

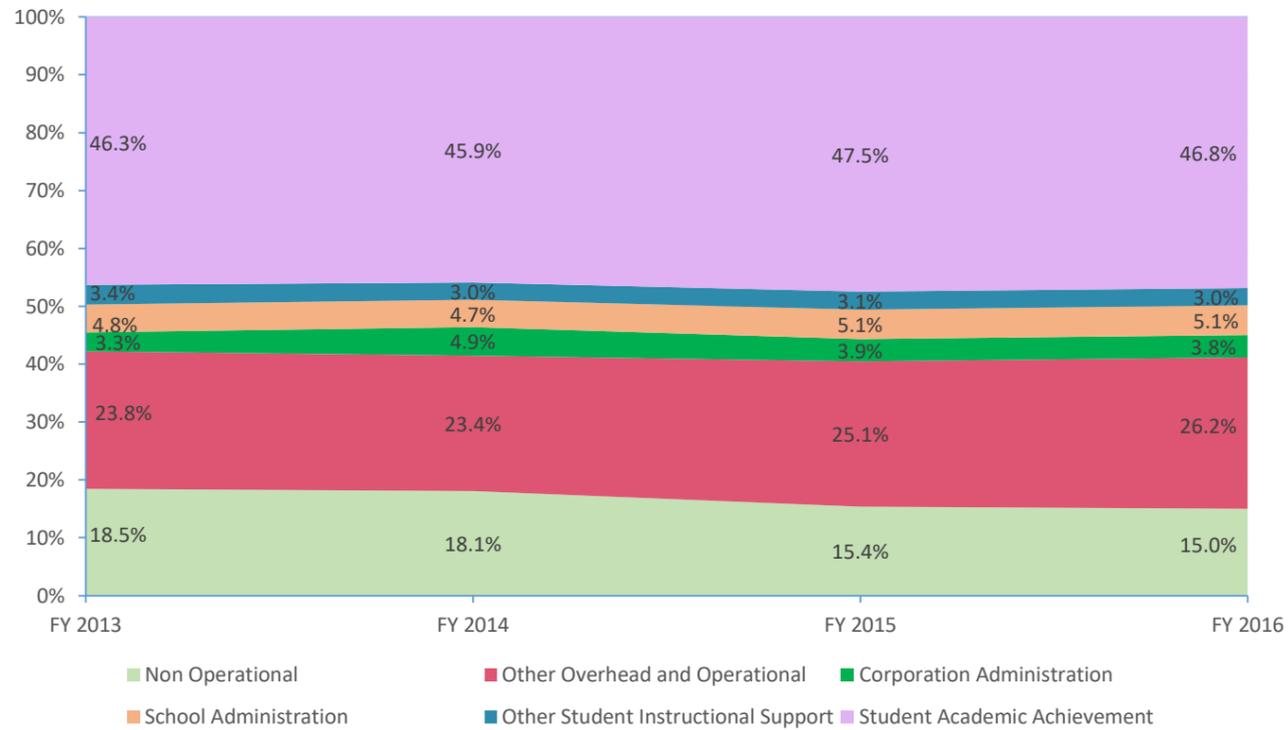
School Corporation Expenditures by Account
Biannual Financial Report Data
Benton Community School Corp (395)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		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	\$10,733,919	44.8%	\$10,110,894	47.0%	\$9,730,762	46.3%	\$9,807,744	45.9%	\$9,791,330	47.5%	\$10,252,572	46.8%
Student Instructional Support	\$1,623,428	6.8%	\$1,790,830	8.3%	\$1,728,339	8.2%	\$1,647,364	7.7%	\$1,692,749	8.2%	\$1,778,274	8.1%
Total	\$12,357,348	51.6%	\$11,901,723	55.3%	\$11,459,101	54.5%	\$11,455,108	53.6%	\$11,484,079	55.7%	\$12,030,846	55.0%

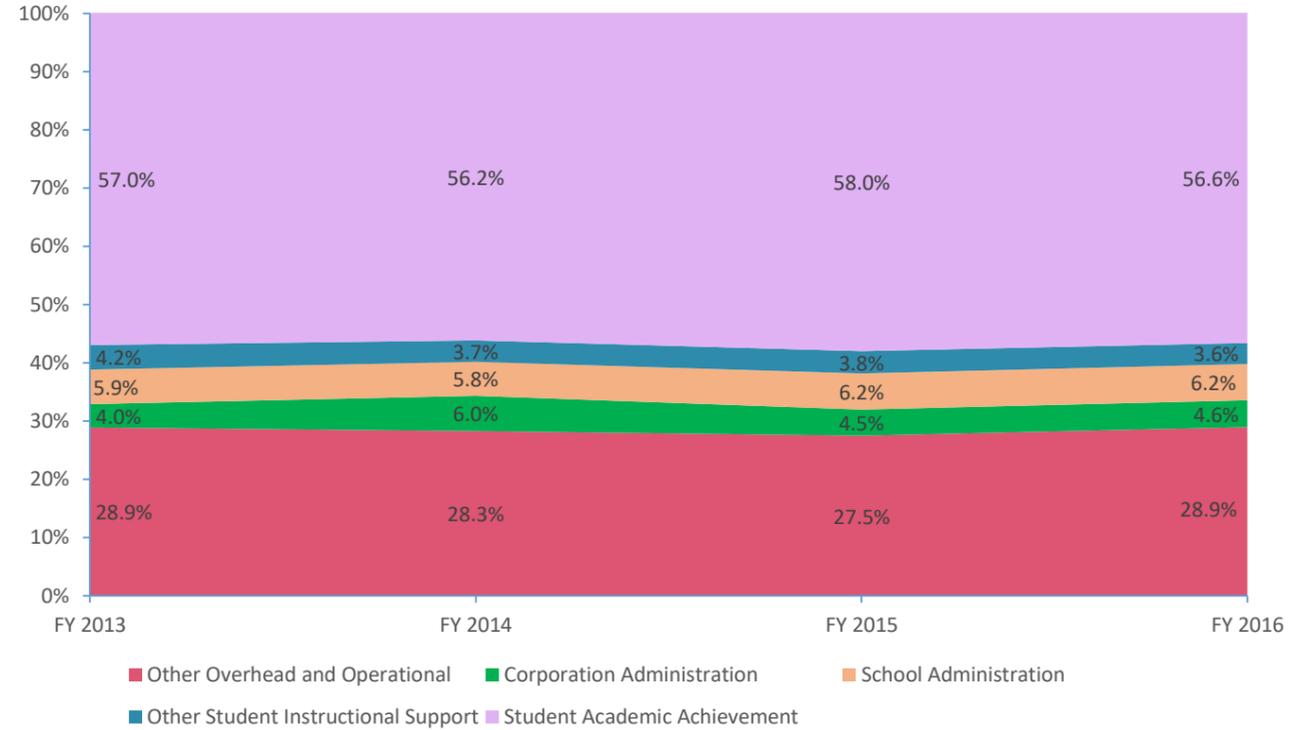
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,243,163	21.9%	\$5,543,357	25.8%	\$5,682,374	27.0%	\$6,055,851	28.3%	\$5,975,121	29.0%	\$6,569,484	30.0%
Non Operational	\$6,368,598	26.6%	\$4,076,400	18.9%	\$3,878,117	18.5%	\$3,860,580	18.1%	\$3,171,018	15.4%	\$3,284,143	15.0%
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%	\$9,560,490	45.5%	\$9,916,431	46.4%	\$9,146,139	44.3%	\$9,853,627	45.0%

Grand Total	\$23,969,110		\$21,521,480		\$21,019,592		\$21,371,539		\$20,630,218		\$21,884,473	
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All Expenditures



Operational Expenditures Only³



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.

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Biannual Financial Report Data
Benton Community School Corp (395)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$388,601	\$350,214	\$342,699	NA	-11.8%	-2.1%
11100	Regular Programs	Elementary	\$3,107,325	\$3,421,740	\$3,451,603	\$3,453,696	11.1%	0.9%	0.1%
11200	Regular Programs	Middle/Junior High	\$3,000	\$0	\$0	\$0	-100.0%	NA	NA
11300	Regular Programs	High School	\$2,598,831	\$3,394,126	\$2,966,035	\$3,054,354	17.5%	-10.0%	3.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$60,417	\$75,629	\$85,780	NA	42.0%	13.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$103,647	\$58,052	\$42,891	\$107,100	3.3%	84.5%	149.7%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$41,721	\$50,313	NA	NA	20.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$144,787	\$108,874	\$100,612	\$119,951	-17.2%	10.2%	19.2%
11470	Regular Programs	Vocational Education - Business Education	\$54,008	\$81,120	\$32,157	\$41,530	-23.1%	-48.8%	29.1%
11490	Regular Programs	Vocational Education - Industrial Education B	\$100,643	\$143,793	\$184,073	\$300,473	198.6%	109.0%	63.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$13,194	\$0	\$0	\$0	-100.0%	NA	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$73,840	\$0	\$9,425	\$9,479	-87.2%	NA	0.6%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$10,628	\$7,225	\$0	\$0	-100.0%	-100.0%	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$374	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$16,380	\$50,189	\$6,522	\$52,933	223.1%	5.5%	711.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,133,494	\$1,128,302	\$1,089,477	\$1,175,412	3.7%	4.2%	7.9%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$235,979	\$298,149	\$295,844	NA	25.4%	-0.8%
12350	Special Programs	Physical Impairment - Homebound	\$1,673	\$10,562	\$7,564	\$19,190	1046.8%	81.7%	153.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$252,460	\$309,618	\$359,688	NA	42.5%	16.2%
12710	Special Programs	Equal Opportunity At Risk	\$0	\$60	\$0	\$0	NA	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$25,455	\$58,347	\$149,863	\$132,283	419.7%	126.7%	-11.7%
12900	Special Programs	Other Special Programs	\$42,189	\$55,652	\$79	\$0	-100.0%	-100.0%	-100.0%
13100	Adult/Continuing Education Programs	Instruction	\$0	\$31,756	\$0	\$1,636	NA	-94.8%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$49,236	\$28,099	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$45,027	\$0	\$12,434	\$10,078	-77.6%	NA	-18.9%
14300	Summer School Programs	High School	\$73,115	\$72,036	\$19,263	\$19,306	-73.6%	-73.2%	0.2%
15100	Enrichment Programs	Non-Credit	\$8,469	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$10,835	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$87,697	\$16,584	\$21,819	\$26,496	-69.8%	59.8%	21.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$20,200	\$19,560	\$5,771	NA	-71.4%	-70.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$124,882	\$133,531	\$38,600	\$37,416	-70.0%	-72.0%	-3.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$7,131	\$6,446	\$17,289	\$19,075	167.5%	195.9%	10.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$167,435	\$143,285	\$22,390	\$34,713	-79.3%	-75.8%	55.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$8,091	\$14,927	\$28,977	\$30,259	274.0%	102.7%	4.4%
22220	Instruction	Library/Media Services - School Library	\$136,533	\$177,327	\$170,534	\$190,834	39.8%	7.6%	11.9%
22230	Instruction	Library/Media Services - Audiovisual	\$4,079	\$2,408	\$4,541	\$5,101	25.0%	111.8%	12.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$2,302	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$199,077	\$0	\$0	\$0	-100.0%	NA	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$6,965	\$2,369	\$4,149	NA	-40.4%	75.1%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$1,830	\$0	\$0	NA	-100.0%	NA
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$72,911	\$0	NA	NA	-100.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$192,310	\$187,914	NA	NA	-2.3%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$39,544	\$39,227	NA	NA	-0.8%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$13,158	\$8,893	NA	NA	-32.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$472,812	\$0	\$0	\$0	-100.0%	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$0	\$0	\$0	\$30,980	NA	NA	NA
Student Academic Achievement Total			\$8,826,189	\$10,110,894	\$9,791,330	\$10,252,572	16.2%	1.4%	4.7%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$29,664	\$49,441	\$0	\$0	-100.0%	-100.0%	NA
21190	Students	Attend. & Social Work Serv. - Other	\$105,154	\$133,481	\$99,047	\$74,519	-29.1%	-44.2%	-24.8%
21210	Students	Guidance Services - Service Area Direction	\$5,481	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$259,722	\$314,791	\$220,501	\$232,367	-10.5%	-26.2%	5.4%
21340	Students	Health Services - Nurse Services	\$103,911	\$135,316	\$136,156	\$142,912	37.5%	5.6%	5.0%

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					2006 to 2016	2009 to 2016	2015 to 2016		
21390	Students	Health Services - Other Health Services	\$4,510	\$3,080	\$6,200	\$5,590	23.9%	81.5%	-9.8%
21420	Students	Psychological Services - Psychological Testing	\$58,757	\$39,140	\$0	\$0	-100.0%	-100.0%	NA
21430	Students	Psychological Services - Psychological Counseling	\$0	\$38,508	\$79	\$0	NA	-100.0%	-100.0%
21590	Students	Speech Path. & Audio. Serv. - Other	\$140,483	\$195,596	\$183,280	\$196,742	40.0%	0.6%	7.3%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$7,633	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$617,877	\$873,844	\$1,047,486	\$1,126,144	82.3%	28.9%	7.5%
Student Instructional Support Total			\$1,325,558	\$1,790,830	\$1,692,749	\$1,778,274	34.2%	-0.7%	5.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$19,475	\$29,478	\$30,540	NA	56.8%	3.6%
23120	General Administration	Board of Education - Service Area Assistants	\$12,292	\$19,991	\$11,936	\$19,102	55.4%	-4.4%	60.0%
23150	General Administration	Board of Education - Legal Services	\$9,775	\$55,835	\$10,751	\$28,775	194.4%	-48.5%	167.6%
23160	General Administration	Board of Education - Promotion Expenses	\$2,139	\$1,499	\$200	\$0	-100.0%	-100.0%	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$134,244	\$238,885	\$134,035	\$132,311	-1.4%	-44.6%	-1.3%
23220	General Administration	Executive Administration - Community Relations	\$0	\$486	\$0	\$0	NA	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,914	\$0	\$0	\$0	-100.0%	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$145,049	\$407,315	\$213,014	\$276,902	90.9%	-32.0%	30.0%
25120	Central Services	Fiscal Services - Service Area Direction	\$911	\$0	\$5,426	\$1,132	24.3%	NA	-79.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,858	\$528	\$5,638	\$5,973	109.0%	1030.6%	5.9%
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	\$216	\$3,165	NA	-84.9%	1364.9%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,150	\$0	\$7,991	\$10,189	786.0%	NA	27.5%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$1,264	\$0	\$0	\$0	-100.0%	NA	NA
25750	Central Services	Personnel Services - Health Services	\$1,650	\$225	\$27,107	\$31,675	1819.7%	13996.6%	16.9%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$65,496	\$11,146	\$16,810	NA	-74.3%	50.8%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$2,576	\$0	\$0	NA	-100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$83,231	\$222,603	\$234,874	NA	182.2%	5.5%
25890	Central Services	Other Technology Services	\$1,410	\$3,373	\$54,643	\$13,990	892.1%	314.7%	-74.4%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$7,120	\$59,403	\$35,262	NA	395.3%	-40.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$6,192	\$79,881	\$107,278	\$110,933	1691.5%	38.9%	3.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,424,574	\$1,823,327	\$1,861,676	\$1,960,520	37.6%	7.5%	5.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$76,986	\$66,706	\$85,709	\$221,517	187.7%	232.1%	158.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$257,997	\$269,110	\$342,764	\$337,884	31.0%	25.6%	-1.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$775	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$7,429	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$437	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$9,441	\$14,426	NA	NA	52.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$165,233	\$119,875	\$71,912	\$148,927	-9.9%	24.2%	107.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$2,479	\$2,752	\$6,522	\$7,855	216.8%	185.4%	20.4%
27010	Student Transportation	Service Area Direction	\$113,090	\$118,554	\$108,446	\$151,108	33.6%	27.5%	39.3%
27100	Student Transportation	Vehicle Operation	\$589,903	\$751,721	\$705,054	\$715,526	21.3%	-4.8%	1.5%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$13,173	\$0	NA	NA	-100.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$385,659	\$529,762	\$608,075	\$542,617	40.7%	2.4%	-10.8%
27400	Student Transportation	Purchase of School Buses	\$704,950	\$0	\$351,640	\$405,460	-42.5%	NA	15.3%
27500	Student Transportation	Insurance on Buses	\$55,224	\$36,372	\$18,211	\$40,383	-26.9%	11.0%	121.8%
27700	Student Transportation	Contracted Transportation Services	\$2,123	\$0	\$0	\$0	-100.0%	NA	NA
27910	Student Transportation	Bus Driver Training	\$1,207	\$4,177	\$5,635	\$3,133	159.6%	-25.0%	-44.4%
31100	Food Services Operations	Service Area Direction	\$27,523	\$72,720	\$47,705	\$276,143	903.3%	279.7%	478.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$550,047	\$740,000	\$836,451	\$791,604	43.9%	7.0%	-5.4%
31900	Food Services Operations	Other Food Services	\$0	\$677	\$1,094	\$0	NA	-100.0%	-100.0%
Overhead and Operational Total			\$4,687,184	\$5,543,357	\$5,975,121	\$6,569,484	40.2%	18.5%	9.9%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$7,006	\$8,578	NA	NA	22.4%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
33300	Category not Specified	Civic Services	\$0	\$771	\$0	\$0	NA	-100.0%	NA
33990	Other Community Services	Other	\$898	\$500	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$101,223	\$13,665	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$472,501	\$14,442	\$8,420	\$40,770	-91.4%	182.3%	384.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$4,414,778	\$808,203	\$25,211	\$170,080	-96.1%	-79.0%	574.6%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$166,594	\$166,594	\$0	NA	-100.0%	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$24,241	\$1,116	\$27,556	\$14,494	-40.2%	1198.4%	-47.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$101,890	\$87,873	\$162,875	\$108,847	6.8%	23.9%	-33.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$19,035	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$394,829	\$277,891	\$299,055	\$459,361	16.3%	65.3%	53.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$11,058	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$682,175	\$115,054	\$160,000	\$175,000	-74.3%	52.1%	9.4%
52100	Interest on Debt	Bonds	\$10,530	\$141,119	\$85,353	\$76,013	621.9%	-46.1%	-10.9%
52200	Interest on Debt	Temporary Loans	\$129,911	\$219,671	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$0	\$0	\$1,332,500	\$1,410,000	NA	NA	5.8%
53150	Lease Rental	Buildings-Interest	\$0	\$1,204,500	\$896,000	\$821,000	NA	-31.8%	-8.4%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$1,025,000	\$0	\$0	NA	-100.0%	NA
59100	Other Debt Services Obligations	Registrars Fee	\$5,030	\$0	\$0	\$0	-100.0%	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$500	\$0	\$0	\$0	-100.0%	NA	NA
60700	Category not Specified	Scholarships	\$0	\$0	\$450	\$0	NA	NA	-100.0%
Non Operational Total			\$6,368,598	\$4,076,400	\$3,171,018	\$3,284,143	-48.4%	-19.4%	3.6%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$125,531	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$21,688	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$55,131	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$581,426	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$95,991	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$151,127	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$62,078	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$10,703	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$26,134	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$803,586	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$129,276	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$284,405	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$8,962	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,552	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,232	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$326,148	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$38,658	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$37,951	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,761,580	\$0	\$0	\$0	NA	NA	NA