

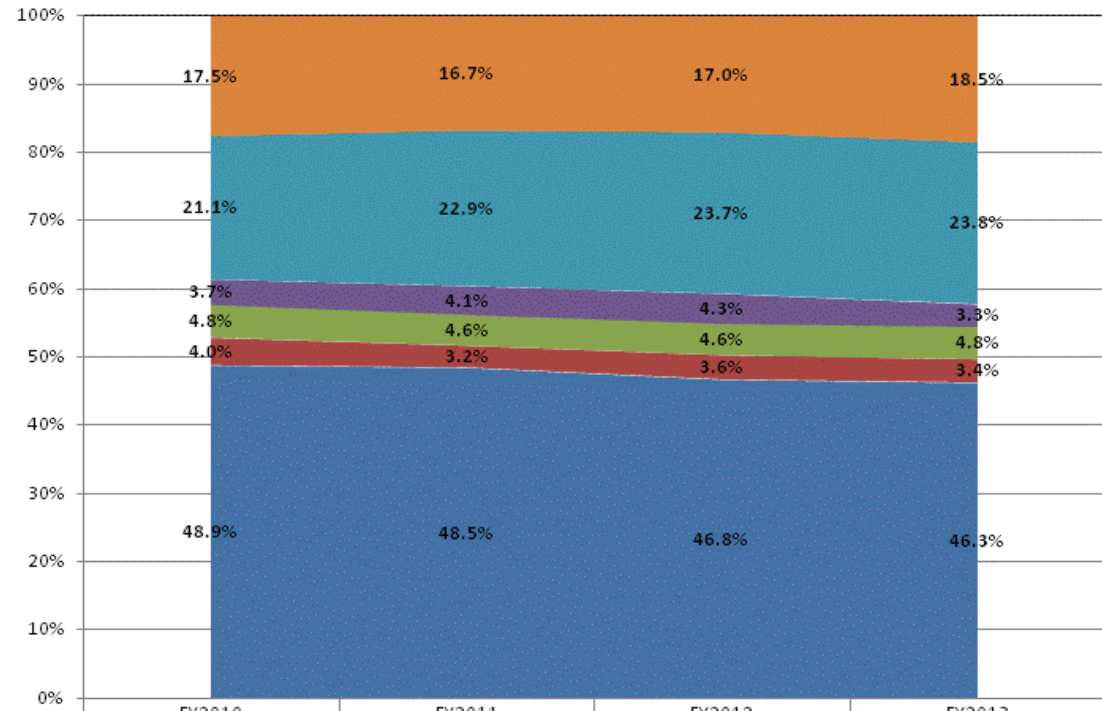
**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Benton Community School Corp (395)**

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	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	\$10,733,919	44.8%	\$10,110,894	47.0%	\$9,605,147	46.8%	\$9,730,762	46.3%
Student Instructional Support	\$1,623,428	6.8%	\$1,790,830	8.3%	\$1,683,135	8.2%	\$1,728,339	8.2%
Overhead and Operational	\$5,243,163	21.9%	\$5,543,357	25.8%	\$5,756,128	28.0%	\$5,682,374	27.0%
Nonoperational	\$6,368,598	26.6%	\$4,076,400	18.9%	\$3,488,666	17.0%	\$3,878,117	18.5%
<b>Grand Total</b>	<b>\$23,969,110</b>		<b>\$21,521,480</b>		<b>\$20,533,075</b>		<b>\$21,019,592</b>	

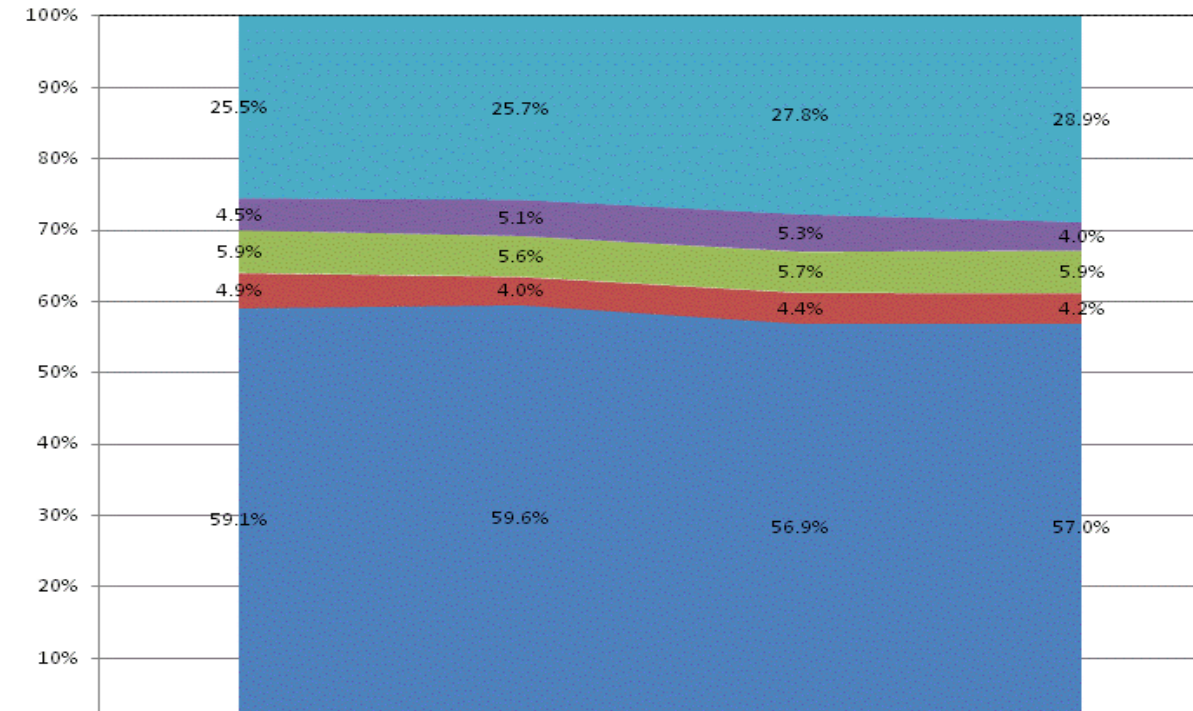
Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	51.6%	55.3%	55.0%	54.5%

**All Expenditures**



	FY2010	FY2011	FY2012	FY2013
Non-Operational	17.5%	16.7%	17.0%	18.5%
Other Overhead and Operational	21.1%	22.9%	23.7%	23.8%
Corporation Administration	3.7%	4.1%	4.3%	3.3%
School Administration	4.8%	4.6%	4.6%	4.8%
Other Student Instructional Support	4.0%	3.2%	3.6%	3.4%
Student Academic Achievement	48.9%	48.5%	46.8%	46.3%

**Operational Expenditures Only**



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	25.5%	25.7%	27.8%	28.9%
Corporation Administration	4.5%	5.1%	5.3%	4.0%
School Administration	5.9%	5.6%	5.7%	5.9%
Other Student Instructional Support	4.9%	4.0%	4.4%	4.2%
Student Academic Achievement	59.1%	59.6%	56.9%	57.0%

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**Benton Community School Corp (395)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$388,601	\$346,537	\$351,216	N/A	-10%	1%
11100 Regular Programs; Elementary	\$3,107,325	\$3,421,740	\$3,568,273	\$3,347,496	8%	-2%	-6%
11200 Regular Programs; Middle/Junior High	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
11300 Regular Programs; High School	\$2,598,831	\$3,394,126	\$2,941,180	\$3,004,053	16%	-11%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$60,417	\$85,736	\$88,431	N/A	46%	3%
11410 Vocational Education; Agriculture A	\$103,647	\$58,052	-\$1,750	\$34,478	-67%	-41%	N/A
11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$18,782	N/A	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$144,787	\$108,874	\$118,043	\$99,555	-31%	-9%	-16%
11470 Vocational Education; Business Education	\$54,008	\$81,120	\$30,824	\$31,205	-42%	-62%	1%
11490 Vocational Education; Industrial Education B	\$100,643	\$143,793	\$182,377	\$182,731	82%	27%	0%
11510 Vocational Education; Cooperative Education	\$13,194	\$0	\$0	\$0	-100%	N/A	N/A
11520 Vocational Education; Area School Participation	\$73,840	\$0	\$4,636	\$8,757	-88%	N/A	89%
11590 Other Vocational Education Programs	\$10,628	\$7,225	\$19,615	\$0	-100%	-100%	-100%
11910 Other Regular Programs; Competency Testing	\$374	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$16,380	\$50,189	\$33,641	\$38,812	137%	-23%	15%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,133,494	\$1,128,302	\$1,032,748	\$1,093,641	-4%	-3%	6%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$235,979	\$288,536	\$269,829	N/A	14%	-6%
12350 Physical Impairment; Homebound	\$1,673	\$10,562	\$12,548	\$16,627	> 500%	57%	33%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$252,460	\$299,344	\$325,949	N/A	29%	9%
12710 Equal Opportunity At Risk	\$0	\$60	\$107	\$0	N/A	-100%	-100%
12810 Special Education Preschool	\$25,455	\$58,347	\$157,700	\$198,832	> 500%	241%	26%
12900 Other Special Programs	\$42,189	\$55,652	\$24,715	\$2,987	-93%	-95%	-88%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$31,756	\$6,513	\$0	N/A	-100%	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$49,236	\$28,099	\$3,757	\$7,545	-85%	-73%	101%
14100 Summer School Programs; Elementary	\$45,027	\$0	\$5,336	\$10,735	-76%	N/A	101%
14300 Summer School Programs; High School	\$73,115	\$72,036	\$31,557	\$21,261	-71%	-70%	-33%
15100 Enrichment Programs; Non-Credit	\$8,469	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$10,835	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$87,697	\$16,584	\$22,502	\$14,990	-83%	-10%	-33%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$20,200	\$15,418	\$13,665	N/A	-32%	-11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$124,882	\$133,531	\$39,669	\$37,855	-70%	-72%	-5%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$0	\$68,111	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$7,131	\$6,446	\$6,541	\$41,175	477%	> 500%	> 500%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$167,435	\$143,285	\$139,102	\$44,003	-74%	-69%	-68%
22130 Improvement of Instruction; Instructional Staff Training	\$8,091	\$14,927	\$5,339	\$38,766	379%	160%	> 500%
22220 Library/Media Services; School Library	\$136,533	\$177,327	\$178,094	\$176,209	29%	-1%	-1%
22230 Library/Media Services; Audiovisual	\$4,079	\$2,408	\$2,934	\$3,630	-11%	51%	24%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$2,302	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$199,077	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$6,965	\$3,537	\$7,171	N/A	3%	103%
22900 Other Support Service, Instructional Staff	\$0	\$1,830	\$38	\$0	N/A	-100%	-100%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$115,531	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$472,812	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$16,730	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,826,189</b>	<b>\$10,110,894</b>	<b>\$9,605,147</b>	<b>\$9,730,762</b>	<b>10%</b>	<b>-4%</b>	<b>1%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$100	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$29,664	\$49,441	\$49,114	\$3,876	-87%	-92%	-92%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$105,154	\$133,481	\$93,826	\$94,617	-10%	-29%	1%



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**Biannual Financial Report Data July 2012 - June 2013**  
**Benton Community School Corp (395)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21210 Guidance Services; Service Area Direction	\$5,481	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$259,722	\$314,791	\$217,116	\$212,121	-18%	-33%	-2%
21340 Health Services; Nurse Services	\$103,911	\$135,316	\$117,645	\$136,983	32%	1%	16%
21390 Health Services; Other Health Services	\$4,510	\$3,080	\$4,252	\$3,696	-18%	20%	-13%
21420 Psychological Testing	\$58,757	\$39,140	\$7,218	\$7,379	-87%	-81%	2%
21430 Psychological Counseling	\$0	\$38,508	\$69,240	\$76,820	N/A	99%	11%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$140,483	\$195,596	\$171,742	\$181,527	29%	-7%	6%
21990 Other Support Services, Students; Other Student Services	\$0	\$7,633	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$617,877	\$873,844	\$952,984	\$1,011,220	64%	16%	6%
<b>Student Instructional Support Total</b>	<b>\$1,325,558</b>	<b>\$1,790,830</b>	<b>\$1,683,135</b>	<b>\$1,728,339</b>	<b>30%</b>	<b>-3%</b>	<b>3%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$0	\$19,475	\$16,857	\$27,564	N/A	42%	64%
23120 Board of Education; Service Area Assistants	\$12,292	\$19,991	\$20,436	\$18,885	54%	-6%	-8%
23150 Board of Education; Legal Services	\$9,775	\$55,835	\$10,348	\$12,254	25%	-78%	18%
23160 Board of Education; Promotion Expenses	\$2,139	\$1,499	\$2,679	\$1,166	-45%	-22%	-56%
23210 Executive Administration; Office of The Superintendent	\$134,244	\$238,885	\$214,687	\$161,588	20%	-32%	-25%
23220 Executive Administration; Community Relations	\$0	\$486	\$0	\$0	N/A	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,914	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$145,049	\$407,315	\$353,795	\$159,207	10%	-61%	-55%
25120 Fiscal Services; Service Area Direction	\$911	\$0	\$0	\$2,692	196%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$2,858	\$528	\$1,782	\$1,319	-54%	150%	-26%
25192 Other Fiscal Services; Petty Cash	\$700	\$750	\$750	\$750	7%	0%	0%
25199 Other Fiscal Services; Other	\$0	\$20,938	\$5,331	\$4,469	N/A	-79%	-16%
25400 Planning, Research, Development and Evaluation	\$1,150	\$0	\$3,850	\$2,600	126%	N/A	-32%
25740 Personnel Services; Noninstructional Personnel Training	\$1,264	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$1,650	\$225	\$4,063	\$0	-100%	-100%	-100%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$65,496	\$96,376	\$86,664	N/A	32%	-10%
25830 Administrative Technology Services; Systems Application Development	\$0	\$2,576	\$2,669	\$0	N/A	-100%	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$83,231	\$123,151	\$147,266	N/A	77%	20%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$7,825	\$0	N/A	N/A	-100%
25890 Other Technology Services	\$1,410	\$3,373	\$8,073	\$27,033	> 500%	> 500%	235%
25990 Other Support Services, Central	\$0	\$7,120	\$18,431	\$33,291	N/A	368%	81%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$6,192	\$79,881	\$178,546	\$181,943	> 500%	128%	2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,424,574	\$1,823,327	\$1,564,779	\$1,597,816	12%	-12%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$76,986	\$66,706	\$55,307	\$67,702	-12%	1%	22%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$257,997	\$269,110	\$370,442	\$509,429	97%	89%	38%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$775	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$7,429	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$437	\$0	\$0	\$0	-100%	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$15,000	\$11,500	N/A	N/A	-23%
26700 Operation and Maintenance of Plant Services; Insurance	\$165,233	\$119,875	\$198,625	\$65,996	-60%	-45%	-67%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$2,479	\$2,752	\$3,955	\$5,003	102%	82%	27%
27010 Student Transportation; Service Area Direction	\$113,090	\$118,554	\$138,560	\$97,606	-14%	-18%	-30%
27100 Student Transportation; Vehicle Operation	\$589,903	\$751,721	\$745,467	\$750,799	27%	0%	1%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$6,825	\$0	N/A	N/A	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$385,659	\$529,762	\$665,777	\$813,592	111%	54%	22%
27400 Student Transportation; Purchase of School Buses	\$704,950	\$0	\$0	\$0	-100%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$55,224	\$36,372	\$55,446	\$19,705	-64%	-46%	-64%
27700 Student Transportation; Contracted Transportation Services	\$2,123	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$1,598	N/A	N/A	N/A

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**Benton Community School Corp (395)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27910 Student Transportation; Bus Driver Training	\$1,207	\$4,177	\$4,929	\$935	-23%	-78%	-81%
31100 Food Services Operations; Service Area Direction	\$27,523	\$72,720	\$92,961	\$94,063	242%	29%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$550,047	\$740,000	\$768,407	\$777,875	41%	5%	1%
31900 Other Food Services	\$0	\$677	\$0	\$64	N/A	-91%	N/A
<b>Overhead and Operational Total</b>	<b>\$4,687,184</b>	<b>\$5,543,357</b>	<b>\$5,756,128</b>	<b>\$5,682,374</b>	<b>21%</b>	<b>3%</b>	<b>-1%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$642	\$5,355	N/A	N/A	> 500%
33300 Civic Services	\$0	\$771	\$0	\$0	N/A	-100%	N/A
33990 Other Community Services; Other	\$898	\$500	\$0	\$0	-100%	-100%	N/A
40200 Equipment Purchases over the School's Capitalization Threshold	\$0	\$0	\$0	\$436,170	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$101,223	\$13,665	\$13,729	\$7,565	-93%	-45%	-45%
43000 Facilities Acquisition and Construction; Professional Services	\$472,501	\$14,442	\$16,515	\$11,905	-97%	-18%	-28%
45100 Building Acquisition, Construction and Improvements	\$4,414,778	\$808,203	\$237,531	\$112,998	-97%	-86%	-52%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$166,594	\$166,594	\$166,594	N/A	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$24,241	\$1,116	\$20,450	\$27,537	14%	> 500%	35%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$101,890	\$87,873	\$135,518	\$159,161	56%	81%	17%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$19,035	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$394,829	\$277,891	\$412,873	\$468,772	19%	69%	14%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,058	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$682,175	\$115,054	\$135,000	\$140,000	-79%	22%	4%
52100 Debt Services; Interest on Debt; Bonds	\$10,530	\$141,119	\$121,164	\$113,061	> 500%	-20%	-7%
52200 Debt Services; Interest on Debt; Temporary Loans	\$129,911	\$219,671	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$1,155,000	\$1,185,000	N/A	N/A	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,204,500	\$1,073,000	\$1,044,000	N/A	-13%	-3%
54200 Common School Fund; Principal	\$0	\$1,025,000	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$5,030	\$0	\$0	\$0	-100%	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$500	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$650	\$0	N/A	N/A	-100%
<b>Nonoperational Total</b>	<b>\$6,368,598</b>	<b>\$4,076,400</b>	<b>\$3,488,666</b>	<b>\$3,878,117</b>	<b>-39%</b>	<b>-5%</b>	<b>11%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$202,351	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$828,544	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$98,916	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,217,267	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,745	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$402,757	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,761,580</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>