

BENTON SCHOOL DISTRICT
Salary, Operating and Debt Service Funds Monthly Financial Report
Four Months Ending October 31, 2014

	As of
	10/31/2014
Beginning Fund Balance, July 1, 2014	\$ 3,250,000
+ Revenue Received Through 10/31/2014	\$ 10,329,756
- Expenditures Through 10/31/2014	\$ (11,024,587)
Ending Fund Balance, October 31, 2014	\$ 2,555,169
Encumbrances at 10/31/2014	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	33.30%
(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	17,428,297.52	1,460,123.90	4,553,288.40	12,875,009.12	26.13%
1000		17,428,297.52	1,460,123.90	4,553,288.40	12,875,009.12	26.13%
1223	61000 Employee Salaries	2,400.00	0.00	5,700.00	-3,300.00	237.50%
1223		2,400.00	0.00	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	6,362.08	25,810.82	50,534.18	33.81%
1275		76,345.00	6,362.08	25,810.82	50,534.18	33.81%
1276	61000 Employee Salaries	157,230.00	13,328.97	39,533.99	117,696.01	25.14%
1276		157,230.00	13,328.97	39,533.99	117,696.01	25.14%
1281	61000 Employee Salaries	220,820.40	16,533.60	57,308.34	163,512.06	25.95%
1281		220,820.40	16,533.60	57,308.34	163,512.06	25.95%
2000	61000 Employee Salaries	3,748,751.88	459,410.87	1,195,840.36	2,552,911.52	31.90%
	62000 Employee Benefits	5,470,053.57	494,942.23	1,512,041.78	3,958,011.79	27.64%
	63000 - 65999 Purchased Services	2,215,609.00	274,325.44	792,932.40	1,422,676.60	35.79%
	66000 Material & Supplies	2,514,953.15	345,393.00	756,604.31	1,758,348.84	30.08%
	67000 Capital Outlay	543,967.00	15,836.31	80,066.42	463,900.58	14.72%
	68000 Other Objects	265,274.30	2,355.00	30,987.77	234,286.53	11.68%
2000		14,758,608.90	1,592,262.85	4,368,473.04	10,390,135.86	29.60%
2001	61000 Employee Salaries	0.00	156.38	156.38	-156.38	
	62000 Employee Benefits	0.00	34.15	34.15	-34.15	
	63000 - 65999 Purchased Services	1,750.00	888.24	888.24	861.76	50.76%
	66000 Material & Supplies	8,000.00	29.39	29.39	7,970.61	0.37%
	68000 Other Objects	12,000.00	0.00	3,000.00	9,000.00	25.00%
2001		21,750.00	1,108.16	4,108.16	17,641.84	18.89%
2099	63000 - 65999 Purchased Services	16,550.00	650.52	1,812.21	14,737.79	10.95%
	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	650.52	1,812.21	15,062.79	10.74%
2107	63000 - 65999 Purchased Services	0.00	0.00	98.00	-98.00	
	66000 Material & Supplies	0.00	-5,289.82	-494.86	494.86	
2107		0.00	-5,289.82	-396.86	396.86	
2108	63000 - 65999 Purchased Services	0.00	0.00	38.78	-38.78	
2108		0.00	0.00	38.78	-38.78	
2109	63000 - 65999 Purchased Services	0.00	0.00	98.00	-98.00	
	66000 Material & Supplies	0.00	-1,562.11	-114.43	114.43	
2109		0.00	-1,562.11	-16.43	16.43	
2111	66000 Material & Supplies	0.00	-1,773.58	-482.30	482.30	
2111		0.00	-1,773.58	-482.30	482.30	
2112	66000 Material & Supplies	0.00	-12,108.24	-1,496.22	1,496.22	
2112		0.00	-12,108.24	-1,496.22	1,496.22	
2223	62000 Employee Benefits	0.00	0.00	1,245.84	-1,245.84	
	63000 - 65999 Purchased Services	85,078.00	32,599.92	57,360.08	27,717.92	67.42%
	66000 Material & Supplies	37,270.00	3,857.51	14,125.52	23,144.48	37.90%
	68000 Other Objects	1,575.00	224.99	1,259.99	315.01	80.00%
2223		123,923.00	36,682.42	73,991.43	49,931.57	59.71%
2232	66000 Material & Supplies	0.00	32.65	2,331.89	-2,331.89	
2232		0.00	32.65	2,331.89	-2,331.89	
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	6,308.71	22,479.20	53,225.30	29.69%
	62000 Employee Benefits	22,736.05	1,824.64	6,445.99	16,290.06	28.35%
	63000 - 65999 Purchased Services	0.00	0.00	708.75	-708.75	
2265		98,440.55	8,133.35	29,633.94	68,806.61	30.10%
2271	66000 Material & Supplies	0.00	0.00	1,114.58	-1,114.58	
2271		0.00	0.00	1,114.58	-1,114.58	
2275	61000 Employee Salaries	76,236.18	13,730.18	24,542.29	51,693.89	32.19%
	62000 Employee Benefits	40,551.28	5,253.12	13,749.77	26,801.51	33.91%
	63000 - 65999 Purchased Services	19,997.00	5,922.85	8,039.11	11,957.89	40.20%
	66000 Material & Supplies	23,498.00	1,010.26	2,825.37	20,672.63	12.02%
	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	25,916.41	49,376.54	136,154.92	26.61%
2276	62000 Employee Benefits	42,825.00	3,600.17	10,447.43	32,377.57	24.40%
	63000 - 65999 Purchased Services	8,745.00	911.57	1,687.41	7,057.59	19.30%
	66000 Material & Supplies	1,630.00	469.17	847.64	782.36	52.00%
2276		53,200.00	4,980.91	12,982.48	40,217.52	24.40%
2281	61000 Employee Salaries	90,707.89	13,454.48	22,768.98	67,938.91	25.10%
	62000 Employee Benefits	30,675.37	8,036.15	22,890.92	7,784.45	74.62%
	63000 - 65999 Purchased Services	101,912.00	17,585.43	70,444.82	31,467.18	69.12%
	66000 Material & Supplies	238,810.00	1,112.61	4,356.30	234,453.70	1.82%
	67000 Capital Outlay	24,800.00	0.00	0.00	24,800.00	0.00%
	68000 Other Objects	15,745.00	14,976.00	14,976.00	769.00	95.12%
2281		502,650.26	55,164.67	135,437.02	367,213.24	26.94%
2293	63000 - 65999 Purchased Services	125,125.00	0.00	0.00	125,125.00	0.00%
2293		125,125.00	0.00	0.00	125,125.00	0.00%
2365	61000 Employee Salaries	39,558.54	5,397.26	8,732.48	30,826.06	22.07%
	62000 Employee Benefits	10,382.84	1,420.15	2,920.58	7,462.26	28.13%
	63000 - 65999 Purchased Services	6,114.00	191.30	470.83	5,643.17	7.70%
	66000 Material & Supplies	12,650.00	1,951.24	6,763.77	5,886.23	53.47%
	68000 Other Objects	536.00	0.00	0.00	536.00	0.00%
2365		69,241.38	8,959.95	18,887.66	50,353.72	27.28%
4000	68000 Other Objects	2,402,968.76	218,133.75	1,201,934.39	1,201,034.37	50.02%
	69100 PRINCIPAL	2,624,474.00	0.00	0.00	2,624,474.00	0.00%
4000		5,027,442.76	218,133.75	1,201,934.39	3,825,508.37	23.91%

Summary	38,913,521.23	3,427,640.44	10,597,183.31	28,316,337.92	27.23%
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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
1000 - TEACHER SALARY FUND			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
1000 - TEACHER SALARY FUND	0.00	0.00	0.00
2000 - OPERATING FUND			
11110-PROPERTY TAXES-CURRENT	0.00	0.00	0.00
11115-PROP TAX RELIEF,CURRENT	0.00	0.00	0.00
11120-PROPERTY TAX-40% PULLBACK	0.00	0.00	0.00
11125-PROP TAX RELIEF-40% PULLB	0.00	0.00	0.00
11140-PROPERTY TAX-DELINQUENT	0.00	0.00	0.00
11150-EXCESS COMMISSION	0.00	0.00	0.00
11160-LAND REDEMPTION	0.00	0.00	0.00
11200-SALES AND USE TAX	0.00	0.00	0.00
11400-PENALTIES/INTEREST ON TAX	0.00	0.00	0.00
12910-COMMON SCHOOLS FUND REV.	0.00	0.00	0.00
15100-INTEREST ON INVESTMENTS	0.00	0.00	0.00
19130-LEA BUILDGS & FACILITIES	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
31101-FOUNDATION FUNDING	0.00	0.00	0.00
31102-ENHANCED FOUNDATION FUNDI	0.00	0.00	0.00
31103-98% TAX COLLECT GUARANTEE	0.00	0.00	0.00
31450-STUDENT GROWTH	0.00	0.00	0.00
32310-HAND CHILD-SUPV/EXTEND YR	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	\$ 2,555,169
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
Four Months Ending October 31, 2014

	As of
	<u>10/31/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>197,257</u>
+ Revenue Received Through 10/31/2014	\$ 138,622
- Expenditures Through 10/31/2014	\$ (53,072)
Ending Fund Balance, October 31, 2014	\$ <u>282,807</u>
Encumbrances at 10/31/2014	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	33.30%
(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	5,000.00	5,687.69	6,342.18	-1,342.18	126.84%
	62000 Employee Benefits	0.00	678.80	797.85	-797.85	
	63000 - 65999 Purchased Services	56,200.00	7,059.85	14,880.29	41,319.71	26.48%
	66000 Material & Supplies	122,200.00	599.97	19,037.78	103,162.22	15.58%
	68000 Other Objects	12,700.00	245.00	3,815.00	8,885.00	30.04%
7100		196,100.00	14,271.31	44,873.10	151,226.90	22.88%
7101	63000 - 65999 Purchased Services	0.00	740.31	3,518.56	-3,518.56	
	66000 Material & Supplies	0.00	1,207.70	4,005.03	-4,005.03	
	68000 Other Objects	0.00	0.00	675.00	-675.00	
7101		0.00	1,948.01	8,198.59	-8,198.59	
Summary		196,100.00	16,219.32	53,071.69	143,028.31	27.06%

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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	11,222.36	-11,222.36
17111-FOOTBALL GATE	0.00	55,560.80	-55,560.80
17112-FOOTBALL RESERVED SEAT	0.00	12,265.00	-12,265.00
17113-BASKETBALL GATE	0.00	0.00	0.00
17114-BASEBALL GATE	0.00	0.00	0.00
17115-BASKETBALL SEASON PASS	0.00	940.00	-940.00
17116-SOFTBALL GATE	0.00	0.00	0.00
17117-SOCCER GATE	0.00	0.00	0.00
17118-VOLLEYBALL GATE	0.00	7,891.20	-7,891.20
17210-SCH SPONS SALES	0.00	33,103.57	-33,103.57
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	120,982.93	-120,982.93
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	996.58	-996.58
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	21,493.11	-21,493.11
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
19900-MISC REV FR LOCAL SOURCES	0.00	22,500.00	-22,500.00
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	44,989.69	-44,989.69
Report Total	0.00	165,972.62	-165,972.62

BENTON SCHOOL DISTRICT
Food Service Fund (8000) Monthly Financial Report
Four Months Ending October 31, 2014

	As of
	10/31/2014
Beginning Fund Balance, July 1, 2014	\$ 79,264
+ Revenue Received Through 10/31/2014	\$ 360,524
- Expenditures Through 10/31/2014	\$ (425,107)
Ending Fund Balance, October 31, 2014	\$ 14,681
Encumbrances at 10/31/2014	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	33.30%
(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	104,952.93	184,178.64	503,437.05	26.79%
	62000 Employee Benefits	188,046.70	28,216.45	58,421.82	129,624.88	31.07%
	63000 - 65999 Purchased Services	54,100.00	3,651.59	13,765.01	40,334.99	25.44%
	66000 Material & Supplies	784,550.00	91,298.94	158,756.53	625,793.47	20.24%
	67000 Capital Outlay	55,500.00	4,683.51	9,776.38	45,723.62	17.62%
	68000 Other Objects	600.00	208.50	208.50	391.50	34.75%
8000		1,770,412.39	233,011.92	425,106.88	1,345,305.51	24.01%
Summary		1,770,412.39	233,011.92	425,106.88	1,345,305.51	24.01%

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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	88,492.33	221,507.67
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	12,776.70	32,223.30
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	43,844.87	106,155.13
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	29,935.35	60,064.65
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	6,347.00	13,653.00
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	127.50	-127.50
16400-PERF BASED REIM	0.00	0.00	0.00
16900-OTHER FOOD SVS REVENUE	5,000.00	587.12	4,412.88
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	139,949.90	505,050.10
45512-LUNCH PAID - SECTION 4	70,000.00	4,575.30	65,424.70
45520-BREAKFAST	170,000.00	33,703.04	136,296.96
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	360,491.73	1,292,508.27
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	360,491.73	1,292,508.27

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BENTON SCHOOL DISTRICT
Federal Funds Monthly Financial Report
Four Months Ending October 31, 2014

Prior Year Carryover	\$ 84,902
Year To Date Revenue	\$ 393,060
Year To Date Expenditures	\$ (519,458)
Ending Fund Balance, October 31, 2014	\$ (41,496)
Encumbrances	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
Percentage of Fiscal Year Elapsed	33.30%
(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
Four Months Ending October 31, 2014**

FUND	FUND TITLE	BEGINNING BALANCE	REVENUE	EXPENDITURES	ENDING BALANCE
6430	ROTC	\$ 1,787	\$ 14,601	\$ 18,459	\$ (2,071)
6501	TITLE I	\$ -	\$ 94,633	\$ 114,005	\$ (19,372)
6570	CARL PERKINS	\$ -	\$ -	\$ 35,938	\$ (35,938)
6702	TITLE VI-B	\$ -	\$ 247,916	\$ 296,846	\$ (48,930)
6750	MEDICAID REIMB	\$ 10,370	\$ 7,458	\$ 2,874	\$ 14,954
6752	MCAID ADMIN CLAIM(ARMAC)	\$ 72,745	\$ 23,792	\$ 46,076	\$ 50,461
6756	TITLE II-A	\$ -	\$ 1,272	\$ 1,272	\$ -
6761	TITLE III-ENG LAND ACQ		\$ 3,388	\$ 3,988	\$ (600)
	TOTAL FEDERAL FUNDS	\$ 84,902	\$ 393,060	\$ 519,458	\$ (41,496)

Fiscal Budget / Expenditures

Fiscal Year: 15 Fund: Between 6430 and 6761

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	15,109.44	30,218.77	33.33%
	62000 Employee Benefits	10,123.61	841.15	3,349.10	6,774.51	33.08%
6430		55,451.82	4,618.51	18,458.54	36,993.28	33.29%
6501	61000 Employee Salaries	312,331.46	33,495.40	74,144.84	238,186.62	23.74%
	62000 Employee Benefits	86,675.45	8,573.79	19,885.16	66,790.29	22.94%
	63000 - 65999 Purchased Services	44,380.00	141.20	1,014.26	43,365.74	2.29%
	66000 Material & Supplies	106,950.00	6,425.21	18,961.15	87,988.85	17.73%
	67000 Capital Outlay	9,500.00	0.00	0.00	9,500.00	0.00%
6501		559,836.91	48,635.60	114,005.41	445,831.50	20.36%
6570	66000 Material & Supplies	0.00	6,568.71	6,568.71	-6,568.71	
	67000 Capital Outlay	0.00	29,369.48	29,369.48	-29,369.48	
6570		0.00	35,938.19	35,938.19	-35,938.19	
6702	61000 Employee Salaries	514,000.00	47,635.84	125,803.51	388,196.49	24.48%
	62000 Employee Benefits	134,800.00	12,375.67	33,230.47	101,569.53	24.65%
	63000 - 65999 Purchased Services	158,620.00	4,694.40	75,690.31	82,929.69	47.72%
	66000 Material & Supplies	261,480.00	42,395.12	61,996.72	199,483.28	23.71%
	67000 Capital Outlay	13,900.00	0.00	0.00	13,900.00	0.00%
	68000 Other Objects	3,200.00	0.00	125.00	3,075.00	3.91%
6702		1,086,000.00	107,101.03	296,846.01	789,153.99	27.33%
6750	61000 Employee Salaries	9,950.00	807.61	2,312.62	7,637.38	23.24%
	62000 Employee Benefits	2,625.00	193.45	561.36	2,063.64	21.39%
6750		12,575.00	1,001.06	2,873.98	9,701.02	22.85%
6752	61000 Employee Salaries	54,500.00	5,759.04	12,944.18	41,555.82	23.75%
	62000 Employee Benefits	15,500.00	1,624.97	4,060.72	11,439.28	26.20%
	63000 - 65999 Purchased Services	950.00	165.62	4,157.11	-3,207.11	437.59%
	66000 Material & Supplies	25,076.52	3,142.98	24,914.41	162.11	99.35%
	68000 Other Objects	500.00	0.00	0.00	500.00	0.00%
6752		96,526.52	10,692.61	46,076.42	50,450.10	47.73%
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	1,256.25	3,987.60	11,012.40	26.58%
	66000 Material & Supplies	2,500.00	0.00	0.00	2,500.00	0.00%
6761		17,500.00	1,256.25	3,987.60	13,512.40	22.79%
Summary		1,864,558.23	209,243.25	519,458.37	1,345,099.86	27.86%

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Revenues by Fund

Fiscal Year: 15 Fund: Between 6430 and 6761

Account Number and Title	YTD Budget	YTD Revenue	Unrealized Rev
6430 - ROTC			
43160-ROTC	55,451.82	14,601.04	40,850.78
6430 - ROTC	55,451.82	14,601.04	40,850.78
6501 - TITLE I			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
45110-ESEA TITLE I REGULAR	651,429.69	94,633.40	556,796.29
51900-OTHER NON-REV	0.00	0.00	0.00
6501 - TITLE I	651,429.69	94,633.40	556,796.29
6570 - CARL PERKINS			
45310-VOC BASIC GRNT-ENTITLEMNT	0.00	0.00	0.00
6570 - CARL PERKINS	0.00	0.00	0.00
6571 - CARL PERKINS-LDRSHP PRJCT			
45311-VOC-LEADERSHIP PROJECT	0.00	0.00	0.00
6571 - CARL PERKINS-LDRSHP PRJCT	0.00	0.00	0.00
6702 - TITLE VI-B			
45613-VIB PASSTHRU	1,086,027.32	247,915.71	838,111.61
53400-COMPEN-LOSS FIXED ASSETS	0.00	0.00	0.00
6702 - TITLE VI-B	1,086,027.32	247,915.71	838,111.61
6750 - MEDCAID REIMB.			
45650-MEDICAID	25,000.00	7,458.04	17,541.96
45910-MEDICARE CATASTROPHIC COV	0.00	0.00	0.00
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	23,792.23	76,207.77
45917-MEDICAID VISION & HEARING	0.00	0.00	0.00
6752 - ARMAC	100,000.00	23,792.23	76,207.77
6756 - TITLE II-A			
45925-TITLE II-A	218,496.75	1,272.22	217,224.53
6756 - TITLE II-A	218,496.75	1,272.22	217,224.53
6761 - TITLE III-ENG LANG ACQ			
45935-ENG LAND ACQ-TITLE III	28,637.93	3,387.60	25,250.33
6761 - TITLE III-ENG LANG ACQ	28,637.93	3,387.60	25,250.33
Report Total	2,165,043.51	393,060.24	1,771,983.27

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BENTON SCHOOL DISTRICT
Unrestricted Building Fund (3000) Monthly Financial Report
Four Months Ending October 31, 2014

	As of
	<u>10/31/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>5,251,280</u>
+ Revenue Received Through 10/31/2014	\$ <u>-</u>
- Expenditures Through 10/31/2014	\$ <u>-</u>
Ending Fund Balance, October 31, 2014	\$ <u>5,251,280</u>
Encumbrances at 10/31/2014	\$ <u>-</u>
Percentage of Fiscal Year Elapsed	33.30%
(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
Four Months Ending October 31, 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	444,475	-	1,767,231
3003	BLDG FUND - 6/01/2012	245,053	100	228,197	16,956
3005	UNREST BLDG-DEFERRED	942,533	-	640,062	302,471
3010	BLDG PROJECT-BOND REFUND	182,571	-	128,222	54,349
3300	BOND REFUND SAVINGS	447,725	-	187,212	260,513
3404	ACAD FAC-PARTNERSHIP	48,586	-	-	48,586
TOTAL REPORT		\$ 8,440,504	\$ 444,575	\$ 1,183,694	\$ 7,701,386

* - RESTRICTED (SINKING FUND) NOT AVAILABLE

**BENTON SCHOOL DISTRICT
 UNRESTRICTED BUILDING FUND (3000)
 2014-2015 BUDGET OF REVENUE AND EXPENDITURES
 Four Months Ending October 31, 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						
Monthly Financial Report-Building Projects, Qualified School Construction Bonds Dated 11-23-2010						
AS OF June 30, 2014						
	Prior	Current Month	Current			
Revenue:	Month Totals	Transactions	Month Totals			
Net Bond Proceeds Received 11-23-2010	\$8,445,000	\$0	\$8,445,000			
Less Underwriting and Financial Advisor Fees	<u>-\$149,054</u>	<u>\$0</u>	<u>-\$149,054</u>			
Funds Available for Building Projects	\$8,295,946	\$0	\$8,295,946			
Interest Received	\$40,189	\$0	\$40,189			
Total Revenue Received	<u>\$8,336,135</u>	<u>\$0</u>	<u>\$8,336,135</u>			
Expenditures:				Amt. Budgeted	% of Budget	
Taggart, Foster, Currence & Gray	\$462,498	\$0	\$462,498	\$460,284	100.48%	
Printed Checks	\$210	\$0	\$210	\$210	100.10%	
Construction Costs:						
Athletic Complex-Fld House/Visitor Side/Parking 4&5	\$6,580,284	\$0	\$6,580,284	\$6,877,502	95.68%	
Community Track Lighting	\$56,641	\$0	\$56,641	\$56,641	100.00%	
CW Lewis Renovation	\$0	\$0	\$0	\$104,980	0.00%	
Elementary Playground Equipment & Fencing	\$257,180	\$0	\$257,180	\$257,180	100.00%	
BHS ROTC/Social Studies Renovation	\$534,938	\$0	\$534,938	\$534,938	100.00%	
Miscellaneous	\$0	\$2	\$2	\$4,211	0.05%	
Total Expenditures	<u>\$7,891,752</u>	<u>\$2</u>	<u>\$7,891,754</u>	<u>\$8,295,946</u>	<u>95.13%</u>	
Revenue in Excess of Expenditures	<u>\$444,383</u>	<u>-\$2</u>	<u>\$444,381</u>	<u>\$40,188.70</u>		
Investments:						
Interest Bearing Checking-First Security			\$0			
			\$0			
			\$0			
Certificates of Deposit & U.S. Treasury Bills and Notes:				Interest Rate	Approx. Interest at Maturity	
	U.S. Treas. Bill, Maturing		\$0	0.000%	\$0	
			\$0	0.000%	\$0	
			\$0	0.000%	\$0	
			\$0	0.000%	\$0	
			\$0	0.000%	\$0	
			<u>\$0</u>	0.000%	<u>\$0</u>	
		TOTAL	<u>\$0</u>		<u>\$0</u>	
<i>Bond Agreement requires investments backed by full faith and credit of U.S. government.</i>						
<i>Limits investments or collateral offered by banks to U.S. Treasury Bills or U.S. Treasury Notes.</i>						

BENTON SCHOOL DISTRICT
Restricted Building Fund (3003) Monthly Financial Report
Four Months Ending October 31, 2014

	As of
	<u>10/31/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>245,053</u>
+ Revenue Received Through 10/31/2014	\$ <u>100</u>
- Expenditures Through 10/31/2014	\$ <u>(228,197)</u>
Ending Fund Balance, October 31, 2014	\$ <u>16,956</u>
Encumbrances at 10/31/2014	\$ -
Percentage of Fiscal Year Elapsed	33.30%
(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
Four Months Ending October 31, 2014

	As of
	10/31/2014
Beginning Fund Balance, July 1, 2014	\$ 942,533
+ Revenue Received Through 10/31/2014	\$ -
- Expenditures Through 10/31/2014	\$ (640,062)
Ending Fund Balance, October 31, 2014	\$ 302,471
Encumbrances at 10/31/2014	\$ -
Percentage of Fiscal Year Elapsed	33.30%
(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
Four Months Ending October 31, 2014
Bond Refunding Savings

	As of
	<u>10/31/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>182,571</u>
+ Revenue Received Through 10/31/2014	\$ <u>-</u>
- Expenditures Through 10/31/2014	\$ <u>(128,222)</u>
Ending Fund Balance, October 31, 2014	\$ <u>54,349</u>
Encumbrances at 10/31/2014	\$ <u>-</u>
Percentage of Fiscal Year Elapsed	33.30%
(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
Four Months Ending October 31, 2014
Bond Refunding Savings - Academic Facilities Only

	As of
	<u>10/31/2014</u>
Beginning Fund Balance, July 1, 2014	\$ <u>447,725</u>
+ Revenue Received Through 10/31/2014	\$ <u>-</u>
- Expenditures Through 10/31/2014	\$ <u>(187,212)</u>
Ending Fund Balance, October 31, 2014	\$ <u>260,513</u>
Encumbrances at 10/31/2014	\$ <u>-</u>
Percentage of Fiscal Year Elapsed	33.30%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

**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