

BENTON SCHOOL DISTRICT
Salary, Operating and Debt Service Funds Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	9/30/2014
Beginning Fund Balance, July 1, 2014	\$ 3,250,000
+ Revenue Received Through 09/30/2014	\$ 6,055,995
- Expenditures Through 09/30/2014	\$ (7,364,450)
Ending Fund Balance, September 30, 2014	\$ 1,941,545
Encumbrances at 09/30/2014	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

Revenue Account Coding Key:

- 11110-19900 Revenue from local sources (taxes, interest on investments, rentals, contributions, sales)
- 31101-32915 Revenue from state sources (state aid, special education)
- 52200-52900 Nonrevenue financing sources (interfund transfers)
- 53100 Gain or loss on sale of fixed assets
- 53400 Compensation for Loss of fixed assets

Fiscal Budget / Expenditures

Fiscal Year: 15 Fund: Between 1000 and 2999, Between 4000 and 4999

Fund	Object Groupings	Fiscal Year Budget Amount	Current Month Expenses	Spent Year-to-Date	Budget Balance Available	% Used
1000	61000 Employee Salaries	17,400,351.78	1,487,639.29	3,109,787.41	14,290,564.37	17.87%
1000		17,400,351.78	1,487,639.29	3,109,787.41	14,290,564.37	17.87%
1223	61000 Employee Salaries	2,400.00	3,300.00	5,700.00	-3,300.00	237.50%
1223		2,400.00	3,300.00	5,700.00	-3,300.00	237.50%
1244	61000 Employee Salaries	25,000.00	0.00	9,262.65	15,737.35	37.05%
1244		25,000.00	0.00	9,262.65	15,737.35	37.05%
1275	61000 Employee Salaries	76,345.00	6,724.58	19,448.74	56,896.26	25.47%
1275		76,345.00	6,724.58	19,448.74	56,896.26	25.47%
1276	61000 Employee Salaries	157,230.00	13,102.51	26,205.02	131,024.98	16.67%
1276		157,230.00	13,102.51	26,205.02	131,024.98	16.67%
1281	61000 Employee Salaries	220,820.40	33,067.20	40,774.74	180,045.66	18.47%
1281		220,820.40	33,067.20	40,774.74	180,045.66	18.47%
2000	61000 Employee Salaries	3,809,411.24	310,832.93	736,429.49	3,072,981.75	19.33%
	62000 Employee Benefits	5,444,324.41	470,262.11	1,017,099.55	4,427,224.86	18.68%
	63000 - 65999 Purchased Services	2,183,350.00	153,098.14	518,606.96	1,664,743.04	23.75%
	66000 Material & Supplies	2,466,313.45	198,464.73	411,211.31	2,055,102.14	16.67%
	67000 Capital Outlay	548,967.00	38,780.11	64,230.11	484,736.89	11.70%
	68000 Other Objects	264,709.00	4,684.00	28,632.77	236,076.23	10.82%
2000		14,717,075.10	1,176,122.02	2,776,210.19	11,940,864.91	18.86%
2001	63000 - 65999 Purchased Services	1,750.00	0.00	0.00	1,750.00	0.00%
	66000 Material & Supplies	8,000.00	0.00	0.00	8,000.00	0.00%
	68000 Other Objects	12,000.00	2,000.00	3,000.00	9,000.00	25.00%
2001		21,750.00	2,000.00	3,000.00	18,750.00	13.79%
2099	63000 - 65999 Purchased Services	16,550.00	1,025.44	1,161.69	15,388.31	7.02%
	66000 Material & Supplies	300.00	0.00	0.00	300.00	0.00%
	68000 Other Objects	25.00	0.00	0.00	25.00	0.00%
2099		16,875.00	1,025.44	1,161.69	15,713.31	6.88%
2106	63000 - 65999 Purchased Services	0.00	0.00	1,185.93	-1,185.93	
	66000 Material & Supplies	0.00	1,184.83	24,229.49	-24,229.49	
2106		0.00	1,184.83	25,415.42	-25,415.42	
2107	63000 - 65999 Purchased Services	0.00	0.00	618.91	-618.91	
	66000 Material & Supplies	0.00	10,307.32	25,350.57	-25,350.57	
2107		0.00	10,307.32	25,969.48	-25,969.48	
2108	63000 - 65999 Purchased Services	0.00	0.00	526.15	-526.15	
2108		0.00	0.00	526.15	-526.15	
2109	63000 - 65999 Purchased Services	0.00	2,995.00	4,533.59	-4,533.59	
	66000 Material & Supplies	0.00	2,682.75	19,001.98	-19,001.98	
2109		0.00	5,677.75	23,535.57	-23,535.57	
2110	63000 - 65999 Purchased Services	0.00	0.00	999.56	-999.56	
	66000 Material & Supplies	0.00	814.36	2,841.82	-2,841.82	
2110		0.00	814.36	3,841.38	-3,841.38	
2111	63000 - 65999 Purchased Services	0.00	0.00	1,689.41	-1,689.41	
	66000 Material & Supplies	0.00	8,927.57	22,686.36	-22,686.36	
2111		0.00	8,927.57	24,375.77	-24,375.77	
2112	63000 - 65999 Purchased Services	0.00	0.00	4,381.27	-4,381.27	
	66000 Material & Supplies	0.00	21,069.29	55,778.58	-55,778.58	
	67000 Capital Outlay	0.00	2,242.42	2,242.42	-2,242.42	
2112		0.00	23,311.71	62,402.27	-62,402.27	
2171	66000 Material & Supplies	0.00	0.00	22,719.00	-22,719.00	
	67000 Capital Outlay	0.00	2,539.45	7,879.70	-7,879.70	
2171		0.00	2,539.45	30,598.70	-30,598.70	
2223	62000 Employee Benefits	0.00	721.28	1,245.84	-1,245.84	
	63000 - 65999 Purchased Services	85,078.00	1,060.72	24,760.16	60,317.84	29.10%
	66000 Material & Supplies	37,270.00	1,876.82	10,268.01	27,001.99	27.55%
	68000 Other Objects	1,575.00	755.00	1,035.00	540.00	65.71%
2223		123,923.00	4,413.82	37,309.01	86,613.99	30.11%
2232	66000 Material & Supplies	0.00	2,299.24	2,299.24	-2,299.24	
2232		0.00	2,299.24	2,299.24	-2,299.24	
2244	61000 Employee Salaries	10,700.00	0.00	4,903.58	5,796.42	45.83%
	62000 Employee Benefits	8,440.00	0.00	3,135.22	5,304.78	37.15%
	63000 - 65999 Purchased Services	1,500.00	0.00	510.00	990.00	34.00%
2244		20,640.00	0.00	8,548.80	12,091.20	41.42%
2265	61000 Employee Salaries	75,704.50	13,414.91	16,170.49	59,534.01	21.36%
	62000 Employee Benefits	22,736.05	3,800.46	4,621.35	18,114.70	20.33%
	63000 - 65999 Purchased Services	0.00	0.00	708.75	-708.75	
2265		98,440.55	17,215.37	21,500.59	76,939.96	21.84%
2271	66000 Material & Supplies	0.00	1,114.58	1,114.58	-1,114.58	
2271		0.00	1,114.58	1,114.58	-1,114.58	
2275	61000 Employee Salaries	76,236.18	7,890.68	10,812.11	65,424.07	14.18%
	62000 Employee Benefits	40,551.28	4,043.59	8,496.65	32,054.63	20.95%
	63000 - 65999 Purchased Services	19,997.00	369.36	2,116.26	17,880.74	10.58%
	66000 Material & Supplies	23,498.00	866.63	1,815.11	21,682.89	7.72%
	67000 Capital Outlay	24,999.00	0.00	0.00	24,999.00	0.00%
	68000 Other Objects	250.00	0.00	220.00	30.00	88.00%
2275		185,531.46	13,170.26	23,460.13	162,071.33	12.64%
2276	62000 Employee Benefits	42,825.00	3,550.68	6,847.26	35,977.74	15.99%
	63000 - 65999 Purchased Services	8,745.00	554.59	775.84	7,969.16	8.87%
	66000 Material & Supplies	1,630.00	378.47	378.47	1,251.53	23.22%
2276		53,200.00	4,483.74	8,001.57	45,198.43	15.04%
2281	61000 Employee Salaries	90,707.89	8,358.75	9,314.50	81,393.39	10.27%
	62000 Employee Benefits	30,675.37	11,273.89	14,854.77	15,820.60	48.43%
	63000 - 65999 Purchased Services	101,912.00	35,215.72	52,859.39	49,052.61	51.87%
	66000 Material & Supplies	238,810.00	1,320.32	3,243.69	235,566.31	1.36%
	67000 Capital Outlay	24,800.00	0.00	0.00	24,800.00	0.00%
	68000 Other Objects	15,745.00	0.00	0.00	15,745.00	0.00%
2281		502,650.26	56,168.68	80,272.35	422,377.91	15.97%
2293	63000 - 65999 Purchased Services	125,000.00	0.00	0.00	125,000.00	0.00%

2293			125,000.00	0.00	0.00	125,000.00	0.00%
2365	61000 Employee Salaries		39,558.54	3,335.22	3,335.22	36,223.32	8.43%
	62000 Employee Benefits		10,382.84	981.31	1,500.43	8,882.41	14.45%
	63000 - 65999 Purchased Services		5,650.00	17.64	279.53	5,370.47	4.95%
	66000 Material & Supplies		12,650.00	4,574.93	4,812.53	7,837.47	38.04%
	68000 Other Objects		1,000.00	0.00	0.00	1,000.00	0.00%
2365			69,241.38	8,909.10	9,927.71	59,313.67	14.34%
4000	68000 Other Objects		2,402,968.76	0.00	983,800.64	1,419,168.12	40.94%
	69100 PRINCIPAL		2,624,474.00	0.00	0.00	2,624,474.00	0.00%
4000			5,027,442.76	0.00	983,800.64	4,043,642.12	19.57%
Summary			38,843,916.69	2,883,518.82	7,364,449.80	31,479,466.89	18.96%

Revenues by Fund

Fiscal Year: 15 Fund: Between 1000 and 2999, Between 4000 and 4999

Account Number and Title	YTD Budget	YTD Revenue	Unrealized Rev
2001 - OTHER GEN OP FUND			
11110-PROPERTY TAXES-CURRENT	8,100,000.00	1,198,466.52	6,901,533.48
11115-PROP TAX RELIEF,CURRENT	0.00	173,700.69	-173,700.69
11120-PROPERTY TAX-40% PULLBACK	6,200,000.00	0.00	6,200,000.00
11125-PROP TAX RELIEF-40% PULLB	0.00	0.00	0.00
11140-PROPERTY TAX-DELINQUENT	875,000.00	66,343.79	808,656.21
11150-EXCESS COMMISSION	25,000.00	0.00	25,000.00
11160-LAND REDEMPTION	140,000.00	31,426.08	108,573.92
11400-PENALTIES/INTEREST ON TAX	0.00	0.00	0.00
11500-INT-UNAPPORT PROP TAXES	0.00	0.00	0.00
12910-COMMON SCHOOLS FUND REV.	0.00	0.00	0.00
15100-INTEREST ON INVESTMENTS	65,000.00	8,107.29	56,892.71
19130-LEA BUILDGS & FACILITIES	30,000.00	2,835.00	27,165.00
19140-EQUIPMENT & VEHICLES	0.00	0.00	0.00
19200-PRIVATE CONTRIBUTIONS	0.00	1,005.00	-1,005.00
19300-SALES OF SUPPLIES & MATER	0.00	0.00	0.00
19516-STAFF DEVELOPMENT	0.00	0.00	0.00
19800-REFUNDS OF PRIOR YR EXPEN	0.00	4,463.31	-4,463.31
19900-MISC REV FR LOCAL SOURCES	65,000.00	34,402.23	30,597.77
19901-E-RATE DISCOUNT	0.00	0.00	0.00
31101-FOUNDATION FUNDING	22,178,886.00	4,032,524.00	18,146,362.00
31103-98% TAX COLLECT GUARANTEE	0.00	0.00	0.00
31900-OTHER	0.00	0.00	0.00

BENTON SCHOOL DISTRICT
Salary, Operating and Debt Service Funds
Ending Fund Balance Per Month
4-Year Comparison

MONTH	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>
JULY	\$4,297,525	\$ 2,359,472	\$ 1,908,216	\$ 5,142,675
AUGUST	\$3,554,206	\$ 1,919,462	\$ 1,747,328	\$ 2,043,709
SEPTEMBER	\$3,347,444	\$ 1,658,250	\$ 1,872,241	\$ 1,941,545
OCTOBER	\$3,798,261	\$ 2,068,346	\$ 1,682,148	
NOVEMBER	\$7,342,806	\$ 3,819,923	\$ 5,410,906	
DECEMBER	\$7,639,490	\$ 4,460,798	\$ 4,826,962	
JANUARY	\$4,941,193	\$ 2,756,038	\$ 3,896,784	
FEBRUARY	\$4,542,837	\$ 2,469,160	\$ 3,591,090	
MARCH	\$4,099,399	\$ 2,239,737	\$ 3,265,365	
APRIL	\$4,545,587	\$ 2,731,369	\$ 4,099,058	
MAY	\$8,029,277	\$ 5,210,510	\$ 6,633,694	
JUNE	\$2,878,126	\$ 3,249,248	\$ 5,994,988	

BENTON SCHOOL DISTRICT
Athletic Funds (7100 & 7101) Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	<u>9/30/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>197,257</u>
+ Revenue Received Through 09/30/2014	\$ 56,932
- Expenditures Through 09/30/2014	\$ (36,852)
Ending Fund Balance, September 30, 2014	\$ <u>217,337</u>
Encumbrances at 09/30/2014	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

Revenue Account Coding Key:

15100 Revenue from earnings on investments

17100-17210 Revenue from student activities(admissions,school sponsored sales)

19900-19920 Revenue from local sources

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Fiscal Budget / Expenditures

Fiscal Year: 15 Fund: Between 7100 and 7101

Fund	Object Groupings	Fiscal Year Budget Amount	Current Month Expenses	Spent Year-to-Date	Budget Balance Available	% Used
7100	61000 Employee Salaries	0.00	654.49	654.49	-654.49	
	62000 Employee Benefits	0.00	119.05	119.05	-119.05	
	63000 - 65999 Purchased Services	0.00	7,133.42	7,820.44	-7,820.44	
	66000 Material & Supplies	0.00	2,129.40	18,437.81	-18,437.81	
	68000 Other Objects	0.00	1,250.00	3,570.00	-3,570.00	
7100		0.00	11,286.36	30,601.79	-30,601.79	
7101	63000 - 65999 Purchased Services	0.00	0.00	2,778.25	-2,778.25	
	66000 Material & Supplies	0.00	166.30	2,797.33	-2,797.33	
	68000 Other Objects	0.00	0.00	675.00	-675.00	
7101		0.00	166.30	6,250.58	-6,250.58	
Summary		0.00	11,452.66	36,852.37	-36,852.37	

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Revenues by Fund

Fiscal Year: 15

Fund: Between 7100 and 7101

Account Number and Title	YTD Budget	YTD Revenue	Unrealized Rev
7100 - ATHLETIC GATE			
15000-EARNINGS ON INVESTMENTS	0.00	0.00	0.00
15100-INTEREST ON INVESTMENTS	0.00	0.00	0.00
16930-CASH OVER (SHORT)	0.00	0.00	0.00
17100-ADMISSIONS	0.00	0.00	0.00
17110-ATHLETICS ADMISSIONS	0.00	7,042.00	-7,042.00
17111-FOOTBALL GATE	0.00	26,044.80	-26,044.80
17112-FOOTBALL RESERVED SEAT	0.00	12,185.00	-12,185.00
17113-BASKETBALL GATE	0.00	0.00	0.00
17114-BASEBALL GATE	0.00	0.00	0.00
17115-BASKETBALL SEASON PASS	0.00	0.00	0.00
17116-SOFTBALL GATE	0.00	0.00	0.00
17117-SOCCER GATE	0.00	0.00	0.00
17118-VOLLEYBALL GATE	0.00	5,272.20	-5,272.20
17210-SCH SPONS SALES	0.00	0.00	0.00
17400-PUPIL FEES-LOCKERS/FINES	0.00	0.00	0.00
17510-ATHLETIC GUARANTEES	0.00	0.00	0.00
17900-OTHER STDNT ACTIVITY REV	0.00	0.00	0.00
19100-RENTALS	0.00	0.00	0.00
19200-PRIVATE CONTRIBUTIONS	0.00	0.00	0.00
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
19900-MISC REV FR LOCAL SOURCES	0.00	0.00	0.00
19910-INS PROCEEDS	0.00	0.00	0.00
19920-ATHLETIC SIGN ADVERTISING	0.00	0.00	0.00
7100 - ATHLETIC GATE	0.00	50,544.00	-50,544.00
7100115000000000 - ATH DIR			
19200-PRIVATE CONTRIBUTIONS	0.00	0.00	0.00
7100115000000000 - ATH DIR	0.00	0.00	0.00
7100115001211562 - TRACK-F			
19200-PRIVATE CONTRIBUTIONS	0.00	0.00	0.00
7100115001211562 - TRACK-F	0.00	0.00	0.00
7101 - ATHLETICS-OTHER			
15100-INTEREST ON INVESTMENTS	0.00	0.00	0.00
17210-SCH SPONS SALES	0.00	945.99	-945.99
17400-PUPIL FEES-LOCKERS/FINES	0.00	0.00	0.00
17900-OTHER STDNT ACTIVITY REV	0.00	0.00	0.00
19200-PRIVATE CONTRIBUTIONS	0.00	100.00	-100.00
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
19900-MISC REV FR LOCAL SOURCES	0.00	5,500.00	-5,500.00
19920-ATHLETIC SIGN ADVERTISING	0.00	0.00	0.00
19921-ADVERTISING	0.00	0.00	0.00
53100-SALE OF EQUIPMENT	0.00	0.00	0.00
53400-COMPEN-LOSS FIXED ASSETS	0.00	0.00	0.00
7101 - ATHLETICS-OTHER	0.00	6,545.99	-6,545.99
Report Total	0.00	57,089.99	-57,089.99

BENTON SCHOOL DISTRICT
Food Service Fund (8000) Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	9/30/2014
Beginning Fund Balance, July 1, 2014	\$ 79,264
+ Revenue Received Through 09/30/2014	\$ 180,546
- Expenditures Through 09/30/2014	\$ (192,095)
Ending Fund Balance, September 30, 2014	\$ 67,715
Encumbrances at 09/30/2014	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

Revenue Account Coding Key:

15100 Revenue from Local Sources (Interest on Investments)

16111-16937 Revenue from Local Sources (Meal Sales)

32520 Revenue from State Sources (State Matching)

45510-45520 Restricted Aid from Fed Government Through State (Free/Reduced Lunches and Paid Breakfast)

52200 Nonrevenue financing sources (interfund transfers)

Fiscal Budget / Expenditures

Fiscal Year: 15 Fund: Between 8000 and 8999

Fund	Object Groupings	Fiscal Year Budget Amount	Current Month Expenses	Spent Year-to-Date	Budget Balance Available	% Used
8000	61000 Employee Salaries	687,615.69	57,434.04	79,225.71	608,389.98	11.52%
	62000 Employee Benefits	188,046.70	17,449.16	30,205.37	157,841.33	16.06%
	63000 - 65999 Purchased Services	54,100.00	8,632.87	10,113.42	43,986.58	18.69%
	66000 Material & Supplies	784,550.00	67,203.11	67,457.59	717,092.41	8.60%
	67000 Capital Outlay	55,500.00	5,092.87	5,092.87	50,407.13	9.18%
	68000 Other Objects	600.00	0.00	0.00	600.00	0.00%
8000		1,770,412.39	155,812.05	192,094.96	1,578,317.43	10.85%
Summary		1,770,412.39	155,812.05	192,094.96	1,578,317.43	10.85%

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Revenues by Fund

Fiscal Year: 15 Fund: Between 8000 and 8999

Account Number and Title	YTD Budget	YTD Revenue	Unrealized Rev
8000 - FOOD SERVICE FUND			
15100-INTEREST ON INVESTMENTS	0.00	0.12	-0.12
15900-OTHER EARNINGS INVESTMENT	0.00	0.00	0.00
16100-DAILY SALES	0.00	0.00	0.00
16110-SCHOOL LUNCH PROGRAM	310,000.00	33,121.47	276,878.53
16111-LUNCH-CAL	0.00	0.00	0.00
16112-LUNCH-GRA	0.00	0.00	0.00
16113-LUNCH-PER	0.00	0.00	0.00
16114-LUNCH-RIN	0.00	0.00	0.00
16115-LUNCH-BJH	0.00	0.00	0.00
16116-LUNCH-BMS	0.00	0.00	0.00
16117-LUNCH-BHS	0.00	0.00	0.00
16120-SCHOOL BREAKFAST PROGRAM	45,000.00	2,592.30	42,407.70
16121-BRKFST-CAL	0.00	0.00	0.00
16122-BRKFST-GRA	0.00	0.00	0.00
16123-BRKFST-PER	0.00	0.00	0.00
16124-BRKFST-RIN	0.00	0.00	0.00
16125-BRKFST-BJH	0.00	0.00	0.00
16126-BRKFST-BMS	0.00	0.00	0.00
16127-BRKFST-BHS	0.00	0.00	0.00
16190-OTHER DAILY SALES	150,000.00	13,012.48	136,987.52
16199-EZ SCHOOL PAY-FOOD SVC	0.00	0.00	0.00
16211-ALA CAR-CAL	0.00	0.00	0.00
16212-ALA CAR-GRA	0.00	0.00	0.00
16213-ALA CAR-PER	0.00	0.00	0.00
16214-ALA CAR-RIN	0.00	0.00	0.00
16215-ALA CAR-DIST WIDE	90,000.00	5,289.40	84,710.60
16216-ALA CAR-BMS	0.00	0.00	0.00
16217-ALA CAR-BHS	0.00	0.00	0.00
16220-ADULT	20,000.00	768.00	19,232.00
16221-ADULT-CAL	0.00	0.00	0.00
16222-ADULT-GRA	0.00	0.00	0.00
16223-ADULT-PER	0.00	0.00	0.00
16224-ADULT-RIN	0.00	0.00	0.00
16225-ADULT-BJH	0.00	0.00	0.00
16226-ADULT-BMS	0.00	0.00	0.00
16227-ADULT-BHS	0.00	0.00	0.00
16300-SPECIAL FUNCTIONS	0.00	0.00	0.00
16400-PERF BASED REIM	0.00	0.00	0.00
16900-OTHER FOOD SVS REVENUE	5,000.00	26.12	4,973.88
16910-CONTRACT MEALS	0.00	0.00	0.00
16920-OTHER INCOME	0.00	0.00	0.00
19300-SALES OF SUPPLIES & MATER	0.00	0.00	0.00
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
19900-MISC REV FR LOCAL SOURCES	0.00	152.50	-152.50
32520-MATCHING (STATE)	13,000.00	0.00	13,000.00
43974-COMMODITIES (FF&V)	0.00	0.00	0.00

45510-FREE & REDUCED SECTION 11	645,000.00	97,208.18	547,791.82
45512-LUNCH PAID - SECTION 4	70,000.00	3,150.36	66,849.64
45520-BREAKFAST	170,000.00	25,224.70	144,775.30
45530-BREAKFAST	0.00	0.00	0.00
45561-REG COMMODITIES (DHS)	135,000.00	0.00	135,000.00
45562-COMMODITIES (FF&V)	0.00	0.00	0.00
45590-OTHER FOOD SERVICE REVENUE	0.00	0.00	0.00
45592-USDA COMMODITIES RECEIVED	0.00	0.00	0.00
8000 - FOOD SERVICE FUND	1,653,000.00	180,545.63	1,472,454.37
8494 - FOOD SVC COMMODITIES			
43974-COMMODITIES (FF&V)	0.00	0.00	0.00
8494 - FOOD SVC COMMODITIES	0.00	0.00	0.00
Report Total	1,653,000.00	180,545.63	1,472,454.37

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BENTON SCHOOL DISTRICT
Federal Funds Monthly Financial Report
Three Months Ending September 30, 2014

Prior Year Carryover	\$ 84,902
Year To Date Revenue	\$ (220,845)
Year To Date Expenditures	\$ (310,215)
Ending Fund Balance, September 30, 2014	\$ (446,158)
Encumbrances	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

Revenue Account Coding Key:
43160 Restricted Aid from Federal Government
45110-45971 Restricted Aid from Federal Government Through State
52600 Nonrevenue interfund transfers from Federal Grants Fund

FED

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
DETAILED STATEMENT OF CHANGES IN FUND BALANCES
Three Months Ending September 30, 2014**

FUND	FUND TITLE	BEGINNING BALANCE	REVENUE	EXPENDITURES	ENDING BALANCE
6430	ROTC	\$ 1,787	\$ 11,726	\$ 13,840	\$ (327)
6501	TITLE I	\$ -	\$ (109,646)	\$ 65,370	\$ (175,016)
6702	TITLE VI-B	\$ -	\$ (108,807)	\$ 189,745	\$ (298,552)
6750	MEDICAID REIMB	\$ 10,370	\$ 7,458	\$ 1,873	\$ 15,955
6752	MCAID ADMIN CLAIM(ARMAC)	\$ 72,745	\$ -	\$ 35,384	\$ 37,361
6756	TITLE II-A	\$ -	\$ (19,575)	\$ 1,272	\$ (20,848)
6761	TITLE III-ENG LAND ACQ		\$ (2,000)	\$ 2,731	\$ (4,731)
	TOTAL FEDERAL FUNDS	\$ 84,902	\$ (220,845)	\$ 310,215	\$ (446,158)

Fiscal Budget / Expenditures

Fiscal Year: 15 Fund: Between 6000 and 6999

Fund	Object Groupings	Fiscal Year Budget Amount	Current Month Expenses	Spent Year-to-Date	Budget Balance Available	% Used
6430	61000 Employee Salaries	45,328.21	3,777.36	11,332.08	33,996.13	25.00%
	62000 Employee Benefits	10,123.61	841.15	2,507.95	7,615.66	24.77%
6430		55,451.82	4,618.51	13,840.03	41,611.79	24.96%
6501	61000 Employee Salaries	312,331.46	24,438.08	40,649.44	271,682.02	13.01%
	62000 Employee Benefits	86,675.45	6,593.99	11,311.37	75,364.08	13.05%
	63000 - 65999 Purchased Services	44,380.00	0.00	873.06	43,506.94	1.97%
	66000 Material & Supplies	106,950.00	8,089.26	12,535.94	94,414.06	11.72%
	67000 Capital Outlay	9,500.00	0.00	0.00	9,500.00	0.00%
6501		559,836.91	39,121.33	65,369.81	494,467.10	11.68%
6702	61000 Employee Salaries	514,000.00	41,723.58	78,167.67	435,832.33	15.21%
	62000 Employee Benefits	134,800.00	11,101.58	20,854.80	113,945.20	15.47%
	63000 - 65999 Purchased Services	158,620.00	49,300.02	70,995.91	87,624.09	44.76%
	66000 Material & Supplies	130,880.00	17,425.98	19,601.60	111,278.40	14.98%
	67000 Capital Outlay	1,500.00	0.00	0.00	1,500.00	0.00%
	68000 Other Objects	3,200.00	0.00	125.00	3,075.00	3.91%
6702		943,000.00	119,551.16	189,744.98	753,255.02	20.12%
6750	61000 Employee Salaries	9,950.00	-6,385.46	1,505.01	8,444.99	15.13%
	62000 Employee Benefits	2,625.00	-1,286.17	367.91	2,257.09	14.02%
6750		12,575.00	-7,671.63	1,872.92	10,702.08	14.89%
6752	61000 Employee Salaries	54,500.00	4,220.43	7,185.14	47,314.86	13.18%
	62000 Employee Benefits	15,500.00	1,288.66	2,435.75	13,064.25	15.71%
	63000 - 65999 Purchased Services	950.00	3,397.37	3,991.49	-3,041.49	420.16%
	66000 Material & Supplies	25,076.52	20,797.85	21,771.43	3,305.09	86.82%
	68000 Other Objects	500.00	0.00	0.00	500.00	0.00%
6752		96,526.52	29,704.31	35,383.81	61,142.71	36.66%
6756	61000 Employee Salaries	13,144.80	0.00	0.00	13,144.80	0.00%
	62000 Employee Benefits	2,873.18	0.00	0.00	2,873.18	0.00%
	63000 - 65999 Purchased Services	2,650.00	0.00	0.00	2,650.00	0.00%
	66000 Material & Supplies	18,000.00	0.00	1,272.22	16,727.78	7.07%
6756		36,667.98	0.00	1,272.22	35,395.76	3.47%
6761	63000 - 65999 Purchased Services	15,000.00	1,818.75	2,731.35	12,268.65	18.21%
	66000 Material & Supplies	2,500.00	0.00	0.00	2,500.00	0.00%
6761		17,500.00	1,818.75	2,731.35	14,768.65	15.61%
Summary		1,721,558.23	187,142.43	310,215.12	1,411,343.11	18.02%

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Revenues by Fund

Fiscal Year: 15 Fund: Between 6000 and 6999

Account Number and Title	YTD Budget	YTD Revenue	Unrealized Rev
6430 - ROTC			
43160-ROTC	55,451.82	11,726.01	43,725.81
6430 - ROTC	55,451.82	11,726.01	43,725.81
6501 - TITLE I			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
45110-ESEA TITLE I REGULAR	578,163.45	-109,646.39	687,809.84
51900-OTHER NON-REV	0.00	0.00	0.00
6501 - TITLE I	578,163.45	-109,646.39	687,809.84
6702 - TITLE VI-B			
45613-VIB PASSTHRU	943,027.32	-108,807.02	1,051,834.34
53400-COMPEN-LOSS FIXED ASSETS	0.00	0.00	0.00
6702 - TITLE VI-B	943,027.32	-108,807.02	1,051,834.34
6750 - MEDCAID REIMB.			
45650-MEDICAID	25,000.00	0.00	25,000.00
45910-MEDICARE CATASTROPHIC COV	0.00	7,458.04	-7,458.04
45911-MR NURSES REV	0.00	0.00	0.00
45912-MR ARKIDS	0.00	0.00	0.00
6750 - MEDCAID REIMB.	25,000.00	7,458.04	17,541.96
6752 - ARMAC			
45911-MR NURSES REV	0.00	0.00	0.00
45913-MEDICAID ADM CLAIM(ARMAC)	100,000.00	0.00	100,000.00
45917-MEDICAID VISION & HEARING	0.00	0.00	0.00
6752 - ARMAC	100,000.00	0.00	100,000.00
6756 - TITLE II-A			
45925-TITLE II-A	166,774.87	-19,575.31	186,350.18
6756 - TITLE II-A	166,774.87	-19,575.31	186,350.18
6761 - TITLE III-ENG LANG ACQ			
45935-ENG LAND ACQ-TITLE III	19,453.00	-2,000.00	21,453.00
6761 - TITLE III-ENG LANG ACQ	19,453.00	-2,000.00	21,453.00
Report Total	1,887,870.46	-220,844.67	2,108,715.13

BENTON SCHOOL DISTRICT
Unrestricted Building Fund (3000) Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	<u>9/30/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>5,251,280</u>
+ Revenue Received Through 09/30/2014	\$ -
- Expenditures Through 09/30/2014	\$ -
Ending Fund Balance, September 30, 2014	\$ <u>5,251,280</u>
Encumbrances at 09/30/2014	\$ -
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

**BENTON SCHOOL DISTRICT
BUILDING FUNDS
2014-2015 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
Three Months Ending September 30, 2014**

<u>FUND</u>	<u>FUND TITLE</u>	<u>BEGINNING BALANCE</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>ENDING BALANCE</u>
3000	BUILDING FUND	5,251,280	-	-	5,251,280
3002	QSCB BLDG FUND-11/23/2010	1,322,756	-	-	1,322,756
3003	BLDG FUND - 6/01/2012	245,053	79	212,539	32,592
3005	UNREST BLDG-DEFERRED	942,533	-	621,729	320,804
3010	BLDG PROJECT-BOND REFUND	182,571	-	98,512	84,059
3300	BOND REFUND SAVINGS	447,725	-	179,615	268,110
3404	ACAD FAC-PARTNERSHIP	48,586	-	-	48,586
TOTAL REPORT		\$ 8,440,504	\$ 79	\$ 1,112,395	\$ 7,328,188

BLDG

**BENTON SCHOOL DISTRICT
 UNRESTRICTED BUILDING FUND (3000)
 2014-2015 BUDGET OF REVENUE AND EXPENDITURES
 Three Months Ending September 30, 2014**

EXPENDITURES

	<u>Budget Description</u>	<u>Budget</u>	<u>YTD Expenditure</u>	<u>Available Balance</u>
	Beginning Balance	\$ 5,251,280	\$ -	\$5,251,280
	Totals	\$5,251,280.20	\$0.00	\$5,251,280.20

REVENUES

	<u>Budget Description</u>	<u>Budget</u>	<u>YTD Revenue</u>	<u>Available Balance</u>
	Trf from Operating	\$ -	\$0.00	\$0.00
		\$ -	\$0.00	\$0.00
	Totals	\$0.00	\$0.00	\$0.00

Balance \$0 \$0.00

BLDG

BENTON SCHOOL DISTRICT
Restricted Building Fund (3003) Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	<u>9/30/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>245,053</u>
+ Revenue Received Through 09/30/2014	\$ <u>79</u>
- Expenditures Through 09/30/2014	\$ <u>(212,539)</u>
Ending Fund Balance, September 30, 2014	\$ <u>32,592</u>
Encumbrances at 09/30/2014	\$ -
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

BENTON SCHOOL DISTRICT
Unrestricted Building Fund-Def (3005) Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	<u>9/30/2014</u>
Beginning Fund Balance, July 1, 2014	\$ 942,533
+ Revenue Received Through 09/30/2014	\$ -
- Expenditures Through 09/30/2014	\$ (621,729)
Ending Fund Balance, September 30, 2014	\$ 320,804
Encumbrances at 09/30/2014	\$ -
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

BENTON SCHOOL DISTRICT
Restricted Building Fund (3010) Monthly Financial Report
Three Months Ending September 30, 2014
Bond Refunding Savings

	As of
	<u>9/30/2014</u>
Beginning Fund Balance, July 1, 2014	\$ 182,571
+ Revenue Received Through 09/30/2014	\$ -
- Expenditures Through 09/30/2014	\$ (98,512)
Ending Fund Balance, September 30, 2014	\$ 84,059
Encumbrances at 09/30/2014	\$ -
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

BENTON SCHOOL DISTRICT
Restricted Building Fund (3300) Monthly Financial Report
Three Months Ending September 30, 2014
Bond Refunding Savings - Academic Facilities Only

	As of
	<u>9/30/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>447,725</u>
+ Revenue Received Through 09/30/2014	\$ <u>-</u>
- Expenditures Through 09/30/2014	\$ <u>(179,615)</u>
Ending Fund Balance, September 30, 2014	\$ <u>268,110</u>
Encumbrances at 09/30/2014	\$ <u>-</u>
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

BENTON SCHOOL DISTRICT
Facilities Partnership Fund (3404) Monthly Financial Report
Three Months Ending September 30, 2014

	As of
	9/30/2014
Beginning Fund Balance, July 1, 2014	\$ 48,586
+ Revenue Received Through 09/30/2014	\$ -
- Expenditures Through 09/30/2014	\$ -
Ending Fund Balance, September 30, 2014	\$ 48,586
Encumbrances at 09/30/2014	\$ -
Percentage of Fiscal Year Elapsed	25.00%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

Project	Budget	Amount Received to Date	Balance
Benton High School	\$ 9,293,694	\$ 9,293,694	\$ (0)
Caldwell Addition	\$ 121,225	\$ 121,225	\$ (0)
Grant Addition	\$ 619,099	\$ 619,099	\$ -
Perrin Addition	\$ 581,004	\$ 581,004	\$ -
Ringgold Addition	\$ 730,703	\$ 730,703	\$ -
Benton Middle School	\$ 567,245	\$ 567,245	\$ -
Benton Junior High Renovation	\$ 375,545	\$ 375,545	\$ -
Benton Junior High Addition	\$ 229,901	\$ 229,901	\$ -
	\$ 663,107	\$ 663,107	\$ -
		\$ 48,586	
Total	\$ 13,181,523	\$ 13,230,109	\$ (48,586)

**BENTON SCHOOL DISTRICT
 FACILITIES PARTNERSHIP FUND (3404)
 2014-2015 BUDGET OF REVENUE AND EXPENDITURES**

EXPENDITURES

	<u>Budget Description</u>	<u>Budget</u>	<u>YTD Expenditure</u>	<u>Available Balance</u>
	Beginning Balance	\$ 48,586	\$ -	
		\$ -	\$0.00	\$0.00
		\$ -	\$0.00	\$0.00
		\$ -	\$0.00	\$0.00
	Totals	\$48,586.00	\$0.00	\$0.00

REVENUES

	<u>Budget Description</u>	<u>Budget</u>	<u>YTD Revenue</u>	<u>Available Balance</u>
		\$ -	\$0.00	\$0.00
		\$ -	\$0.00	\$0.00
	Totals	\$0.00	\$0.00	\$0.00

Balance \$0 \$48,586

FACILITIES BLDG