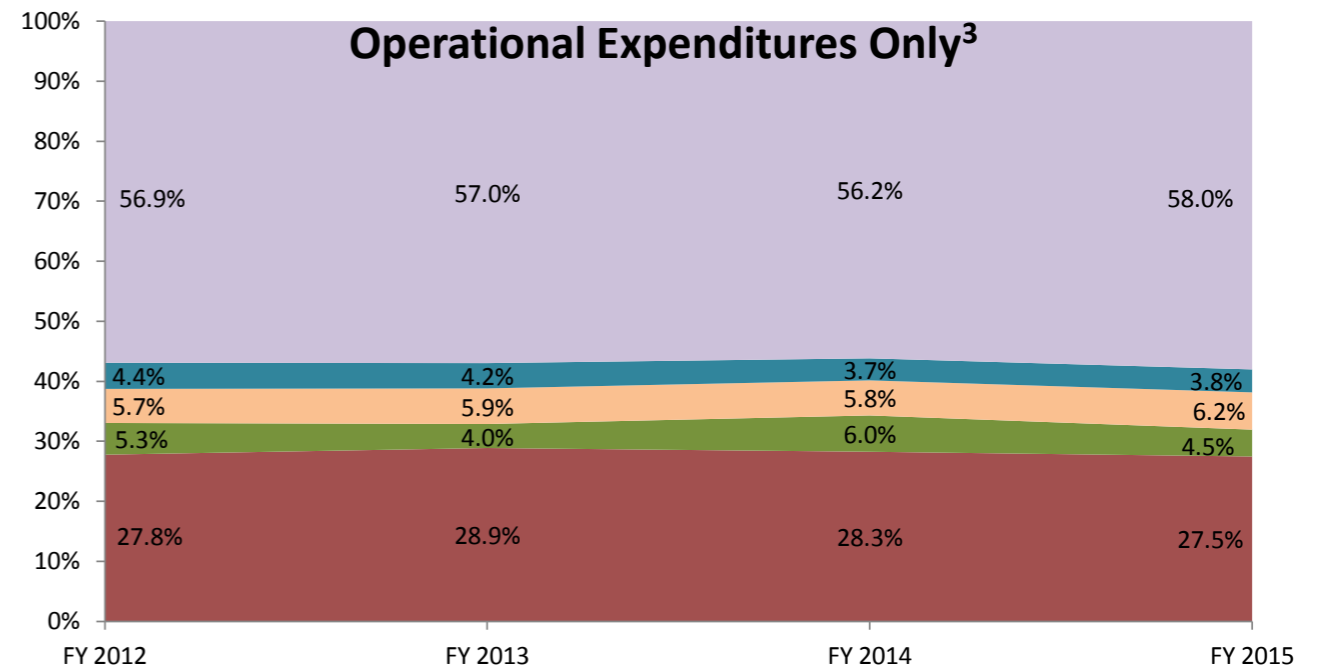
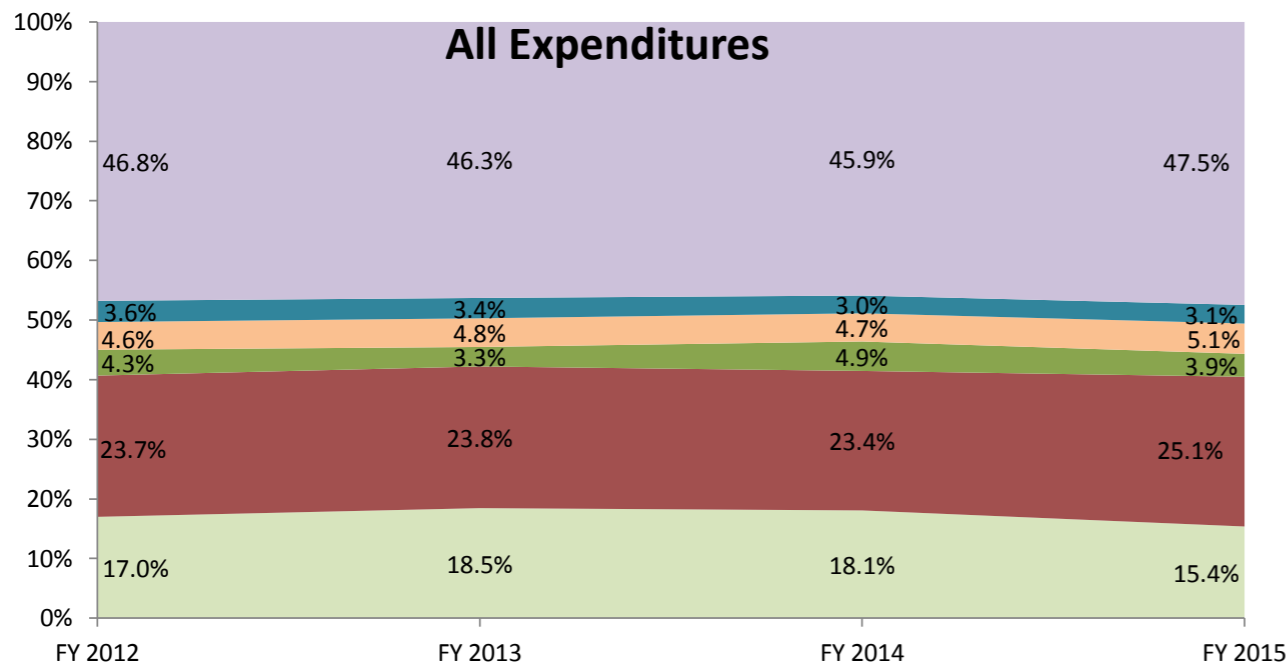


School Corporation Expenditures by Account
Biannual Financial Report Data
Benton Community School Corp (395)

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	\$10,733,919	44.8%	\$10,110,894	47.0%	\$9,605,147	46.8%	\$9,730,762	46.3%	\$9,807,744	45.9%	\$9,791,330	47.5%
Student Instructional Support	\$1,623,428	6.8%	\$1,790,830	8.3%	\$1,683,135	8.2%	\$1,728,339	8.2%	\$1,647,364	7.7%	\$1,692,749	8.2%
Total	\$12,357,348	51.6%	\$11,901,723	55.3%	\$11,288,282	55.0%	\$11,459,101	54.5%	\$11,455,108	53.6%	\$11,484,079	55.7%

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	\$5,243,163	21.9%	\$5,543,357	25.8%	\$5,756,128	28.0%	\$5,682,374	27.0%	\$6,055,851	28.3%	\$5,975,121	29.0%
Non Operational	\$6,368,598	26.6%	\$4,076,400	18.9%	\$3,488,666	17.0%	\$3,878,117	18.5%	\$3,860,580	18.1%	\$3,171,018	15.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$11,611,762	48.4%	\$9,619,757	44.7%	\$9,244,793	45.0%	\$9,560,490	45.5%	\$9,916,431	46.4%	\$9,146,139	44.3%

Grand Total	\$23,969,110	\$21,521,480	\$20,533,075	\$21,019,592	\$21,371,539	\$20,630,218
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- Non Operational
 - Corporation Administration
 - Other Student Instructional Support
- Other Overhead and Operational
 - School Administration
 - Student Academic Achievement
- Other Overhead and Operational
 - School Administration
 - Student Academic Achievement
- Corporation Administration
 - Other Student Instructional Support

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
Benton Community School Corp (395)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$0	\$388,601	\$377,216	\$350,214	NA	-9.9%	-7.2%
11100 Regular Programs	Elementary	\$3,107,325	\$3,421,740	\$3,318,020	\$3,451,603	11.1%	0.9%	4.0%
11200 Regular Programs	Middle/Junior High	\$3,000	\$0	\$0	\$0	NA	NA	NA
11300 Regular Programs	High School	\$2,598,831	\$3,394,126	\$3,046,414	\$2,966,035	14.1%	-12.6%	-2.6%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$60,417	\$94,079	\$75,629	NA	25.2%	-19.6%
11410 Regular Programs	Vocational Education - Agriculture A	\$103,647	\$58,052	\$37,739	\$42,891	-58.6%	-26.1%	13.7%
11440 Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$37,539	\$41,721	NA	NA	11.1%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$144,787	\$108,874	\$114,798	\$100,612	-30.5%	-7.6%	-12.4%
11470 Regular Programs	Vocational Education - Business Education	\$54,008	\$81,120	\$32,078	\$32,157	-40.5%	-60.4%	0.2%
11490 Regular Programs	Vocational Education - Industrial Education B	\$100,643	\$143,793	\$183,873	\$184,073	82.9%	28.0%	0.1%
11510 Regular Programs	Vocational Education - Cooperative Education	\$13,194	\$0	\$0	\$0	NA	NA	NA
11520 Regular Programs	Vocational Education - Area School Participation	\$73,840	\$0	\$45,524	\$9,425	-87.2%	NA	-79.3%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$10,628	\$7,225	\$5	\$0	NA	NA	NA
11910 Regular Programs	Other Regular Programs - Competency Testing	\$374	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$16,380	\$50,189	\$35,265	\$6,522	-60.2%	-87.0%	-81.5%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,133,494	\$1,128,302	\$1,074,836	\$1,089,477	-3.9%	-3.4%	1.4%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$235,979	\$306,677	\$298,149	NA	26.3%	-2.8%
12350 Special Programs	Physical Impairment - Homebound	\$1,673	\$10,562	\$15,854	\$7,564	352.0%	-28.4%	-52.3%
12410 Special Programs	Emotional Disabilities - Full Time	\$0	\$252,460	\$329,690	\$309,618	NA	22.6%	-6.1%
12710 Special Programs	Equal Opportunity At Risk	\$0	\$60	\$0	\$0	NA	NA	NA
12810 Special Programs	Special Education Preschool	\$25,455	\$58,347	\$177,243	\$149,863	488.7%	156.8%	-15.4%
12900 Special Programs	Other Special Programs	\$42,189	\$55,652	\$63,905	\$79	-99.8%	-99.9%	-99.9%
13100 Adult/Cont. Ed. Programs	Instruction	\$0	\$31,756	\$0	\$0	NA	NA	NA
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$49,236	\$28,099	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$45,027	\$0	\$8,430	\$12,434	-72.4%	NA	47.5%
14300 Summer School Programs	High School	\$73,115	\$72,036	\$22,011	\$19,263	-73.7%	-73.3%	-12.5%
15100 Enrichment Programs	Non-Credit	\$8,469	\$0	\$0	\$0	NA	NA	NA
16100 Remediation	Remediation Testing	\$10,835	\$0	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$87,697	\$16,584	\$15,538	\$21,819	-75.1%	31.6%	40.4%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$20,200	\$14,798	\$19,560	NA	-3.2%	32.2%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$124,882	\$133,531	\$37,086	\$38,600	-69.1%	-71.1%	4.1%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$7,131	\$6,446	\$31,928	\$17,289	142.5%	168.2%	-45.9%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$167,435	\$143,285	\$25,301	\$22,390	-86.6%	-84.4%	-11.5%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$8,091	\$14,927	\$26,593	\$28,977	258.1%	94.1%	9.0%
22220 Instruction	Library/Media Services - School Library	\$136,533	\$177,327	\$165,780	\$170,534	24.9%	-3.8%	2.9%
22230 Instruction	Library/Media Services - Audiovisual	\$4,079	\$2,408	\$5,207	\$4,541	11.3%	88.5%	-12.8%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$2,302	\$0	\$0	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$199,077	\$0	\$0	\$0	NA	NA	NA
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$6,965	\$7,696	\$2,369	NA	-66.0%	-69.2%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$1,830	\$0	\$0	NA	NA	NA
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$6,027	\$72,911	NA	NA	1109.7%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$14,450	\$192,310	NA	NA	1230.9%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$123,913	\$39,544	NA	NA	-68.1%
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$7,286	\$13,158	NA	NA	80.6%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$472,812	\$0	\$0	\$0	NA	NA	NA
60500 Category not Specified	Debt Service TBR-Transfers ECA Only	\$0	\$0	\$4,944	\$0	NA	NA	NA
Student Academic Achievement Total		\$8,826,189	\$10,110,894	\$9,807,744	\$9,791,330	10.9%	-3.2%	-0.2%
Student Instructional Support								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$100	\$0	NA	NA	NA
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$29,664	\$49,441	\$0	\$0	NA	NA	NA
21190 Students	Attend. & Social Work Serv. - Other	\$105,154	\$133,481	\$93,969	\$99,047	-5.8%	-25.8%	5.4%
21210 Students	Guidance Services - Service Area Direction	\$5,481	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Benton Community School Corp (395)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
21220 Students	Guidance Services - Counseling Services	\$259,722	\$314,791	\$219,268	\$220,501	-15.1%	-30.0%	0.6%
21340 Students	Health Services - Nurse Services	\$103,911	\$135,316	\$135,544	\$136,156	31.0%	0.6%	0.5%
21390 Students	Health Services - Other Health Services	\$4,510	\$3,080	\$1,590	\$6,200	37.5%	101.3%	289.9%
21420 Students	Psychological Services - Psychological Testing	\$58,757	\$39,140	\$1,238	\$0	NA	NA	NA
21430 Students	Psychological Services - Psychological Counseling	\$0	\$38,508	\$617	\$79	NA	-99.8%	-87.3%
21590 Students	Speech Path. & Audio. Serv. - Other	\$140,483	\$195,596	\$183,518	\$183,280	30.5%	-6.3%	-0.1%
21990 Students	Other Support Services Students - Other Student Services	\$0	\$7,633	\$0	\$0	NA	NA	NA
24100 School Administration	Office of The Principal	\$617,877	\$873,844	\$1,011,520	\$1,047,486	69.5%	19.9%	3.6%
Student Instructional Support Total		\$1,325,558	\$1,790,830	\$1,647,364	\$1,692,749	27.7%	-5.5%	2.8%
Overhead and Operational								
23110 General Administration	Board of Education - Service Area Direction	\$0	\$19,475	\$14,519	\$29,478	NA	51.4%	103.0%
23120 General Administration	Board of Education - Service Area Assistants	\$12,292	\$19,991	\$15,144	\$11,936	-2.9%	-40.3%	-21.2%
23150 General Administration	Board of Education - Legal Services	\$9,775	\$55,835	\$24,973	\$10,751	10.0%	-80.7%	-56.9%
23160 General Administration	Board of Education - Promotion Expenses	\$2,139	\$1,499	\$0	\$200	-90.7%	-86.7%	NA
23210 General Administration	Executive Administration - Office of The Superintendent	\$134,244	\$238,885	\$124,224	\$134,035	-0.2%	-43.9%	7.9%
23220 General Administration	Executive Administration - Community Relations	\$0	\$486	\$0	\$0	NA	NA	NA
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$1,914	\$0	\$0	\$0	NA	NA	NA
25110 Central Services	Fiscal Services - Office of The Business Manager	\$145,049	\$407,315	\$184,442	\$213,014	46.9%	-47.7%	15.5%
25120 Central Services	Fiscal Services - Service Area Direction	\$911	\$0	\$488	\$5,426	495.8%	NA	1010.9%
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$2,858	\$528	\$2,477	\$5,638	97.3%	967.1%	127.6%
25192 Central Services	Fiscal Services - Other - Petty Cash	\$700	\$750	\$750	\$750	7.1%	0.0%	0.0%
25199 Central Services	Fiscal Services - Other - Other	\$0	\$20,938	\$0	\$216	NA	-99.0%	NA
25400 Central Services	Planning, Research, Dev. and Evaluation	\$1,150	\$0	\$0	\$7,991	594.8%	NA	NA
25740 Central Services	Personnel Services - Noninstructional Personnel Training	\$1,264	\$0	\$0	\$0	NA	NA	NA
25750 Central Services	Personnel Services - Health Services	\$1,650	\$225	\$353,421	\$27,107	1542.8%	11963.4%	-92.3%
25810 Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$65,496	\$92,506	\$11,146	NA	-83.0%	-88.0%
25830 Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$2,576	\$0	\$0	NA	NA	NA
25860 Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$83,231	\$186,957	\$222,603	NA	167.5%	19.1%
25890 Central Services	Other Technology Services	\$1,410	\$3,373	\$14,429	\$54,643	3775.3%	1519.9%	278.7%
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$7,120	\$40,248	\$59,403	NA	734.3%	47.6%
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$6,192	\$79,881	\$118,111	\$107,278	1632.5%	34.3%	-9.2%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,424,574	\$1,823,327	\$1,665,718	\$1,861,676	30.7%	2.1%	11.8%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$76,986	\$66,706	\$179,217	\$85,709	11.3%	28.5%	-52.2%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$257,997	\$269,110	\$314,895	\$342,764	32.9%	27.4%	8.9%
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$775	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified	Other - 2007 Account Code	\$7,429	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$437	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$3,929	\$9,441	NA	NA	140.3%
26700 Oper. & Maint. of Plant Serv.	Insurance	\$165,233	\$119,875	\$196,863	\$71,912	-56.5%	-40.0%	-63.5%
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$2,479	\$2,752	\$6,809	\$6,522	163.0%	137.0%	-4.2%
27010 Student Transportation	Service Area Direction	\$113,090	\$118,554	\$84,515	\$108,446	-4.1%	-8.5%	28.3%
27100 Student Transportation	Vehicle Operation	\$589,903	\$751,721	\$766,886	\$705,054	19.5%	-6.2%	-8.1%
27200 Student Transportation	Monitoring Services	\$0	\$0	\$0	\$13,173	NA	NA	NA
27300 Student Transportation	Vehicle Servicing and Maintenance	\$385,659	\$529,762	\$630,482	\$608,075	57.7%	14.8%	-3.6%
27400 Student Transportation	Purchase of School Buses	\$704,950	\$0	\$0	\$351,640	-50.1%	NA	NA
27500 Student Transportation	Insurance on Buses	\$55,224	\$36,372	\$59,426	\$18,211	-67.0%	-49.9%	-69.4%
27700 Student Transportation	Contracted Transportation Services	\$2,123	\$0	\$0	\$0	NA	NA	NA
27900 Student Transportation	Other Student Transportation Services	\$0	\$0	\$610	\$0	NA	NA	NA
27910 Student Transportation	Bus Driver Training	\$1,207	\$4,177	\$3,948	\$5,635	366.9%	34.9%	42.7%
31100 Food Services Operations	Service Area Direction	\$27,523	\$72,720	\$205,838	\$47,705	73.3%	-34.4%	-76.8%
31200 Food Services Operations	Food Preparation and Dispensing	\$550,047	\$740,000	\$743,401	\$836,451	52.1%	13.0%	12.5%
31900 Food Services Operations	Other Food Services	\$0	\$677	\$20,625	\$1,094	NA	61.5%	-94.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Benton Community School Corp (395)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$4,687,184	\$5,543,357	\$6,055,851	\$5,975,121	27.5%	7.8%	-1.3%
Non Operational							
33100 Community Service Operations	\$0	\$0	\$12,054	\$7,006	NA	NA	-41.9%
33300 Category not Specified	\$0	\$771	\$0	\$0	NA	NA	NA
33990 Other Community Services	\$898	\$500	\$0	\$0	NA	NA	NA
40200 Category not Specified	\$0	\$0	\$366,710	\$0	NA	NA	NA
41000 Category not Specified	\$101,223	\$13,665	\$0	\$0	NA	NA	NA
43000 Category not Specified	\$472,501	\$14,442	\$19,592	\$8,420	-98.2%	-41.7%	-57.0%
45100 Building Acq., Const. and Impr.	\$4,414,778	\$808,203	\$87,894	\$25,211	-99.4%	-96.9%	-71.3%
45200 Building Acq., Const. and Impr.	\$0	\$166,594	\$166,594	\$166,594	NA	0.0%	0.0%
45400 Building Acq., Const. and Impr.	\$24,241	\$1,116	\$4,450	\$27,556	13.7%	2368.5%	519.2%
45500 Building Acq., Const. and Impr.	\$101,890	\$87,873	\$150,887	\$162,875	59.9%	85.4%	7.9%
46000 Category not Specified	\$19,035	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified	\$394,829	\$277,891	\$573,823	\$299,055	-24.3%	7.6%	-47.9%
49000 Category not Specified	\$11,058	\$0	\$0	\$0	NA	NA	NA
51100 Principal on Debt	\$682,175	\$115,054	\$155,000	\$160,000	-76.5%	39.1%	3.2%
52100 Interest on Debt	\$10,530	\$141,119	\$94,276	\$85,353	710.6%	-39.5%	-9.5%
52200 Interest on Debt	\$129,911	\$219,671	\$0	\$0	NA	NA	NA
53100 Lease Rental	\$0	\$0	\$1,282,500	\$1,332,500	NA	NA	3.9%
53150 Lease Rental	\$0	\$1,204,500	\$945,000	\$896,000	NA	-25.6%	-5.2%
54200 Advancements and Obligations	\$0	\$1,025,000	\$0	\$0	NA	NA	NA
59100 Other Debt Services Obligations	\$5,030	\$0	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations	\$500	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified	\$0	\$0	\$1,800	\$450	NA	NA	-75.0%
Non Operational Total	\$6,368,598	\$4,076,400	\$3,860,580	\$3,171,018	-50.2%	-22.2%	-17.9%
Prorated by Fund							
26491 NA	\$125,531	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$21,688	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$55,131	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$581,426	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$95,991	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$151,127	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$62,078	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$10,703	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$26,134	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$803,586	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$129,276	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$284,405	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$8,962	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$1,552	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$1,232	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$326,148	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$38,658	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$37,951	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,761,580	\$0	\$0	\$0	NA	NA	NA