	\$64,500	\$78,254	30.4%	0.7%	21.3%
11470	Regular Programs	Vocational Education - Business Education	\$61,210	\$82,582	\$48,300	\$46,031	-24.8%	-44.3%	-4.7%
11480	Regular Programs	Vocational Education - Industrial Education A	\$10,210	\$1,008	\$0	\$0	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$57,678	\$90,149	\$94,398	\$99,990	73.4%	10.9%	5.9%
11630	Regular Programs	Alternative Education Programs - High School	\$44,449	\$171,578	\$142,972	\$145,938	228.3%	-14.9%	2.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,999	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$42,515	\$43,433	\$55,199	NA	29.8%	27.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$190,360	\$315,147	\$508,037	\$550,351	189.1%	74.6%	8.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$328,412	\$476,671	\$396,353	\$426,729	29.9%	-10.5%	7.7%
12350	Special Programs	Physical Impairment - Homebound	\$10,246	\$33,172	\$23,592	\$32,947	221.6%	-0.7%	39.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$275,400	\$378,640	\$399,105	\$435,972	58.3%	15.1%	9.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$181,669	\$296,526	\$365,316	\$310,326	70.8%	4.7%	-15.1%
12520	Special Programs	Culturally Different - Compensatory	\$10,104	\$3,537	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$393,309	\$660,054	\$844,287	\$782,832	99.0%	18.6%	-7.3%
12810	Special Programs	Special Education Preschool	\$70,714	\$100,081	\$106,435	\$119,006	68.3%	18.9%	11.8%
12900	Special Programs	Other Special Programs	\$93,792	\$106,770	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$4,083	\$19,950	\$12,464	NA	205.2%	-37.5%
14200	Summer School Programs	Middle/Junior High School	\$9,159	\$23,429	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$38,053	\$50,714	\$11,162	\$23,254	-38.9%	-54.1%	108.3%
16100	Remediation	Remediation Testing	\$354	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$50,712	\$80,015	\$68,562	\$82,604	62.9%	3.2%	20.5%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$21,771	\$6,070	\$2,282	\$11,069	-49.2%	82.4%	385.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$15,887	\$3,232	\$6,645	\$3,973	-75.0%	22.9%	-40.2%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$76,966	\$54,459	\$44,693	\$106,829	38.8%	96.2%	139.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$31,972	\$90,250	\$10,825	NA	-66.1%	-88.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$18,416	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$376,874	\$517,052	\$252,592	\$230,125	-38.9%	-55.5%	-8.9%
22230	Instruction	Library/Media Services - Audiovisual	\$5,586	\$4,392	\$5,147	\$6,000	7.4%	36.6%	16.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$839	\$599	\$35	\$566	-32.6%	-5.6%	1516.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$563,832	\$616,608	\$1,638,821	\$1,487,073	163.7%	141.2%	-9.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$7,345	\$10,673	\$26,953	NA	267.0%	152.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$313,285	\$371,570	\$204,507	\$134,062	-57.2%	-63.9%	-34.4%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$14,763	\$23,890	NA	NA	61.8%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$583,784	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$12,486,848	\$17,206,051	\$17,084,654	\$16,760,014	34.2%	-2.6%	-1.9%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$24,147	\$19,464	\$19,809	\$15,867	-34.3%	-18.5%	-19.9%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$12,025	\$7,212	\$16,188	\$23,375	94.4%	224.1%	44.4%
21190	Students	Attend. & Social Work Serv. - Other	\$664	\$3,626	\$7,652	\$9,263	1294.0%	155.5%	21.1%
21210	Students	Guidance Services - Service Area Direction	\$0	\$303	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$442,662	\$609,132	\$562,761	\$602,403	36.1%	-1.1%	7.0%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$1,778	\$0	NA	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$8,100	\$1,200	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$117,736	\$145,125	\$143,660	\$144,872	23.0%	-0.2%	0.8%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$452	\$429	NA	NA	-5.1%
21420	Students	Psychological Services - Psychological Testing	\$127,165	\$169,051	\$87,574	\$92,803	-27.0%	-45.1%	6.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Kankakee Valley School Corp (3785)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21910	Students	Other Support Services Students - Service Area Direction	\$2,361	\$0	\$0	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$12	\$4,964	\$5,311	NA	43074.8%	7.0%
24100	School Administration	Office of The Principal	\$944,111	\$1,333,619	\$1,372,305	\$1,457,368	54.4%	9.3%	6.2%
24900	School Administration	Other Support Services - School Admin.	\$600	\$44,594	\$49,399	\$48,722	8020.3%	9.3%	-1.4%
Student Instructional Support Total			\$1,679,572	\$2,333,339	\$2,266,541	\$2,400,411	42.9%	2.9%	5.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,000	\$15,071	\$15,517	\$15,071	7.7%	0.0%	-2.9%
23120	General Administration	Board of Education - Service Area Assistants	\$76,388	\$97,534	\$117,005	\$116,279	52.2%	19.2%	-0.6%
23150	General Administration	Board of Education - Legal Services	\$17,399	\$6,517	\$18,885	\$20,513	17.9%	214.7%	8.6%
23160	General Administration	Board of Education - Promotion Expenses	\$1,078	\$1,207	\$1,864	\$2,182	102.5%	80.8%	17.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$263,843	\$341,503	\$306,743	\$321,233	21.8%	-5.9%	4.7%
23220	General Administration	Executive Administration - Community Relations	\$3,058	\$340	\$12,488	\$17,250	464.1%	4973.5%	38.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$5,069	\$4,247	\$4,117	NA	-18.8%	-3.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$6,400	\$878	\$5,696	NA	-11.0%	549.1%
25120	Central Services	Fiscal Services - Service Area Direction	\$14,675	\$16,036	\$13,639	\$15,994	9.0%	-0.3%	17.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,669	\$10,902	\$7,120	\$2,441	-47.7%	-77.6%	-65.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$26	\$24	NA	NA	-7.7%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$4,212	\$5,226	\$1,377	NA	-67.3%	-73.7%
25750	Central Services	Personnel Services - Health Services	\$204	\$13,760	\$3,254	\$32,606	15883.2%	137.0%	902.1%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$395	\$443	\$696	\$556	40.8%	25.5%	-20.1%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$134,153	\$232,310	\$384,373	\$400,939	198.9%	72.6%	4.3%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,010,398	\$2,421,765	\$2,606,989	\$2,672,965	33.0%	10.4%	2.5%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$282,509	\$301,082	\$199,129	\$269,195	-4.7%	-10.6%	35.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,858	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$111,444	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$25,436	\$10,363	\$52,126	\$42,044	65.3%	305.7%	-19.3%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$25,000	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$61,306	\$89,163	\$149,523	\$108,477	76.9%	21.7%	-27.5%
27010	Student Transportation	Service Area Direction	\$55,113	\$103,804	\$53,061	\$45,176	-18.0%	-56.5%	-14.9%
27100	Student Transportation	Vehicle Operation	\$627,644	\$722,330	\$721,397	\$806,361	28.5%	11.6%	11.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$417,826	\$486,840	\$559,623	\$544,553	30.3%	11.9%	-2.7%
27400	Student Transportation	Purchase of School Buses	\$299,945	\$477,247	\$368,992	\$525,659	75.3%	10.1%	42.5%
27500	Student Transportation	Insurance on Buses	\$35,590	\$37,636	\$71,095	\$50,305	41.3%	33.7%	-29.2%
27700	Student Transportation	Contracted Transportation Services	\$1,326	\$3,547	\$2,986	\$5,317	301.1%	49.9%	78.0%
31100	Food Services Operations	Service Area Direction	\$0	\$75,355	\$77,958	\$78,299	NA	3.9%	0.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$519,441	\$600,711	\$673,969	\$675,010	29.9%	12.4%	0.2%
31400	Food Services Operations	Food Purchases	\$491,860	\$580,683	\$572,140	\$523,969	6.5%	-9.8%	-8.4%
31900	Food Services Operations	Other Food Services	\$28,752	\$15,333	\$58,103	\$24,221	-15.8%	58.0%	-58.3%
Overhead and Operational Total			\$5,502,309	\$6,677,163	\$7,059,050	\$7,352,828	33.6%	10.1%	4.2%
Non Operational									
33200	Category not Specified	Community Recreation	\$45,484	\$21,829	\$26,832	\$30,572	-32.8%	40.1%	13.9%
33400	Category not Specified	Athletic Coaches	\$189,785	\$239,892	\$246,823	\$250,288	31.9%	4.3%	1.4%
33930	Other Community Services	Latch Key Kid Program	\$0	\$41,131	\$22,897	\$25,330	NA	-38.4%	10.6%
33990	Other Community Services	Other	\$2,579	\$3,799	\$676	\$1,320	-48.8%	-65.3%	95.2%
41000	Category not Specified	Land Acquisition and Development	\$1,000	\$148,346	\$17,405	\$24,016	2301.6%	-83.8%	38.0%
43000	Category not Specified	Professional Services	\$96,690	\$738,077	\$626,298	\$232,928	140.9%	-68.4%	-62.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,292,821	\$751,216	\$430,900	\$3,025,406	134.0%	302.7%	602.1%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$19,231	\$26,017	\$95,717	\$150,734	683.8%	479.4%	57.5%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$79,996	\$92,241	\$96,083	\$74,268	-7.2%	-19.5%	-22.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,098	\$0	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$212,130	\$376,615	\$483,452	\$526,874	148.4%	39.9%	9.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Kankakee Valley School Corp (3785)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$78,428	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$540,000	\$625,000	\$800,000	\$415,000	-23.1%	-33.6%	-48.1%
52200 Interest on Debt Temporary Loans	\$88,735	\$98,677	\$0	\$0	NA	NA	NA
52600 Interest on Debt Other DLGF Approved Debt	\$255,288	\$199,681	\$45,788	\$9,338	-96.3%	-95.3%	-79.6%
53100 Lease Rental Buildings-Principal	\$2,424,500	\$3,450,000	\$2,610,000	\$3,530,000	45.6%	2.3%	35.2%
53150 Lease Rental Buildings-Interest	\$0	\$444,500	\$2,070,562	\$2,103,098	NA	373.1%	1.6%
54200 Advancements and Obligations Common School Fund - Principal	\$89,750	\$0	\$0	\$0	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$1,000	\$1,000	\$1,000	\$1,000	0.0%	0.0%	0.0%
60700 Category not Specified Scholarships	\$500	\$469	\$500	\$500	0.0%	6.7%	0.0%
Non Operational Total	\$5,340,585	\$7,336,917	\$7,574,932	\$10,400,671	94.7%	41.8%	37.3%
Prorated by Fund							
26492 NA Social Security - Academic Achievement	\$800,903	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$122,792	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$198,523	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$17,690	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$27,336	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,325	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$31,217	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$701	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,517,488	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$232,383	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$357,890	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$33,223	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$270	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$43	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$36	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$6	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$298,285	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$9,180	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$7,721	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,328	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,661,341	\$0	\$0	\$0	NA	NA	NA