

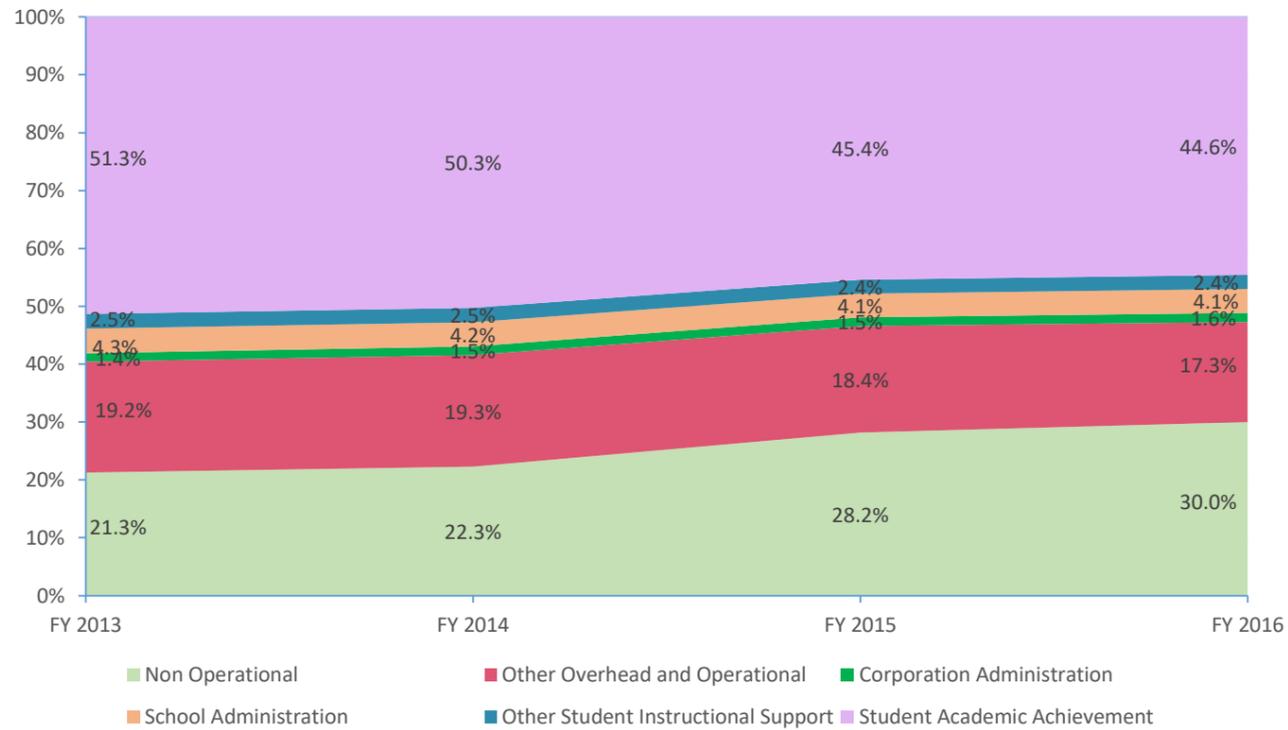
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Kankakee Valley School Corp (3785)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	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%	\$16,780,471	51.3%	\$17,084,654	50.3%	\$16,760,014	45.4%	\$16,875,536	44.6%
Student Instructional Support	\$2,048,296	7.1%	\$2,333,339	7.0%	\$2,222,977	6.8%	\$2,266,541	6.7%	\$2,400,411	6.5%	\$2,486,331	6.6%
<b>Total</b>	<b>\$17,179,426</b>	<b>59.9%</b>	<b>\$19,539,389</b>	<b>58.2%</b>	<b>\$19,003,448</b>	<b>58.1%</b>	<b>\$19,351,195</b>	<b>56.9%</b>	<b>\$19,160,426</b>	<b>51.9%</b>	<b>\$19,361,866</b>	<b>51.1%</b>

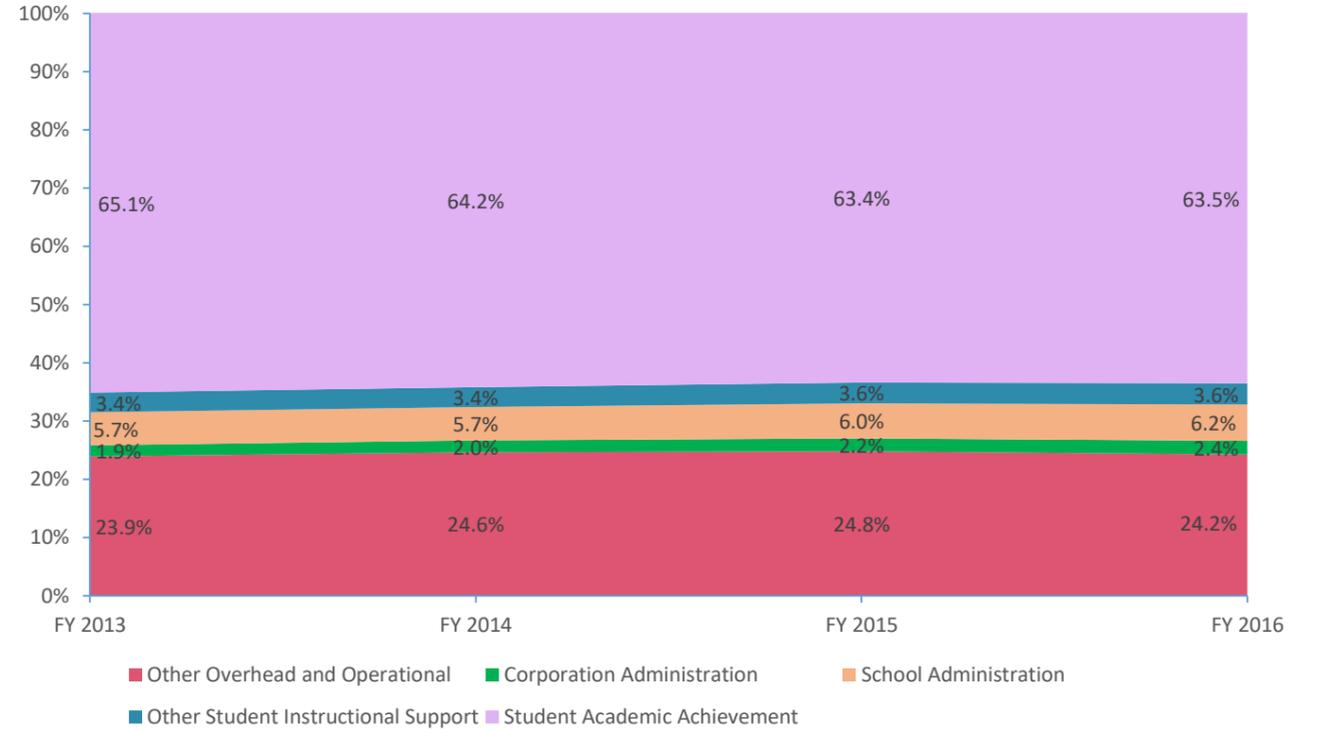
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,097,696	21.3%	\$6,677,163	19.9%	\$6,742,746	20.6%	\$7,059,050	20.8%	\$7,352,828	19.9%	\$7,140,983	18.9%
Non Operational	\$5,393,534	18.8%	\$7,336,917	21.9%	\$6,953,781	21.3%	\$7,574,932	22.3%	\$10,400,671	28.2%	\$11,358,382	30.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$11,491,229</b>	<b>40.1%</b>	<b>\$14,014,080</b>	<b>41.8%</b>	<b>\$13,696,527</b>	<b>41.9%</b>	<b>\$14,633,982</b>	<b>43.1%</b>	<b>\$17,753,499</b>	<b>48.1%</b>	<b>\$18,499,365</b>	<b>48.9%</b>

<b>Grand Total</b>	<b>\$28,670,655</b>	<b>\$33,553,469</b>	<b>\$32,699,975</b>	<b>\$33,985,177</b>	<b>\$36,913,925</b>	<b>\$37,861,231</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$0	\$724,019	NA	NA	NA
11100	Regular Programs	Elementary	\$4,520,091	\$6,657,456	\$5,315,479	\$4,719,161	4.4%	-29.1%	-11.2%
11200	Regular Programs	Middle/Junior High	\$1,455,479	\$2,076,451	\$2,440,075	\$2,538,564	74.4%	22.3%	4.0%
11300	Regular Programs	High School	\$2,507,328	\$3,464,015	\$3,363,043	\$3,420,909	36.4%	-1.2%	1.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$19,861	\$254,394	\$223,593	\$225,769	1036.7%	-11.3%	1.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$67,133	\$94,781	\$87,410	\$87,862	30.9%	-7.3%	0.5%
11440	Regular Programs	Vocational Education - Health Occupations	\$58,282	\$51,261	\$87,150	\$99,691	71.0%	94.5%	14.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$60,019	\$77,723	\$78,254	\$78,028	30.0%	0.4%	-0.3%
11470	Regular Programs	Vocational Education - Business Education	\$61,210	\$82,582	\$46,031	\$46,299	-24.4%	-43.9%	0.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$10,210	\$1,008	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$57,678	\$90,149	\$99,990	\$133,570	131.6%	48.2%	33.6%
11630	Regular Programs	Alternative Education Programs - High School	\$44,449	\$171,578	\$145,938	\$87,186	96.1%	-49.2%	-40.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,999	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$42,515	\$55,199	\$50,573	NA	19.0%	-8.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$190,360	\$315,147	\$550,351	\$436,862	129.5%	38.6%	-20.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$328,412	\$476,671	\$426,729	\$449,189	36.8%	-5.8%	5.3%
12350	Special Programs	Physical Impairment - Homebound	\$10,246	\$33,172	\$32,947	\$29,915	192.0%	-9.8%	-9.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$275,400	\$378,640	\$435,972	\$441,311	60.2%	16.6%	1.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$181,669	\$296,526	\$310,326	\$319,396	75.8%	7.7%	2.9%
12520	Special Programs	Culturally Different - Compensatory	\$10,104	\$3,537	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$393,309	\$660,054	\$782,832	\$739,849	88.1%	12.1%	-5.5%
12810	Special Programs	Special Education Preschool	\$70,714	\$100,081	\$119,006	\$115,117	62.8%	15.0%	-3.3%
12900	Special Programs	Other Special Programs	\$93,792	\$106,770	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$4,083	\$12,464	\$11,047	NA	170.5%	-11.4%
14200	Summer School Programs	Middle/Junior High School	\$9,159	\$23,429	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$38,053	\$50,714	\$23,254	\$22,066	-42.0%	-56.5%	-5.1%
16100	Remediation	Remediation Testing	\$354	\$0	\$0	\$200	-43.5%	NA	NA
16200	Remediation	Preventive Remediation	\$50,712	\$80,015	\$82,604	\$79,579	56.9%	-0.5%	-3.7%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$21,771	\$6,070	\$11,069	\$16,799	-22.8%	176.7%	51.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$15,887	\$3,232	\$3,973	\$438	-97.2%	-86.5%	-89.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$76,966	\$54,459	\$106,829	\$124,456	61.7%	128.5%	16.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$31,972	\$10,825	\$12,397	NA	-61.2%	14.5%
22220	Instruction	Library/Media Services - School Library	\$376,874	\$517,052	\$230,125	\$247,614	-34.3%	-52.1%	7.6%
22230	Instruction	Library/Media Services - Audiovisual	\$5,586	\$4,392	\$6,000	\$3,529	-36.8%	-19.6%	-41.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$839	\$599	\$566	\$269	-67.9%	-55.1%	-52.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$563,832	\$616,608	\$1,487,073	\$1,329,736	135.8%	115.7%	-10.6%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$45,643	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$7,345	\$26,953	\$26,058	NA	254.8%	-3.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$313,285	\$371,570	\$134,062	\$49,837	-84.1%	-86.6%	-62.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$23,890	\$162,600	NA	NA	580.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$583,784	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$12,486,848</b>	<b>\$17,206,051</b>	<b>\$16,760,014</b>	<b>\$16,875,536</b>	<b>35.1%</b>	<b>-1.9%</b>	<b>0.7%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$24,147	\$19,464	\$15,867	\$18,952	-21.5%	-2.6%	19.4%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$12,025	\$7,212	\$23,375	\$34,100	183.6%	372.8%	45.9%
21190	Students	Attend. & Social Work Serv. - Other	\$664	\$3,626	\$9,263	\$4,351	554.8%	20.0%	-53.0%
21210	Students	Guidance Services - Service Area Direction	\$0	\$303	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$442,662	\$609,132	\$602,403	\$600,249	35.6%	-1.5%	-0.4%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$0	\$378	NA	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$8,100	\$1,200	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$117,736	\$145,125	\$144,872	\$146,507	24.4%	1.0%	1.1%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$429	\$2,208	NA	NA	414.7%
21420	Students	Psychological Services - Psychological Testing	\$127,165	\$169,051	\$92,803	\$107,000	-15.9%	-36.7%	15.3%

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21910	Students	Other Support Services Students - Service Area Direction	\$2,361	\$0	\$0	\$0	-100.0%	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$12	\$5,311	\$4,474	NA	36277.7%	-15.7%
24100	School Administration	Office of The Principal	\$944,111	\$1,333,619	\$1,457,368	\$1,519,391	60.9%	13.9%	4.3%
24900	School Administration	Other Support Services - School Admin.	\$600	\$44,594	\$48,722	\$48,722	8020.3%	9.3%	0.0%
<b>Student Instructional Support Total</b>			<b>\$1,679,572</b>	<b>\$2,333,339</b>	<b>\$2,400,411</b>	<b>\$2,486,331</b>	<b>48.0%</b>	<b>6.6%</b>	<b>3.6%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$14,000	\$15,071	\$15,071	\$15,071	7.7%	0.0%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$76,388	\$97,534	\$116,279	\$120,463	57.7%	23.5%	3.6%
23150	General Administration	Board of Education - Legal Services	\$17,399	\$6,517	\$20,513	\$14,185	-18.5%	117.7%	-30.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,078	\$1,207	\$2,182	\$1,908	77.0%	58.0%	-12.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$263,843	\$341,503	\$321,233	\$370,924	40.6%	8.6%	15.5%
23220	General Administration	Executive Administration - Community Relations	\$3,058	\$340	\$17,250	\$13,800	351.3%	3958.8%	-20.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$5,069	\$4,117	\$4,336	NA	-14.5%	5.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$6,400	\$5,696	\$0	NA	-100.0%	-100.0%
25120	Central Services	Fiscal Services - Service Area Direction	\$14,675	\$16,036	\$15,994	\$22,200	51.3%	38.4%	38.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,669	\$10,902	\$2,441	\$5,219	11.8%	-52.1%	113.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$24	\$4	NA	NA	-83.3%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$4,212	\$1,377	\$4,743	NA	12.6%	244.5%
25750	Central Services	Personnel Services - Health Services	\$204	\$13,760	\$32,606	\$23,818	11575.3%	73.1%	-27.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$395	\$443	\$556	\$568	43.9%	28.2%	2.2%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$134,153	\$232,310	\$400,939	\$368,479	174.7%	58.6%	-8.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,010,398	\$2,421,765	\$2,672,965	\$2,578,626	28.3%	6.5%	-3.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$282,509	\$301,082	\$269,195	\$162,603	-42.4%	-46.0%	-39.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,858	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$111,444	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$25,436	\$10,363	\$42,044	\$60,176	136.6%	480.7%	43.1%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$25,000	\$25,000	NA	NA	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$61,306	\$89,163	\$108,477	\$183,579	199.4%	105.9%	69.2%
27010	Student Transportation	Service Area Direction	\$55,113	\$103,804	\$45,176	\$53,699	-2.6%	-48.3%	18.9%
27100	Student Transportation	Vehicle Operation	\$627,644	\$722,330	\$806,361	\$821,718	30.9%	13.8%	1.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$417,826	\$486,840	\$544,553	\$553,209	32.4%	13.6%	1.6%
27400	Student Transportation	Purchase of School Buses	\$299,945	\$477,247	\$525,659	\$354,628	18.2%	-25.7%	-32.5%
27500	Student Transportation	Insurance on Buses	\$35,590	\$37,636	\$50,305	\$39,580	11.2%	5.2%	-21.3%
27700	Student Transportation	Contracted Transportation Services	\$1,326	\$3,547	\$5,317	\$8,914	572.4%	151.3%	67.6%
31100	Food Services Operations	Service Area Direction	\$0	\$75,355	\$78,299	\$114,735	NA	52.3%	46.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$519,441	\$600,711	\$675,010	\$682,132	31.3%	13.6%	1.1%
31400	Food Services Operations	Food Purchases	\$491,860	\$580,683	\$523,969	\$516,906	5.1%	-11.0%	-1.3%
31900	Food Services Operations	Other Food Services	\$28,752	\$15,333	\$24,221	\$19,763	-31.3%	28.9%	-18.4%
<b>Overhead and Operational Total</b>			<b>\$5,502,309</b>	<b>\$6,677,163</b>	<b>\$7,352,828</b>	<b>\$7,140,983</b>	<b>29.8%</b>	<b>6.9%</b>	<b>-2.9%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$45,484	\$21,829	\$30,572	\$28,434	-37.5%	30.3%	-7.0%
33400	Category not Specified	Athletic Coaches	\$189,785	\$239,892	\$250,288	\$259,301	36.6%	8.1%	3.6%
33930	Other Community Services	Latch Key Kid Program	\$0	\$41,131	\$25,330	\$25,474	NA	-38.1%	0.6%
33990	Other Community Services	Other	\$2,579	\$3,799	\$1,320	\$2,095	-18.7%	-44.9%	58.8%
41000	Category not Specified	Land Acquisition and Development	\$1,000	\$148,346	\$24,016	\$984	-1.6%	-99.3%	-95.9%
43000	Category not Specified	Professional Services	\$96,690	\$738,077	\$232,928	\$27,921	-71.1%	-96.2%	-88.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,292,821	\$751,216	\$3,025,406	\$4,658,693	260.4%	520.2%	54.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$19,231	\$26,017	\$150,734	\$118,226	514.8%	354.4%	-21.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$79,996	\$92,241	\$74,268	\$88,104	10.1%	-4.5%	18.6%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,098	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$212,130	\$376,615	\$526,874	\$420,042	98.0%	11.5%	-20.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$78,428	\$0	\$0	NA	-100.0%	NA

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
51600	Principal on Debt	Other DLGF Approved Debt	\$540,000	\$625,000	\$415,000	\$0	-100.0%	-100.0%	-100.0%
52200	Interest on Debt	Temporary Loans	\$88,735	\$98,677	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$255,288	\$199,681	\$9,338	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$2,424,500	\$3,450,000	\$3,530,000	\$3,685,000	52.0%	6.8%	4.4%
53150	Lease Rental	Buildings-Interest	\$0	\$444,500	\$2,103,098	\$2,044,106	NA	359.9%	-2.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$89,750	\$0	\$0	\$0	-100.0%	NA	NA
59100	Other Debt Services Obligations	Registrars Fee	\$1,000	\$1,000	\$1,000	\$0	-100.0%	-100.0%	-100.0%
60700	Category not Specified	Scholarships	\$500	\$469	\$500	\$0	-100.0%	-100.0%	-100.0%
<b>Non Operational Total</b>			<b>\$5,340,585</b>	<b>\$7,336,917</b>	<b>\$10,400,671</b>	<b>\$11,358,382</b>	<b>112.7%</b>	<b>54.8%</b>	<b>9.2%</b>
<b>Prorated by Fund</b>									
26492 - SAA	NA	Social Security - 2007 Account Code	\$800,903	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$122,792	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$198,523	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$17,690	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$27,336	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,325	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$31,217	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$701	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,517,488	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$232,383	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$357,890	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$33,223	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$270	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$43	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$36	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$6	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$298,285	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$9,180	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,721	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,328	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$3,661,341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>