

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Kankakee Valley School Corp (3785)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$3,248,679	\$4,520,091	\$4,755,314	\$5,676,329	75%	26%	19%
	11200 Regular Programs; Middle/Junior High	\$1,837,643	\$1,455,479	\$1,503,773	\$1,780,719	-3%	22%	18%
	11300 Regular Programs; High School	\$2,246,113	\$2,507,328	\$2,500,509	\$3,031,243	35%	21%	21%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$19,861	\$114,807	\$216,227	n/a	> 500%	88%
	11410 Vocational Education; Agriculture A	\$72,527	\$67,133	\$65,669	\$83,801	16%	25%	28%
	11440 Vocational Education; Health Occupations	\$0	\$58,282	\$38,614	\$43,272	n/a	-26%	12%
	11450 Vocational Education; Consumer and Homemaking	\$52,166	\$60,019	\$60,022	\$69,110	32%	15%	15%
	11470 Vocational Education; Business Education	\$51,387	\$61,210	\$59,265	\$71,709	40%	17%	21%
	11480 Vocational Education; Industrial Education A	\$0	\$10,210	\$26,864	\$480	n/a	-95%	-98%
	11590 Other Vocational Education Programs	\$0	\$57,678	\$46,749	\$77,066	n/a	34%	65%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$44,449	\$60,783	\$85,422	n/a	92%	41%
	11920 Other Regular Programs; Project 4R	\$2,272	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$17,576	\$13,999	\$15,358	\$3,734	-79%	-73%	-76%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$23,526	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$157,633	\$190,360	\$191,468	\$270,045	71%	42%	41%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$167,205	\$328,412	\$356,381	\$410,931	146%	25%	15%
	12350 Physical Impairment; Homebound	\$15,332	\$10,246	\$27,787	\$33,636	119%	228%	21%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$148,677	\$275,400	\$279,613	\$320,250	115%	16%	15%
	12510 Culturally Different; Communication Disorders	\$112,869	\$181,669	\$206,907	\$271,748	141%	50%	31%
	12520 Culturally Different; Compensatory	\$0	\$10,104	\$8,206	\$12,428	n/a	23%	51%
	12610 Learning Disability	\$307,668	\$393,309	\$406,338	\$560,557	82%	43%	38%
	12710 Equal Opportunity At Risk	\$56,355	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$31,749	\$70,714	\$75,518	\$87,320	175%	23%	16%
	12900 Other Special Programs	\$63,251	\$93,792	\$95,770	\$97,779	55%	4%	2%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,085	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$25,790	\$0	\$0	\$9,000	-65%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$20,426	\$9,159	\$5,939	\$8,847	-57%	-3%	49%
	14300 Summer School Programs; High School	\$39,678	\$38,053	\$42,429	\$60,687	53%	59%	43%
	16100 Remediation Testing	\$37,794	\$354	\$156	\$56	-100%	-84%	-64%
	16200 Preventive Remediation	\$62,741	\$50,712	\$49,010	\$70,204	12%	38%	43%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$73,366	\$21,771	\$3,580	\$6,746	-91%	-69%	88%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$20,520	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$345,625	\$376,874	\$390,689	\$454,933	32%	21%	16%
	22230 Library/Media Services; Audiovisual	\$4,923	\$5,586	\$3,675	\$5,815	18%	4%	58%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,121	\$839	\$356	\$667	-41%	-21%	87%
	24100 Office of The Principal	\$641,109	\$944,111	\$973,239	\$1,237,565	93%	31%	27%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$192,140	\$313,285	\$240,552	\$282,424	47%	-10%	17%
	26497 2007 Account Code - Teachers Retirement Fund	\$351,467	\$583,784	\$607,289	\$328,467	-7%	-44%	-46%
Student Academic Achievement Total		\$10,407,885	\$12,774,274	\$13,212,629	\$15,692,743	51%	23%	19%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$18,800	\$24,147	\$27,411	\$24,292	29%	1%	-11%
	21130 Attendance and Social Work Services; Social Work Services	\$16,160	\$12,025	\$16,128	\$11,282	-30%	-6%	-30%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$664	\$3,060	\$5,288	n/a	> 500%	73%
	21210 Guidance Services; Service Area Direction	\$14,349	\$0	\$250	\$1,068	-93%	n/a	327%
	21220 Guidance Services; Counseling Services	\$386,197	\$442,662	\$449,235	\$530,923	37%	20%	18%
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$5,886	\$672	n/a	n/a	-89%
	21290 Guidance Services; Other Guidance Services	\$0	\$8,100	\$8,550	\$0	n/a	-100%	-100%
	21340 Health Services; Nurse Services	\$69,180	\$117,736	\$119,670	\$129,880	88%	10%	9%
	21420 Psychological Testing	\$102,026	\$127,165	\$129,283	\$151,190	48%	19%	17%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$2,361	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$12,592	\$15,887	\$24,388	\$21,650	72%	36%	-11%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$34,211	\$76,966	\$69,541	\$76,845	125%	0%	11%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,513	\$0	\$0	\$25,477	465%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$969	\$0	\$0	\$0	-100%	n/a	n/a

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	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$286,814	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$14,000	\$14,000	\$14,536	n/a	4%	4%
	23120 Board of Education; Service Area Assistants	\$65,878	\$76,388	\$81,495	\$93,951	43%	23%	15%
	23210 Executive Administration; Office of The Superintendent	\$160,959	\$263,843	\$250,521	\$285,099	77%	8%	14%
	23220 Executive Administration; Community Relations	\$358	\$3,058	\$2,068	\$604	69%	-80%	-71%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$4,183	\$9,376	n/a	n/a	124%
	24900 Other Support Services, School Administration	\$0	\$600	\$300	\$23,419	n/a	> 500%	> 500%
	25750 Personnel Services; Health Services	\$300	\$204	\$725	\$1,533	411%	> 500%	111%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$563,832	\$493,239	\$250,625	n/a	-56%	-49%
Student Instructional Support Total		\$886,493	\$1,749,639	\$1,699,934	\$1,944,523	119%	11%	14%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$48,671	\$17,399	\$18,337	\$18,758	-61%	8%	2%
	23160 Board of Education; Promotion Expenses	\$2,674	\$1,078	\$2,378	\$1,118	-58%	4%	-53%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$15,000	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$9,701	\$14,675	\$12,125	\$19,959	106%	36%	65%
	25160 Fiscal Services; Financial Accounting	\$3,082	\$3,858	\$1,600	\$500	-84%	-87%	-69%
	25191 Other Fiscal Services; Refund of Revenue	\$7,176	\$4,669	\$10,041	\$8,621	20%	85%	-14%
	25199 Other Fiscal Services; Other	\$680	\$0	\$0	\$221	-68%	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$7,500	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$395	\$183	\$405	n/a	2%	121%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$133,888	\$134,153	\$158,471	\$202,954	52%	51%	28%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,169,311	\$2,010,398	\$2,046,858	\$2,142,366	83%	7%	5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$94,744	\$282,509	\$168,687	\$218,740	131%	-23%	30%
	26499 2007 Account Code - Other	\$34,057	\$111,444	\$101,884	\$44,165	30%	-60%	-57%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$25,436	\$18,991	\$119	n/a	-100%	-99%
	26700 Operation and Maintenance of Plant Services; Insurance	\$81,807	\$61,306	\$68,946	\$70,884	-13%	16%	3%
	27010 Student Transportation; Service Area Direction	\$33,915	\$55,113	\$71,866	\$88,045	160%	60%	23%
	27100 Student Transportation; Vehicle Operation	\$425,104	\$627,644	\$637,295	\$696,122	64%	11%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$250,087	\$417,826	\$433,348	\$572,283	129%	37%	32%
	27400 Student Transportation; Purchase of School Buses	\$192,296	\$299,945	\$367,332	\$457,650	138%	53%	25%
	27500 Student Transportation; Insurance on Buses	\$16,895	\$35,590	\$37,805	\$33,567	99%	-6%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$8,117	\$1,326	\$4,354	\$4,841	-40%	265%	11%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$37,007	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$370,007	\$519,441	\$533,485	\$578,517	56%	11%	8%
	31400 Food Services Operations; Food Purchases	\$354,285	\$491,860	\$522,149	\$564,026	59%	15%	8%
	31900 Other Food Services	\$19,043	\$28,752	\$42,641	\$29,236	54%	2%	-31%
	33200 Community Recreation	\$30,094	\$45,484	\$49,059	\$48,364	61%	6%	-1%
	33400 Athletic Coaches	\$150,134	\$189,785	\$195,944	\$228,280	52%	20%	17%
	33930 Latch Key Kid Program	\$0	\$0	\$0	\$20,462	n/a	n/a	n/a
	33990 Other Community Services; Other	\$7,264	\$2,579	\$2,159	\$2,686	-63%	4%	24%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$41,822	\$79,996	\$79,496	\$86,728	107%	8%	9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$125,418	\$88,735	\$62,216	\$129,083	3%	45%	107%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$500	\$500	\$500	n/a	0%	0%
Overhead and Operational Total		\$3,610,271	\$5,551,895	\$5,648,148	\$6,328,705	75%	14%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$224,353	\$1,255,312	\$496,984	\$1,411,607	> 500%	12%	184%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$217,798	\$1,000	\$19,145	\$449,744	106%	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$20,562	\$96,690	\$59,651	\$159,746	> 500%	65%	168%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$8,000	\$0	\$12,500	\$0	-100%	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$37,509	\$60,621	\$231,882	n/a	> 500%	283%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$19,231	\$53,471	\$39,165	n/a	104%	-27%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,098	\$6,225	\$5,317	n/a	384%	-15%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$384,404	\$212,130	\$299,168	\$527,533	37%	149%	76%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$92,900	\$0	\$15,000	\$7,848	-92%	n/a	-48%

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	51100 Debt Services; Principal on Debt; Bonds	\$125,000	\$0	\$0	\$0	-100%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$540,000	\$565,000	\$595,000	n/a	10%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$122,125	\$0	\$0	\$0	-100%	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$255,288	\$238,863	\$220,778	n/a	-14%	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,698,561	\$2,424,500	\$2,425,500	\$3,492,000	106%	44%	44%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$266,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$130,500	\$89,750	\$39,000	\$0	-100%	-100%	-100%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,000	\$1,000	\$1,000	n/a	0%	0%
Nonoperational Total		\$3,024,203	\$4,933,506	\$4,292,129	\$7,407,620	145%	50%	73%
prorated								
	26492 2007 Account Code - Social Security	\$901,462	\$1,139,908	\$1,172,640	\$596,807	-34%	-48%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$54,114	\$63,578	\$68,295	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$1,029,299	\$2,140,984	\$2,548,607	\$1,343,346	31%	-37%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$767	\$356	\$928	\$2,643	245%	> 500%	185%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$44,973	\$316,514	\$288,417	\$137,286	205%	-57%	-52%
prorated Total		\$2,030,616	\$3,661,341	\$4,078,886	\$2,080,081	2%	-43%	-49%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$12,045,619	\$15,630,792	\$16,364,083	\$17,309,604	44%	11%	6%	60.4%	54.5%	56.6%	51.7%
Student Instructional Support	\$1,022,436	\$1,978,243	\$1,946,536	\$2,077,256	103%	5%	7%	5.1%	6.9%	6.7%	6.2%
Overhead and Operational	\$3,867,209	\$6,128,114	\$6,328,977	\$6,659,192	72%	9%	5%	19.4%	21.4%	21.9%	19.9%
Nonoperational	\$3,024,203	\$4,933,506	\$4,292,129	\$7,407,620	145%	50%	73%	15.2%	17.2%	14.8%	22.1%
Grand Total	\$19,959,469	\$28,670,655	\$28,931,726	\$33,453,672	68%	17%	16%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.5%	61.4%	63.3%	58.0%