

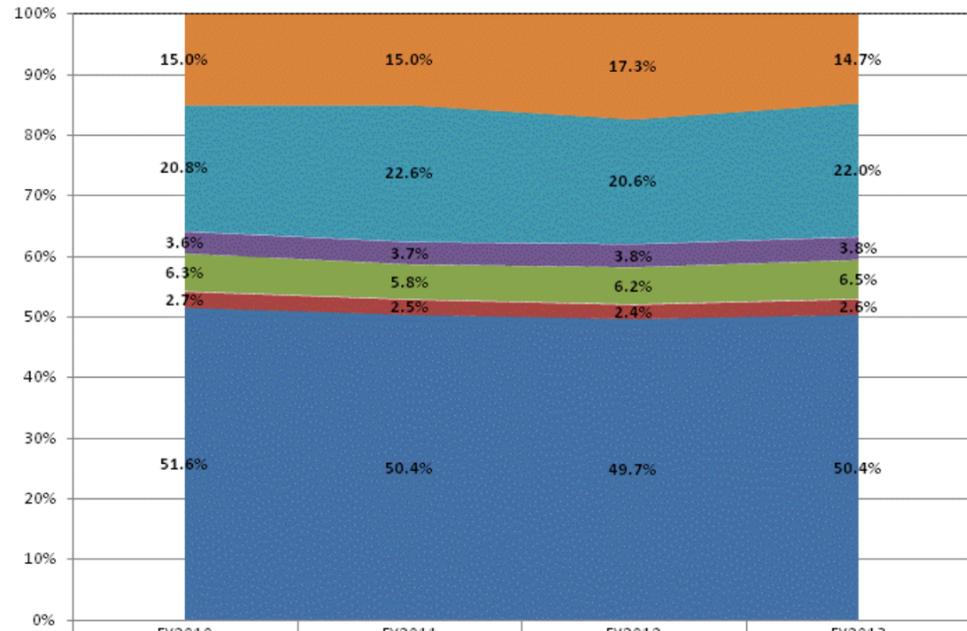
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
River Forest Community Sch Corp (4590)**

River Forest Community Sch Corp (4590)

| | 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 | \$7,075,200 | 42.4% | \$8,460,735 | 51.4% | \$8,316,326 | 49.7% | \$8,512,888 | 50.4% |
| Student Instructional Support | \$1,073,687 | 6.4% | \$1,360,866 | 8.3% | \$1,437,503 | 8.6% | \$1,535,413 | 9.1% |
| Overhead and Operational | \$3,773,203 | 22.6% | \$4,276,208 | 26.0% | \$4,090,761 | 24.4% | \$4,361,080 | 25.8% |
| Nonoperational | \$4,760,222 | 28.5% | \$2,362,925 | 14.4% | \$2,899,328 | 17.3% | \$2,477,404 | 14.7% |
| Grand Total | \$16,682,312 | | \$16,460,734 | | \$16,743,918 | | \$16,886,784 | |

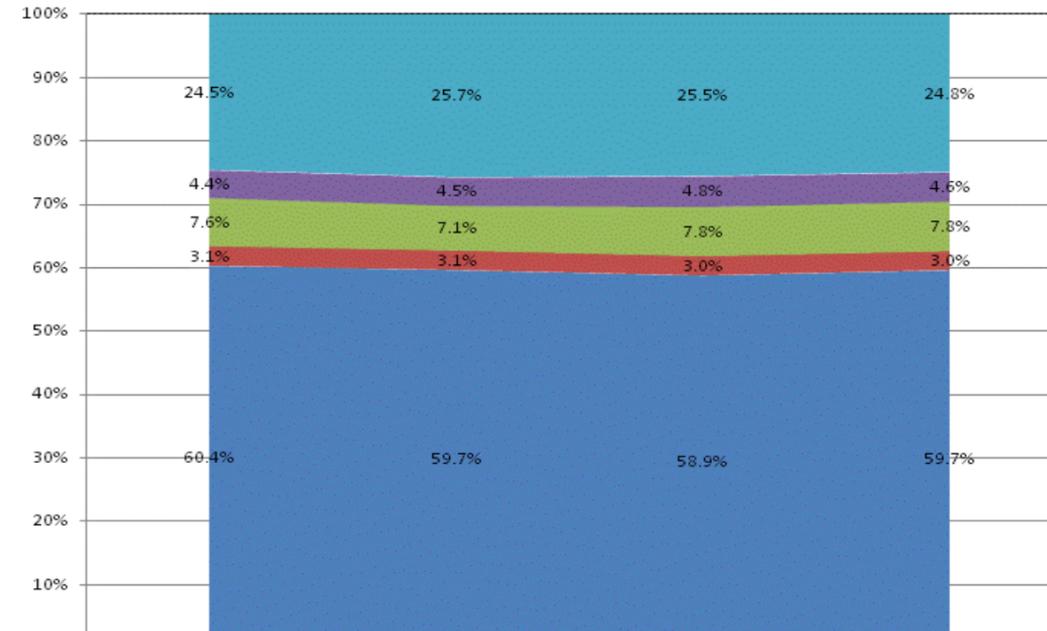
| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|---|--------------|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 48.8% | 59.7% | 58.3% | 59.5% |

All Expenditures



| | FY2010 | FY2011 | FY2012 | FY2013 |
|-------------------------------------|--------|--------|--------|--------|
| Non-Operational | 15.0% | 15.0% | 17.3% | 14.7% |
| Other Overhead and Operational | 20.8% | 22.6% | 20.6% | 22.0% |
| Corporation Administration | 3.6% | 3.7% | 3.8% | 3.8% |
| School Administration | 6.3% | 5.8% | 6.2% | 6.5% |
| Other Student Instructional Support | 2.7% | 2.5% | 2.4% | 2.6% |
| Student Academic Achievement | 51.6% | 50.4% | 49.7% | 50.4% |

Operational Expenditures Only



| | FY2010 | FY2011 | FY2012 | FY2013 |
|-------------------------------------|--------|--------|--------|--------|
| Other Overhead and Operational | 24.5% | 25.7% | 25.5% | 24.8% |
| Corporation Administration | 4.4% | 4.5% | 4.8% | 4.6% |
| School Administration | 7.6% | 7.1% | 7.8% | 7.8% |
| Other Student Instructional Support | 3.1% | 3.1% | 3.0% | 3.0% |
| Student Academic Achievement | 60.4% | 59.7% | 58.9% | 59.7% |

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|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$355,370 | \$364,727 | \$372,424 | N/A | 5% | 2% |
| 11100 Regular Programs; Elementary | \$2,275,075 | \$3,311,063 | \$3,044,145 | \$3,275,914 | 44% | -1% | 8% |
| 11200 Regular Programs; Middle/Junior High | \$14,381 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 11300 Regular Programs; High School | \$1,534,149 | \$2,298,323 | \$2,320,058 | \$2,425,174 | 58% | 6% | 5% |
| 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$80,998 | \$61,069 | \$49,616 | N/A | -39% | -19% |
| 12110 Gifted And Talented; Gifted and Talented | \$16,059 | \$27,029 | \$24,417 | \$28,079 | 75% | 4% | 15% |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$5,277 | \$1,011 | \$67 | \$476 | -91% | -53% | > 500% |
| 12220 Mental Disabilities; Moderate Mental Disabilities | \$0 | \$0 | \$67,209 | \$0 | N/A | N/A | -100% |
| 12310 Physical Impairment; Orthopedic Impairment | \$40,186 | \$62,423 | \$7,128 | \$7,340 | -82% | -88% | 3% |
| 12350 Physical Impairment; Homebound | \$17,195 | \$17,850 | \$6,520 | \$5,196 | -70% | -71% | -20% |
| 12520 Culturally Different; Compensatory | \$0 | \$569 | \$0 | \$0 | N/A | -100% | N/A |
| 12610 Learning Disability | \$32,918 | \$33,094 | \$25,734 | \$14,500 | -56% | -56% | -44% |
| 12710 Equal Opportunity At Risk | \$36,925 | \$122,670 | \$102,650 | \$105,736 | 186% | -14% | 3% |
| 12900 Other Special Programs | \$43,039 | \$130,952 | \$173,917 | \$201,724 | 369% | 54% | 16% |
| 14100 Summer School Programs; Elementary | \$27,493 | \$52,711 | \$56,379 | \$67,276 | 145% | 28% | 19% |
| 14200 Summer School Programs; Middle/Junior High School | \$4,911 | \$5,095 | \$0 | \$0 | -100% | -100% | N/A |
| 14300 Summer School Programs; High School | \$8,246 | \$17,616 | \$35,971 | \$25,030 | 204% | 42% | -30% |
| 16100 Remediation Testing | \$43,615 | \$21,224 | \$32,431 | \$84,002 | 93% | 296% | 159% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$24,546 | \$0 | \$0 | \$56,526 | 130% | N/A | N/A |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$756,516 | \$805,320 | \$816,840 | \$836,876 | 11% | 4% | 2% |
| 22110 Improvement of Instruction; Service Area Direction | \$0 | \$114,614 | \$63,640 | \$61,396 | N/A | -46% | -4% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$49,939 | \$61,653 | \$29,408 | \$47,649 | -5% | -23% | 62% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$26,212 | \$0 | \$15,996 | \$567 | -98% | N/A | -96% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$0 | \$29,546 | \$32,500 | N/A | N/A | 10% |
| 22220 Library/Media Services; School Library | \$174,483 | \$218,589 | \$207,273 | \$242,875 | 39% | 11% | 17% |
| 22230 Library/Media Services; Audiovisual | \$5,283 | \$3,570 | \$8,326 | \$3,699 | -30% | 4% | -56% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$8,047 | \$10,628 | \$19,153 | \$8,639 | 7% | -19% | -55% |
| 22290 Library/Media Services; Other Educational Media Services | \$5,073 | \$2,910 | \$5,633 | \$5,604 | 10% | 93% | -1% |
| 22360 Instruction, Related Technology; Network Support | \$157,207 | \$449,303 | \$578,826 | \$306,221 | 95% | -32% | -47% |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$0 | \$69,994 | N/A | N/A | N/A |
| 22900 Other Support Service, Instructional Staff | \$0 | \$38,102 | \$43,399 | \$48,013 | N/A | 26% | 11% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$137,663 | \$218,049 | \$175,865 | \$112,860 | -18% | -48% | -36% |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$0 | \$0 | \$16,983 | N/A | N/A | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$274,048 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$5,718,485 | \$8,460,735 | \$8,316,326 | \$8,512,888 | 49% | 1% | 2% |
| Student Instructional Support | | | | | | | |
| 21140 Attendance and Social Work Services; Pupil Accounting | \$20,942 | \$16,820 | \$20,502 | \$22,069 | 5% | 31% | 8% |
| 21220 Guidance Services; Counseling Services | \$103,435 | \$248,030 | \$248,348 | \$255,046 | 147% | 3% | 3% |
| 21250 Guidance Services; Records Maintenance | \$778 | \$50 | \$783 | \$9,591 | > 500% | > 500% | > 500% |
| 21320 Health Services; Medical Services | \$4,960 | \$4,767 | \$7,233 | \$21,705 | 338% | 355% | 200% |
| 21340 Health Services; Nurse Services | \$70,933 | \$118,823 | \$128,058 | \$133,291 | 88% | 12% | 4% |
| 21420 Psychological Testing | \$5,793 | \$24,360 | \$911 | \$0 | -100% | -100% | -100% |
| 24100 Office of The Principal | \$535,011 | \$850,586 | \$943,964 | \$1,005,335 | 88% | 18% | 7% |
| 24900 Other Support Services, School Administration | \$69,321 | \$97,429 | \$87,704 | \$88,377 | 27% | -9% | 1% |
| Student Instructional Support Total | \$811,175 | \$1,360,866 | \$1,437,503 | \$1,535,413 | 89% | 13% | 7% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$22,554 | \$49,046 | \$29,897 | \$35,742 | 58% | -27% | 20% |

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|--|--------------------|--------------------|--------------------|--------------------|----------------------------------|----------------------------------|--|
| 23150 Board of Education; Legal Services | \$15,749 | \$19,509 | \$18,343 | \$22,400 | 42% | 15% | 22% |
| 23160 Board of Education; Promotion Expenses | \$1,198 | \$1,942 | \$786 | \$1,916 | 60% | -1% | 144% |
| 23190 Board of Education; Other Governing Body Services | \$2,009 | \$0 | \$500 | \$800 | -60% | N/A | 60% |
| 23210 Executive Administration; Office of The Superintendent | \$222,735 | \$362,197 | \$421,537 | \$380,534 | 71% | 5% | -10% |
| 23230 Executive Administration; Staff Relations and Negotiations | \$5,975 | \$9,285 | \$11,330 | \$9,351 | 57% | 1% | -17% |
| 23290 Executive Administration; Other Executive Administration Services | \$0 | \$12,804 | \$20,685 | \$20,415 | N/A | 59% | -1% |
| 25130 Fiscal Services; Budgeting | \$42,993 | \$62,313 | \$74,792 | \$76,283 | 77% | 22% | 2% |
| 25140 Fiscal Services; Receiving and Disbursing Funds | \$299,647 | \$13 | \$0 | \$0 | -100% | -100% | N/A |
| 25150 Fiscal Services; Payroll Services | \$28,869 | \$70,325 | \$45,797 | \$61,948 | 115% | -12% | 35% |
| 25160 Fiscal Services; Financial Accounting | \$8,393 | \$8,839 | \$10,858 | \$13,526 | 61% | 53% | 25% |
| 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$1,547 | \$9,205 | \$20,707 | N/A | > 500% | 125% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$40 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$45,402 | \$79,534 | \$80,943 | \$76,148 | 68% | -4% | -6% |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,110,824 | \$1,894,713 | \$1,768,348 | \$1,729,448 | 56% | -9% | -2% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$43,040 | \$9,227 | \$22,107 | \$9,351 | -78% | 1% | -58% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$16,431 | \$21,571 | \$19,348 | \$12,683 | -23% | -41% | -34% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$874 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$109,868 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$12,942 | \$14,092 | \$22,515 | \$38,018 | 194% | 170% | 69% |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$148,892 | \$82,440 | \$86,390 | \$92,176 | -38% | 12% | 7% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla | \$101,913 | \$152,643 | \$164,976 | \$168,183 | 65% | 10% | 2% |
| 27010 Student Transportation; Service Area Direction | \$61,051 | \$80,764 | \$31,695 | \$120,029 | 97% | 49% | 279% |
| 27100 Student Transportation; Vehicle Operation | \$152,092 | \$221,748 | \$227,604 | \$234,235 | 54% | 6% | 3% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$110,454 | \$189,350 | \$202,960 | \$198,416 | 80% | 5% | -2% |
| 27400 Student Transportation; Purchase of School Buses | \$60,103 | \$163,192 | \$0 | \$165,946 | 176% | 2% | N/A |
| 27500 Student Transportation; Insurance on Buses | \$14,913 | \$112 | \$15,000 | \$15,000 | 1% | > 500% | 0% |
| 27900 Student Transportation; Other Student Transportation Services | \$84,536 | \$57,906 | \$21,032 | \$36,572 | -57% | -37% | 74% |
| 31100 Food Services Operations; Service Area Direction | \$41,241 | \$93,028 | \$64,320 | \$68,368 | 66% | -27% | 6% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$193,092 | \$312,779 | \$297,237 | \$348,311 | 80% | 11% | 17% |
| 31400 Food Services Operations; Food Purchases | \$326,792 | \$282,650 | \$349,993 | \$378,309 | 16% | 34% | 8% |
| 31900 Other Food Services | \$37,557 | \$22,639 | \$72,563 | \$26,265 | -30% | 16% | -64% |
| Overhead and Operational Total | \$3,322,180 | \$4,276,208 | \$4,090,761 | \$4,361,080 | 31% | 2% | 7% |
| Nonoperational | | | | | | | |
| 33200 Community Recreation | \$3,947 | \$3,503 | \$4,264 | \$5,300 | 34% | 51% | 24% |
| 33300 Civic Services | \$78 | \$4,100 | \$9,511 | \$3,347 | > 500% | -18% | -65% |
| 33400 Athletic Coaches | \$155,167 | \$290,039 | \$308,345 | \$223,028 | 44% | -23% | -28% |
| 33990 Other Community Services; Other | \$26,124 | \$42,569 | \$28,960 | \$67,524 | 158% | 59% | 133% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$31,259 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45100 Building Acquisition, Construction and Improvements | \$3,821,968 | \$76,260 | \$603,675 | \$232,205 | -94% | 204% | -62% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$108,477 | \$71,761 | N/A | N/A | -34% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$82,608 | \$36,362 | \$57,873 | \$79,061 | -4% | 117% | 37% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$25,263 | \$10,486 | \$23,904 | \$8,543 | -66% | -19% | -64% |
| 51100 Debt Services; Principal on Debt; Bonds | \$40,439 | \$47,703 | \$30,000 | \$30,000 | -26% | -37% | 0% |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App | \$33,452 | \$0 | \$0 | \$75,506 | 126% | N/A | N/A |
| 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$13,783 | \$12,340 | N/A | N/A | -10% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$58,993 | \$129,592 | \$0 | \$0 | -100% | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$341,903 | \$150,000 | \$170,000 | \$175,000 | -49% | 17% | 3% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$49,273 | \$30,226 | \$25,436 | N/A | -48% | -16% |
| 54100 Veterans' Memorial Fund; Principal | \$6,766 | \$38,089 | \$40,962 | \$40,962 | > 500% | 8% | 0% |
| 54150 Veterans' Memorial Fund; Interest | \$0 | \$5,610 | \$5,462 | \$5,053 | N/A | -10% | -7% |

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|---|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| 54200 Common School Fund; Principal | \$71,410 | \$789,749 | \$849,508 | \$831,758 | > 500% | 5% | -2% |
| 54250 Common School Fund; Interest | \$0 | \$684,864 | \$610,605 | \$587,017 | N/A | -14% | -4% |
| 59100 Other Debt Services Obligations; Registrars Fee | \$0 | \$4,728 | \$3,774 | \$3,564 | N/A | -25% | -6% |
| Nonoperational Total | \$4,699,376 | \$2,362,925 | \$2,899,328 | \$2,477,404 | -47% | 5% | -15% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$112,426 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$463,398 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$24,221 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$1,520,900 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$10,150 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$2,131,095 | \$0 | \$0 | \$0 | N/A | N/A | N/A |