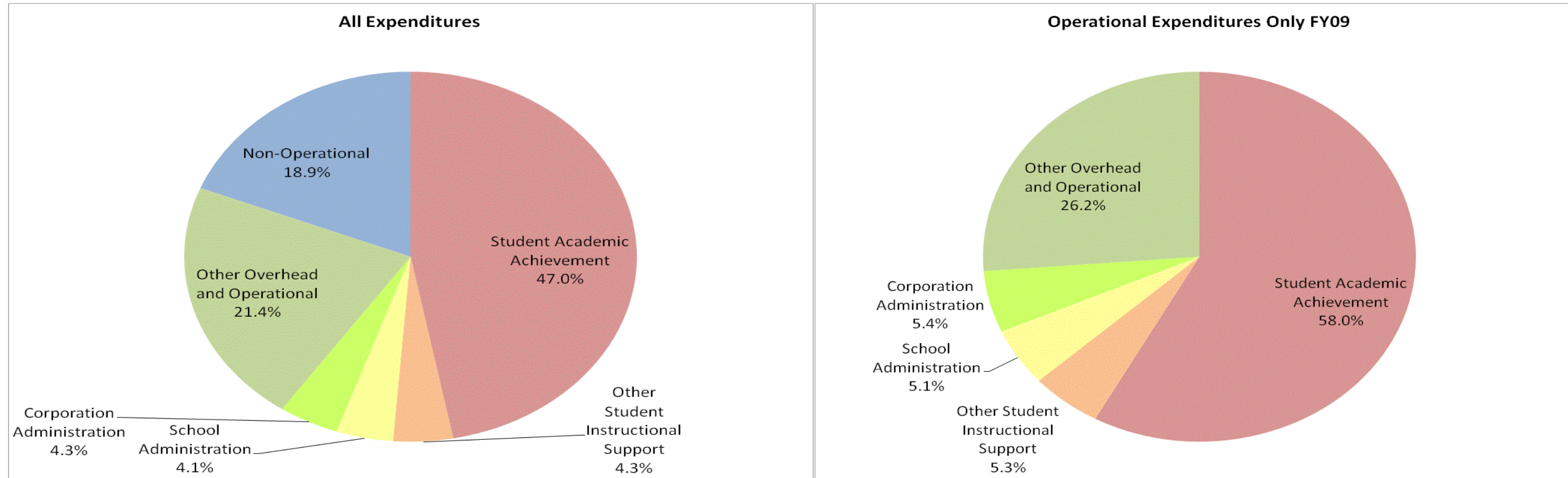


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Benton Community School Corp (395)**

Benton Community School Corp (395)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------------|---------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$8,365,545 | 54.6% | \$10,733,919 | 44.8% | \$11,252,659 | 50.1% | \$10,110,894 | 47.0% |
| Student Instructional Support | \$1,333,191 | 8.7% | \$1,623,428 | 6.8% | \$1,784,503 | 7.9% | \$1,790,830 | 8.3% |
| Overhead and Operational | \$3,750,270 | 24.5% | \$5,243,163 | 21.9% | \$5,891,052 | 26.2% | \$5,543,357 | 25.8% |
| Nonoperational | \$1,878,709 | 12.3% | \$6,368,598 | 26.6% | \$3,537,482 | 15.7% | \$4,076,400 | 18.9% |
| Grand Total | \$15,327,715 | | \$23,969,110 | | \$22,465,696 | -10% | \$21,521,480 | |

| | FY1999 | FY2006 | FY2008 | FY2009 |
|---|--------------|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 63.3% | 51.6% | 58.0% | 55.3% |



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

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$280,989 | \$388,601 | | | 38% |
| | 11100 Regular Programs; Elementary | \$2,768,007 | \$3,107,325 | \$3,565,273 | \$3,421,740 | 24% | 10% | -4% |
| | 11200 Regular Programs; Middle/Junior High | \$2,491,272 | \$3,000 | \$0 | \$0 | -100% | -100% | |
| | 11300 Regular Programs; High School | \$3,438 | \$2,598,831 | \$3,206,463 | \$3,394,126 | > 500% | 31% | 6% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$0 | \$7,227 | \$60,417 | | | > 500% |
| | 11410 Vocational Education; Agriculture A | \$126,352 | \$103,647 | \$72,038 | \$58,052 | -54% | -44% | -19% |
| | 11430 Vocational Education; Distributive Education | \$3,628 | \$0 | \$0 | \$0 | -100% | | |
| | 11450 Vocational Education; Consumer and Homemaking | \$81,541 | \$144,787 | \$133,466 | \$108,874 | 34% | -25% | -18% |
| | 11470 Vocational Education; Business Education | \$45,638 | \$54,008 | \$64,504 | \$81,120 | 78% | 50% | 26% |
| | 11490 Vocational Education; Industrial Education B | \$76,915 | \$100,643 | \$121,833 | \$143,793 | 87% | 43% | 18% |
| | 11510 Vocational Education; Cooperative Education | \$8,430 | \$13,194 | \$0 | \$0 | -100% | -100% | |
| | 11520 Vocational Education; Area School Participation | \$0 | \$73,840 | \$105,000 | \$0 | -100% | -100% | -100% |
| | 11590 Other Vocational Education Programs | \$0 | \$10,628 | \$797 | \$7,225 | | -32% | > 500% |
| | 11910 Other Regular Programs; Competency Testing | \$860 | \$374 | \$0 | \$0 | -100% | -100% | |
| | 12110 Gifted And Talented; Gifted and Talented | \$55,346 | \$16,380 | \$12,223 | \$50,189 | -9% | 206% | 311% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$413,383 | \$1,133,494 | \$572,977 | \$1,128,302 | 173% | 0% | 97% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$295,737 | \$0 | \$691,828 | \$235,979 | -20% | | -66% |
| | 12350 Physical Impairment; Homebound | \$784 | \$1,673 | \$10,794 | \$10,562 | > 500% | > 500% | -2% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$0 | \$125,436 | \$252,460 | | | 101% |
| | 12710 Equal Opportunity At Risk | \$79,019 | \$0 | \$0 | \$60 | -100% | | |
| | 12810 Special Education Preschool | \$0 | \$25,455 | \$29,081 | \$58,347 | | 129% | 101% |
| | 12900 Other Special Programs | \$4,947 | \$42,189 | \$48,979 | \$55,652 | > 500% | 32% | 14% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$5,756 | \$0 | \$34,203 | \$31,756 | 452% | | -7% |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$21,185 | \$49,236 | \$39,746 | \$28,099 | 33% | -43% | -29% |
| | 14100 Summer School Programs; Elementary | \$64,485 | \$45,027 | \$23,595 | \$0 | -100% | -100% | -100% |
| | 14300 Summer School Programs; High School | \$73,167 | \$73,115 | \$62,965 | \$72,036 | -2% | -1% | 14% |
| | 15100 Enrichment Programs; Non-Credit | \$0 | \$8,469 | \$0 | \$0 | -100% | -100% | |
| | 16100 Remediation Testing | \$36,397 | \$10,835 | \$649 | \$0 | -100% | -100% | -100% |
| | 16200 Preventive Remediation | \$62,356 | \$87,697 | \$13,764 | \$16,584 | -73% | -81% | 20% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$0 | \$0 | \$13,861 | \$20,200 | | | 46% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$103,102 | \$124,882 | \$137,617 | \$133,531 | 30% | 7% | -3% |
| | 22110 Improvement of Instruction; Service Area Direction | \$70,691 | \$7,131 | \$4,123 | \$6,446 | -91% | -10% | 56% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$54,007 | \$167,435 | \$147,276 | \$143,285 | 165% | -14% | -3% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$6,949 | \$8,091 | \$32,207 | \$14,927 | 115% | 84% | -54% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$570 | \$0 | \$175 | \$0 | -100% | | -100% |
| | 22220 Library/Media Services; School Library | \$170,833 | \$136,533 | \$150,357 | \$177,327 | 4% | 30% | 18% |
| | 22230 Library/Media Services; Audiovisual | \$19,355 | \$4,079 | \$4,011 | \$2,408 | -88% | -41% | -40% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$3,770 | \$0 | \$0 | \$0 | -100% | | |
| | 22290 Library/Media Services; Other Educational Media Services | \$2,438 | \$0 | \$0 | \$0 | -100% | | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$2,302 | \$2,298 | \$0 | | -100% | -100% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$199,077 | \$78,305 | \$0 | | -100% | -100% |
| | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel | \$0 | \$0 | \$1,200 | \$6,965 | | | 480% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$0 | \$1,830 | | | |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$803 | \$0 | \$0 | \$0 | -100% | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$96,302 | \$472,812 | \$243,567 | \$0 | | | |
| | 60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only | \$0 | \$0 | \$24,761 | \$0 | | | -100% |
| Student Academic Achievement Total | | \$7,247,461 | \$8,826,189 | \$10,063,586 | \$10,110,894 | 40% | 15% | 0% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$21,034 | \$29,664 | \$38,961 | \$49,441 | 135% | 67% | 27% |
| | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$53,718 | \$105,154 | \$144,098 | \$133,481 | 148% | 27% | -7% |
| | 21210 Guidance Services; Service Area Direction | \$0 | \$5,481 | \$0 | \$0 | | -100% | |
| | 21220 Guidance Services; Counseling Services | \$204,885 | \$259,722 | \$276,913 | \$314,791 | 54% | 21% | 14% |
| | 21290 Guidance Services; Other Guidance Services | \$1,225 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$60,110 | \$103,911 | \$111,583 | \$135,316 | 125% | 30% | 21% |
| | 21390 Health Services; Other Health Services | \$0 | \$4,510 | \$3,080 | \$3,080 | | -32% | 0% |
| | 21420 Psychological Testing | \$51,194 | \$58,757 | \$66,218 | \$39,140 | -24% | -33% | -41% |
| | 21430 Psychological Counseling | \$0 | \$0 | \$0 | \$38,508 | | | |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services | \$157,644 | \$140,483 | \$174,625 | \$195,596 | 24% | 39% | 12% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$0 | \$450 | \$7,633 | | | > 500% |
| | 24100 Office of The Principal | \$593,415 | \$617,877 | \$790,670 | \$873,844 | 47% | 41% | 11% |
| Student Instructional Support Total | | \$1,143,224 | \$1,325,558 | \$1,606,599 | \$1,790,830 | 57% | 35% | 11% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$0 | \$0 | \$0 | \$19,475 | | | |
| | 23120 Board of Education; Service Area Assistants | \$19,158 | \$12,292 | \$20,555 | \$19,991 | 4% | 63% | -3% |
| | 23150 Board of Education; Legal Services | \$5,855 | \$9,775 | \$10,544 | \$55,835 | > 500% | 471% | 430% |
| | 23160 Board of Education; Promotion Expenses | \$2,147 | \$2,139 | \$1,873 | \$1,499 | -30% | -30% | -20% |
| | 23210 Executive Administration; Office of The Superintendent | \$115,945 | \$134,244 | \$190,922 | \$238,885 | 106% | 78% | 25% |

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

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year | | |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|-------------|-----------------|-----------------|
| | | | | | | Increase | 3 Year Increase | 1 Year Increase |
| | 23220 Executive Administration; Community Relations | \$0 | \$0 | \$2,035 | \$486 | | | -76% |
| | 23290 Executive Administration; Other Executive Administration Services | \$654 | \$1,914 | \$331 | \$0 | -100% | -100% | -100% |
| | 25110 Fiscal Services; Office of The Business Manager | \$147,524 | \$145,049 | \$334,677 | \$407,315 | 176% | 181% | 22% |
| | 25120 Fiscal Services; Service Area Direction | \$0 | \$911 | \$29 | \$0 | | -100% | -100% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$13,322 | \$2,858 | \$5,612 | \$528 | -96% | -82% | -91% |
| | 25192 Other Fiscal Services; Petty Cash | \$650 | \$700 | \$700 | \$750 | 15% | 7% | 7% |
| | 25199 Other Fiscal Services; Other | \$0 | \$0 | \$4,170 | \$20,938 | | | 402% |
| | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$4,690 | \$0 | \$0 | \$0 | -100% | | |
| | 25300 Printing, Publishing, and Duplicating Services | \$5,168 | \$0 | \$0 | \$0 | -100% | | |
| | 25400 Planning, Research, Development and Evaluation | \$8,313 | \$1,150 | \$5,896 | \$0 | -100% | -100% | -100% |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$1,130 | \$1,264 | \$509 | \$0 | -100% | -100% | -100% |
| | 25750 Personnel Services; Health Services | \$786 | \$1,650 | \$0 | \$225 | -71% | -86% | |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$0 | \$34,808 | \$65,496 | | | 88% |
| | 25830 Administrative Technology Services; Systems Application Development | \$0 | \$0 | \$19,662 | \$2,576 | | | -87% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$35,016 | \$83,231 | | | 138% |
| | 25890 Other Technology Services | \$4,254 | \$1,410 | \$1,642 | \$3,373 | -21% | 139% | 105% |
| | 25990 Other Support Services, Central | \$10,143 | \$0 | \$0 | \$7,120 | -30% | | |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$49,629 | \$6,192 | \$43,405 | \$79,881 | 61% | > 500% | 84% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,165,830 | \$1,424,574 | \$1,708,056 | \$1,823,327 | 56% | 28% | 7% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$73,493 | \$76,986 | \$67,021 | \$66,706 | -9% | -13% | 0% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$259,323 | \$257,997 | \$252,914 | \$269,110 | 4% | 4% | 6% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,015 | \$775 | \$500 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$0 | \$7,429 | \$2,523 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$1,153 | \$437 | \$0 | \$0 | -100% | -100% | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$10,208 | \$0 | \$0 | \$0 | -100% | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$92,088 | \$165,233 | \$80,429 | \$119,875 | 30% | -27% | 49% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$7,493 | \$2,479 | \$2,385 | \$2,752 | -63% | 11% | 15% |
| | 27010 Student Transportation; Service Area Direction | \$85,609 | \$113,090 | \$101,450 | \$118,554 | 38% | 5% | 17% |
| | 27100 Student Transportation; Vehicle Operation | \$457,925 | \$589,903 | \$650,111 | \$751,721 | 64% | 27% | 16% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$206,604 | \$385,659 | \$473,520 | \$529,762 | 156% | 37% | 12% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$704,950 | \$813,514 | \$0 | | -100% | -100% |
| | 27500 Student Transportation; Insurance on Buses | \$31,348 | \$55,224 | \$510 | \$36,372 | 16% | -34% | > 500% |
| | 27700 Student Transportation; Contracted Transportation Services | \$5,614 | \$2,123 | \$0 | \$0 | -100% | -100% | |
| | 27910 Student Transportation; Bus Driver Training | \$200 | \$1,207 | \$3,236 | \$4,177 | > 500% | 246% | 29% |
| | 31100 Food Services Operations; Service Area Direction | \$31,591 | \$27,523 | \$41,828 | \$72,720 | 130% | 164% | 74% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$456,189 | \$550,047 | \$658,874 | \$740,000 | 62% | 35% | 12% |
| | 31900 Other Food Services | \$1,676 | \$0 | \$0 | \$677 | -60% | | |
| Overhead and Operational Total | | \$3,276,727 | \$4,687,184 | \$5,569,257 | \$5,543,357 | 69% | 18% | 0% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$8,780 | \$0 | \$0 | \$0 | -100% | | |
| | 33300 Civic Services | \$0 | \$0 | \$0 | \$771 | | | |
| | 33990 Other Community Services; Other | \$195 | \$898 | \$1,351 | \$500 | 156% | -44% | -63% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$9,702 | \$101,223 | \$12,951 | \$13,665 | 41% | -86% | 6% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$94,191 | \$472,501 | \$14,044 | \$14,442 | -85% | -97% | 3% |
| | 45100 Building Acquisition, Construction and Improvements | \$462,226 | \$4,414,778 | \$199,388 | \$808,203 | 75% | -82% | 305% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$166,594 | \$166,594 | | | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$24,241 | \$1,868 | \$1,116 | | -95% | -40% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$195,863 | \$101,890 | \$133,780 | \$87,873 | -55% | -14% | -34% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$7,237 | \$19,035 | -\$38 | \$0 | -100% | -100% | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$210,880 | \$394,829 | \$387,646 | \$277,891 | 32% | -30% | -28% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$11,058 | \$9,975 | \$0 | | -100% | -100% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$682,175 | \$183,908 | \$115,054 | | -83% | -37% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$25,738 | \$10,530 | \$72,594 | \$141,119 | 448% | > 500% | 94% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$129,800 | \$129,911 | \$123,924 | \$219,671 | 69% | 69% | 77% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$698,685 | \$0 | \$1,117,000 | \$0 | -100% | | -100% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$617,500 | \$1,204,500 | | | 95% |
| | 54200 Common School Fund; Principal | \$35,413 | \$0 | \$495,000 | \$1,025,000 | > 500% | | 107% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$0 | \$5,030 | \$0 | \$0 | | -100% | |
| | 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$500 | \$0 | \$0 | | -100% | |
| Nonoperational Total | | \$1,878,709 | \$6,368,598 | \$3,537,482 | \$4,076,400 | 117% | -36% | 15% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$185,303 | \$202,351 | \$118,741 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$732,547 | \$828,544 | \$440,861 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$47,603 | \$98,916 | \$38,042 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$815,568 | \$1,217,267 | \$808,038 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$574 | \$11,745 | \$6,093 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$0 | \$402,757 | \$276,998 | \$0 | | | |
| Prorated By Fund Total | | \$1,781,594 | \$2,761,580 | \$1,688,772 | \$0 | | | |