

**BENTON SCHOOL DISTRICT**  
**Salary, Operating and Debt Service Funds Monthly Financial Report**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b>1/31/2015</b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ 3,250,000
<b>+ Revenue Received Through 01/31/2015</b>	\$ 23,723,022
<b>- Expenditures Through 01/31/2015</b>	\$ (22,298,564)
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ 4,674,458</b>
<b>Encumbrances at 01/31/2015</b>	\$ 322,152
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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	17,433,297.52	1,447,585.24	8,886,763.47	8,546,534.05	50.98%
1000		<b>17,433,297.52</b>	<b>1,447,585.24</b>	<b>8,886,763.47</b>	<b>8,546,534.05</b>	<b>50.98%</b>
1223	61000 Employee Salaries	2,400.00	0.00	5,700.00	-3,300.00	237.50%
1223		<b>2,400.00</b>	<b>0.00</b>	<b>5,700.00</b>	<b>-3,300.00</b>	<b>237.50%</b>
1244	61000 Employee Salaries	20,000.00	0.00	9,262.65	10,737.35	46.31%
1244		<b>20,000.00</b>	<b>0.00</b>	<b>9,262.65</b>	<b>10,737.35</b>	<b>46.31%</b>
1275	61000 Employee Salaries	76,345.00	6,362.08	45,009.56	31,335.44	58.96%
1275		<b>76,345.00</b>	<b>6,362.08</b>	<b>45,009.56</b>	<b>31,335.44</b>	<b>58.96%</b>
1276	61000 Employee Salaries	157,230.00	13,248.01	79,138.02	78,091.98	50.33%
1276		<b>157,230.00</b>	<b>13,248.01</b>	<b>79,138.02</b>	<b>78,091.98</b>	<b>50.33%</b>
1281	61000 Employee Salaries	201,103.20	21,965.50	123,838.86	77,264.34	61.58%
1281		<b>201,103.20</b>	<b>21,965.50</b>	<b>123,838.86</b>	<b>77,264.34</b>	<b>61.58%</b>
2000	61000 Employee Salaries	3,751,751.88	286,342.67	2,130,117.70	1,621,634.18	56.78%
	62000 Employee Benefits	5,472,053.57	464,987.37	2,910,310.53	2,561,743.04	53.18%
	63000 - 65999 Purchased Services	2,215,635.43	143,177.39	1,247,972.80	967,662.63	56.33%
	66000 Material & Supplies	2,392,591.80	155,192.19	1,171,137.88	1,221,453.92	48.95%
	67000 Capital Outlay	668,917.00	124,427.78	217,002.11	451,914.89	32.44%
	68000 Other Objects	265,737.87	1,053.29	37,076.37	228,661.50	13.95%
2000		<b>14,766,687.55</b>	<b>1,175,180.69</b>	<b>7,713,617.39</b>	<b>7,053,070.16</b>	<b>52.24%</b>
2001	61000 Employee Salaries	0.00	325.62	1,569.02	-1,569.02	
	62000 Employee Benefits	0.00	71.16	342.94	-342.94	
	63000 - 65999 Purchased Services	1,750.00	-1,565.30	931.21	818.79	53.21%
	66000 Material & Supplies	8,000.00	577.82	607.21	7,392.79	7.59%
	68000 Other Objects	12,000.00	0.00	6,000.00	6,000.00	50.00%
2001		<b>21,750.00</b>	<b>-590.70</b>	<b>9,450.38</b>	<b>12,299.62</b>	<b>43.45%</b>
2099	63000 - 65999 Purchased Services	16,550.00	130.09	2,214.80	14,335.20	13.38%
	66000 Material & Supplies	300.00	0.00	30.52	269.48	10.17%
	68000 Other Objects	25.00	0.00	0.00	25.00	0.00%
2099		<b>16,875.00</b>	<b>130.09</b>	<b>2,245.32</b>	<b>14,629.68</b>	<b>13.31%</b>
2223	62000 Employee Benefits	0.00	0.00	1,245.84	-1,245.84	
	63000 - 65999 Purchased Services	85,078.00	401.00	68,834.95	16,243.05	80.91%
	66000 Material & Supplies	37,270.00	229.67	15,342.47	21,927.53	41.17%
	68000 Other Objects	1,575.00	0.00	1,259.99	315.01	80.00%
2223		<b>123,923.00</b>	<b>630.67</b>	<b>86,683.25</b>	<b>37,239.75</b>	<b>69.95%</b>
2232	66000 Material & Supplies	0.00	0.00	2,565.70	-2,565.70	
2232		<b>0.00</b>	<b>0.00</b>	<b>2,565.70</b>	<b>-2,565.70</b>	
2244	61000 Employee Salaries	7,700.00	0.00	4,903.58	2,796.42	63.68%
	62000 Employee Benefits	6,440.00	0.00	3,135.22	3,304.78	48.68%
	63000 - 65999 Purchased Services	0.00	0.00	510.00	-510.00	
2244		<b>14,140.00</b>	<b>0.00</b>	<b>8,548.80</b>	<b>5,591.20</b>	<b>60.46%</b>
2246	61000 Employee Salaries	0.00	0.00	6,400.00	-6,400.00	
	62000 Employee Benefits	0.00	0.00	1,398.94	-1,398.94	
2246		<b>0.00</b>	<b>0.00</b>	<b>7,798.94</b>	<b>-7,798.94</b>	
2265	61000 Employee Salaries	75,704.50	6,308.71	41,405.33	34,299.17	54.69%
	62000 Employee Benefits	22,736.05	1,854.75	11,952.63	10,783.42	52.57%
	63000 - 65999 Purchased Services	0.00	0.00	708.75	-708.75	
2265		<b>98,440.55</b>	<b>8,163.46</b>	<b>54,066.71</b>	<b>44,373.84</b>	<b>54.92%</b>
2271	66000 Material & Supplies	0.00	0.00	1,114.58	-1,114.58	

2271			<b>0.00</b>	<b>0.00</b>	<b>1,114.58</b>	<b>-1,114.58</b>	
2275	61000 Employee Salaries		76,236.18	8,023.18	50,970.23	25,265.95	66.86%
	62000 Employee Benefits		40,551.28	4,137.86	26,422.77	14,128.51	65.16%
	63000 - 65999 Purchased Services		19,997.00	1,820.75	11,669.25	8,327.75	58.36%
	66000 Material & Supplies		23,498.00	202.66	3,921.47	19,576.53	16.69%
	67000 Capital Outlay		24,999.00	0.00	7,417.45	17,581.55	29.67%
	68000 Other Objects		250.00	0.00	220.00	30.00	88.00%
2275			<b>185,531.46</b>	<b>14,184.45</b>	<b>100,621.17</b>	<b>84,910.29</b>	<b>54.23%</b>
2276	62000 Employee Benefits		42,825.00	3,638.80	21,227.75	21,597.25	49.57%
	63000 - 65999 Purchased Services		8,745.00	82.50	2,702.56	6,042.44	30.90%
	66000 Material & Supplies		1,630.00	0.00	1,007.46	622.54	61.81%
2276			<b>53,200.00</b>	<b>3,721.30</b>	<b>24,937.77</b>	<b>28,262.23</b>	<b>46.88%</b>
2281	61000 Employee Salaries		90,707.89	5,831.19	45,199.75	45,508.14	49.83%
	62000 Employee Benefits		30,675.37	7,845.24	47,547.69	-16,872.32	155.00%
	63000 - 65999 Purchased Services		122,812.00	17,614.31	95,882.58	26,929.42	78.07%
	66000 Material & Supplies		238,810.00	2,314.12	8,707.13	230,102.87	3.65%
	67000 Capital Outlay		24,800.00	0.00	148.00	24,652.00	0.60%
	68000 Other Objects		19,845.00	0.00	14,976.00	4,869.00	75.46%
2281			<b>527,650.26</b>	<b>33,604.86</b>	<b>212,461.15</b>	<b>315,189.11</b>	<b>40.27%</b>
2293	63000 - 65999 Purchased Services		125,125.00	0.00	62,562.50	62,562.50	50.00%
2293			<b>125,125.00</b>	<b>0.00</b>	<b>62,562.50</b>	<b>62,562.50</b>	<b>50.00%</b>
2340	63000 - 65999 Purchased Services		0.00	0.00	365.00	-365.00	
	66000 Material & Supplies		0.00	0.00	5,250.97	-5,250.97	
	67000 Capital Outlay		0.00	0.00	21,000.87	-21,000.87	
2340			<b>0.00</b>	<b>0.00</b>	<b>26,616.84</b>	<b>-26,616.84</b>	
2365	61000 Employee Salaries		39,558.54	1,941.94	16,401.13	23,157.41	41.46%
	62000 Employee Benefits		10,382.84	681.29	5,336.43	5,046.41	51.40%
	63000 - 65999 Purchased Services		6,072.00	185.62	2,123.91	3,948.09	34.98%
	66000 Material & Supplies		12,650.00	213.05	8,477.36	4,172.64	67.01%
	68000 Other Objects		578.00	0.00	1,042.00	-464.00	180.28%
2365			<b>69,241.38</b>	<b>3,021.90</b>	<b>33,380.83</b>	<b>35,860.55</b>	<b>48.21%</b>
4000	68000 Other Objects		2,402,968.76	983,478.64	2,185,413.03	217,555.73	90.95%
	69100 PRINCIPAL		2,180,000.00	2,180,000.00	2,180,000.00	0.00	100.00%
4000			<b>4,582,968.76</b>	<b>3,163,478.64</b>	<b>4,365,413.03</b>	<b>217,555.73</b>	<b>95.25%</b>
Summary			<b>38,475,908.68</b>	<b>5,890,686.19</b>	<b>21,861,796.92</b>	<b>16,614,111.76</b>	<b>56.82%</b>

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## Revenues by Fund

**Fiscal Year: 15      Fund: Between 2001 and 4999**

Account Number and Title	YTD Budget	YTD Revenue	Unrealized Rev
<b>2001 - OTHER GEN OP FUND</b>			
11110-PROPERTY TAXES-CURRENT	8,100,000.00	8,693,107.17	-593,107.17
11115-PROP TAX RELIEF,CURRENT	0.00	0.00	0.00
11120-PROPERTY TAX-40% PULLBACK	6,200,000.00	277,689.29	5,922,310.71
11125-PROP TAX RELIEF-40% PULLB	0.00	0.00	0.00
11140-PROPERTY TAX-DELINQUENT	875,000.00	483,789.09	391,210.91
11150-EXCESS COMMISSION	25,000.00	20,159.75	4,840.25
11160-LAND REDEMPTION	140,000.00	129,531.30	10,468.70
11400-PENALTIES/INTEREST ON TAX	0.00	1,633.20	-1,633.20
11500-INT-UNAPPORT PROP TAXES	0.00	10,813.50	-10,813.50
12910-COMMON SCHOOLS FUND REV.	0.00	0.00	0.00
15100-INTEREST ON INVESTMENTS	65,000.00	30,813.58	34,186.42
19130-LEA BUILDGS & FACILITIES	30,000.00	5,260.00	24,740.00
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	35,714.54	29,285.46
19901-E-RATE DISCOUNT	0.00	0.00	0.00
31101-FOUNDATION FUNDING	22,178,886.00	12,097,572.00	10,081,314.00
31103-98% TAX COLLECT GUARANTEE	0.00	0.00	0.00
31900-OTHER	0.00	0.00	0.00
32260-ACT 799-GAME & FISH COMM	0.00	0.00	0.00
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
51900-OTHER NON-REV	0.00	0.00	0.00
52900-INDIRECT COST	0.00	0.00	0.00
53100-SALE OF EQUIPMENT	0.00	1,240.00	-1,240.00
53200-SALE OF BUILD & GROUNDS	0.00	700.00	-700.00
53400-COMPEN-LOSS FIXED ASSETS	0.00	0.00	0.00
<b>2001 - OTHER GEN OP FUND</b>	<b>37,678,886.00</b>	<b>21,793,491.73</b>	<b>15,885,394.27</b>
<b>2099 - ADULT ED BUILDING</b>			
19130-LEA BUILDGS & FACILITIES	0.00	7,000.00	-7,000.00
53200-SALE OF BUILD & GROUNDS	0.00	0.00	0.00
<b>2099 - ADULT ED BUILDING</b>	<b>0.00</b>	<b>7,000.00</b>	<b>-7,000.00</b>
<b>2109 - RINGGOL,D ELEM-FY10</b>			
19900-MISC REV FR LOCAL SOURCES	0.00	0.00	0.00
<b>2109 - RINGGOL,D ELEM-FY10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2191 - ACT 799 OF 2003-GAME&amp;FISH</b>			
32260-ACT 799-GAME & FISH COMM	0.00	0.00	0.00
<b>2191 - ACT 799 OF 2003-GAME&amp;FISH</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2217 - STUDENT GROWTH FUNDING</b>			
31450-STUDENT GROWTH	500,000.00	259,386.00	240,614.00
<b>2217 - STUDENT GROWTH FUNDING</b>	<b>500,000.00</b>	<b>259,386.00</b>	<b>240,614.00</b>
<b>2218 - DECLINING ENROLLMENT</b>			

31460-DECLINING ENROLLMT	0.00	0.00	0.00
<b>2218 - DECLINING ENROLLMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2223 - PROFESSIONAL DEVELOPMENT</b>			
32256-PROFESSIONAL DEVELOPMENT	130,341.00	130,341.00	0.00
<b>2223 - PROFESSIONAL DEVELOPMENT</b>	<b>130,341.00</b>	<b>130,341.00</b>	<b>0.00</b>
<b>2232 - SCH RECOGN AWARDS</b>			
32232-SCH RECOGNITION AWARDS	0.00	0.00	0.00
<b>2232 - SCH RECOGN AWARDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2240 - SPED SUPERVISOR</b>			
32310-HAND CHILD-SUPV/EXTEND YR	0.00	0.00	0.00
<b>2240 - SPED SUPERVISOR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2244 - SPED-EXT SCH YR</b>			
32314-SPED EXT SCH YR	45,640.00	10,360.00	35,280.00
<b>2244 - SPED-EXT SCH YR</b>	<b>45,640.00</b>	<b>10,360.00</b>	<b>35,280.00</b>
<b>2246 - PATHWISE MENTORING</b>			
32250-PQE INDUCTION/MENTORING	0.00	12,800.00	-12,800.00
<b>2246 - PATHWISE MENTORING</b>	<b>0.00</b>	<b>12,800.00</b>	<b>-12,800.00</b>
<b>2250 - RESIDENTIAL-NONDISABLED</b>			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
32330-NON-HAND-RESID TREATMENT	0.00	0.00	0.00
<b>2250 - RESIDENTIAL-NONDISABLED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2255 - RESIDENTIAL-DISABLED</b>			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
32340-HAND-RESIDENT TREATMENT	0.00	0.00	0.00
<b>2255 - RESIDENTIAL-DISABLED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2265 - SPED CATASTROPHIC FUNDING</b>			
32355-SPEC ED-CATASTROPHIC OCC	0.00	0.00	0.00
<b>2265 - SPED CATASTROPHIC FUNDING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2270 - GT PROGRAM AWARD</b>			
32360-EXCEPTIONAL CHILD GRANT	0.00	0.00	0.00
<b>2270 - GT PROGRAM AWARD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2271 - AP INCENTIVE</b>			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
32361-AP INCENTIVE	0.00	12,888.89	-12,888.89
<b>2271 - AP INCENTIVE</b>	<b>0.00</b>	<b>12,888.89</b>	<b>-12,888.89</b>
<b>2275 - ALTERNATIVE LEARNING</b>			
19510-OTHER LEA WITHIN STATE	0.00	0.00	0.00
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
32370-ALTERNATIVE LEARNING	312,343.00	249,874.00	62,469.00
<b>2275 - ALTERNATIVE LEARNING</b>	<b>312,343.00</b>	<b>249,874.00</b>	<b>62,469.00</b>
<b>2276 - ENGLISH LANGUAGE LEARNERS</b>			
32371-LIMITED ENGLISH PROFICIEN	210,500.00	65,302.00	145,198.00
<b>2276 - ENGLISH LANGUAGE LEARNERS</b>	<b>210,500.00</b>	<b>65,302.00</b>	<b>145,198.00</b>
<b>2281 - NSLA FUNDING</b>			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
19900-MISC REV FR LOCAL SOURCES	0.00	0.00	0.00
32381-NSLA STATE AID	1,015,388.00	553,848.00	461,540.00
<b>2281 - NSLA FUNDING</b>	<b>1,015,388.00</b>	<b>553,848.00</b>	<b>461,540.00</b>
<b>2290 - CWIP GRANT</b>			

32251-CWIP GRANT	0.00	0.00	0.00
<b>2290 - CWIP GRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2293 - SECONDARY WORKFORCE CNTR</b>			
32415-SEC VOC CNTR	125,125.00	93,843.75	31,281.25
<b>2293 - SECONDARY WORKFORCE CNTR</b>	<b>125,125.00</b>	<b>93,843.75</b>	<b>31,281.25</b>
<b>2340 - WKFORCE NEW PROG STRT UP</b>			
32480-VOC NEW PGM START-UP	0.00	26,251.84	-26,251.84
<b>2340 - WKFORCE NEW PROG STRT UP</b>	<b>0.00</b>	<b>26,251.84</b>	<b>-26,251.84</b>
<b>2365 - ARKANSAS BETTER CHANCE</b>			
32710-AR BETTER CHANCE(ABC)GRNT	84,000.00	55,285.44	28,714.56
<b>2365 - ARKANSAS BETTER CHANCE</b>	<b>84,000.00</b>	<b>55,285.44</b>	<b>28,714.56</b>
<b>2392 - GEN FACILITIES FUNDING</b>			
32912-GENERAL FACILITIES	7,936.00	7,936.00	0.00
<b>2392 - GEN FACILITIES FUNDING</b>	<b>7,936.00</b>	<b>7,936.00</b>	<b>0.00</b>
<b>2394 - DEBT SVC SUPPLEMENT</b>			
32915-DEBT SERV SUPPLEMENT	242,829.00	242,829.00	0.00
<b>2394 - DEBT SVC SUPPLEMENT</b>	<b>242,829.00</b>	<b>242,829.00</b>	<b>0.00</b>
<b>2571 - CARL PERKINS</b>			
45311-VOC-LEADERSHIP PROJECT	0.00	0.00	0.00
<b>2571 - CARL PERKINS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3000 - UNRESTRICTED BLDG FUND</b>			
15100-INTEREST ON INVESTMENTS	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
32913-GROWTH FACILITY FUNDINGS	0.00	0.00	0.00
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
53100-SALE OF EQUIPMENT	0.00	0.00	0.00
<b>3000 - UNRESTRICTED BLDG FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3002 - QSCB - RESTRICTED</b>			
15100-INTEREST ON INVESTMENTS	0.00	17,071.43	-17,071.43
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
<b>3002 - QSCB - RESTRICTED</b>	<b>0.00</b>	<b>17,071.43</b>	<b>-17,071.43</b>
<b>3003 - BLDG FUND-6/01/12</b>			
15100-INTEREST ON INVESTMENTS	0.00	103.42	-103.42
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
<b>3003 - BLDG FUND-6/01/12</b>	<b>0.00</b>	<b>103.42</b>	<b>-103.42</b>
<b>3008 - BLDG FUND-5/1/08</b>			
15100-INTEREST ON INVESTMENTS	0.00	0.00	0.00
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
<b>3008 - BLDG FUND-5/1/08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3010 - BLDG PROJECT</b>			
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
53200-SALE OF BUILD & GROUNDS	0.00	0.00	0.00
<b>3010 - BLDG PROJECT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3300 - BOND REFUND SAVINGS</b>			
51800-BOND REFUND SAVINGS	0.00	0.00	0.00
<b>3300 - BOND REFUND SAVINGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>3404 - FACILITIES PARTNERSHIP PR</b>			
32924-FACILITIES PARTNERSHIP	0.00	0.00	0.00
<b>3404 - FACILITIES PARTNERSHIP PR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4000 - DEBT SERVICE FUND</b>			
15100-INTEREST ON INVESTMENTS	0.00	0.00	0.00
43980-INTEREST REBATE QSCB	403,168.52	201,584.26	201,584.26
51100-BONDED INDEBTEDNESS	0.00	0.00	0.00
<b>4000 - DEBT SERVICE FUND</b>	<b>403,168.52</b>	<b>201,584.26</b>	<b>201,584.26</b>
<b>Report Total</b>	<b>40,756,156.52</b>	<b>23,740,196.76</b>	<b>17,015,959.76</b>

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58.25%

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

<b>MONTH</b>	<b><u>FY11/12</u></b>	<b><u>FY12/13</u></b>	<b><u>FY13/14</u></b>	<b><u>FY14/15</u></b>
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	\$ 6,984,394
DECEMBER	\$7,639,490	\$ 4,460,798	\$ 4,826,962	\$ 7,601,831
JANUARY	\$4,941,193	\$ 2,756,038	\$ 3,896,784	\$ 4,674,458
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**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ <u>197,257</u>
<b>+ Revenue Received Through 01/31/2015</b>	\$ 202,578
<b>- Expenditures Through 01/31/2015</b>	\$ (104,409)
<b>Ending Fund Balance, January 31, 2015</b>	\$ <u>295,426</u>
<b>Encumbrances at 01/31/2015</b>	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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

ATH

**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	913.75	11,387.53	-6,387.53	227.75%
	62000 Employee Benefits	0.00	155.65	1,446.19	-1,446.19	
	63000 - 65999 Purchased Services	56,200.00	5,355.99	27,385.01	28,814.99	48.73%
	66000 Material & Supplies	122,200.00	5,934.81	39,114.70	83,085.30	32.01%
	67000 Capital Outlay	0.00	0.00	3,967.94	-3,967.94	
	68000 Other Objects	12,700.00	599.00	6,610.00	6,090.00	52.05%
7100		<b>196,100.00</b>	<b>12,959.20</b>	<b>89,911.37</b>	<b>106,188.63</b>	<b>45.85%</b>
7101	63000 - 65999 Purchased Services	0.00	0.00	7,337.56	-7,337.56	
	66000 Material & Supplies	0.00	0.00	5,710.63	-5,710.63	
	68000 Other Objects	0.00	0.00	1,449.00	-1,449.00	
7101		<b>0.00</b>	<b>0.00</b>	<b>14,497.19</b>	<b>-14,497.19</b>	
Summary		<b>196,100.00</b>	<b>12,959.20</b>	<b>104,408.56</b>	<b>91,691.44</b>	<b>53.24%</b>

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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
<b>7100 - ATHLETIC GATE</b>			
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	11,624.36	-11,624.36
17111-FOOTBALL GATE	0.00	62,024.80	-62,024.80
17112-FOOTBALL RESERVED SEAT	0.00	12,265.00	-12,265.00
17113-BASKETBALL GATE	0.00	19,600.00	-19,600.00
17114-BASEBALL GATE	0.00	0.00	0.00
17115-BASKETBALL SEASON PASS	0.00	4,020.00	-4,020.00
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	1,660.34	-1,660.34
19910-INS PROCEEDS	0.00	0.00	0.00
19920-ATHLETIC SIGN ADVERTISING	0.00	0.00	0.00
<b>7100 - ATHLETIC GATE</b>	<b>0.00</b>	<b>152,189.27</b>	<b>-152,189.27</b>
<b>7100115000000000 - ATH DIR</b>			
19200-PRIVATE CONTRIBUTIONS	0.00	0.00	0.00
<b>7100115000000000 - ATH DIR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7100115001211562 - TRACK-F</b>			
19200-PRIVATE CONTRIBUTIONS	0.00	0.00	0.00
<b>7100115001211562 - TRACK-F</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7101 - ATHLETICS-OTHER</b>			
15100-INTEREST ON INVESTMENTS	0.00	0.00	0.00
17210-SCH SPONS SALES	0.00	2,395.21	-2,395.21
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	24,493.11	-24,493.11
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
19900-MISC REV FR LOCAL SOURCES	0.00	23,500.00	-23,500.00
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
<b>7101 - ATHLETICS-OTHER</b>	<b>0.00</b>	<b>50,388.32</b>	<b>-50,388.32</b>
<b>Report Total</b>	<b>0.00</b>	<b>202,577.59</b>	<b>-202,577.59</b>

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**BENTON SCHOOL DISTRICT**  
**Food Service Fund (8000) Monthly Financial Report**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ 79,264
<b>+ Revenue Received Through 01/31/2015</b>	<b>\$ 901,054</b>
<b>- Expenditures Through 01/31/2015</b>	<b>\$ (893,965)</b>
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ 86,353</b>
<b>Encumbrances at 01/31/2015</b>	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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	48,987.88	374,605.22	313,010.47	54.48%
	62000 Employee Benefits	188,046.70	15,510.80	114,385.45	73,661.25	60.83%
	63000 - 65999 Purchased Services	54,100.00	381.82	15,443.57	38,656.43	28.55%
	66000 Material & Supplies	784,550.00	-172.62	370,691.00	413,859.00	47.25%
	67000 Capital Outlay	55,500.00	0.00	17,758.32	37,741.68	32.00%
	68000 Other Objects	600.00	0.00	1,081.23	-481.23	180.21%
8000		<b>1,770,412.39</b>	<b>64,707.88</b>	<b>893,964.79</b>	<b>876,447.60</b>	<b>50.49%</b>
Summary		<b>1,770,412.39</b>	<b>64,707.88</b>	<b>893,964.79</b>	<b>876,447.60</b>	<b>50.49%</b>

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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
<b>8000 - FOOD SERVICE FUND</b>			
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	161,965.11	148,034.89
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	25,203.00	19,797.00
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	87,691.89	62,308.11
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	57,201.98	32,798.02
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	13,242.00	6,758.00
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	244.15	-244.15
16400-PERF BASED REIM	0.00	0.00	0.00
16900-OTHER FOOD SVS REVENUE	5,000.00	662.40	4,337.60
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	13,706.83	-706.83
43974-COMMODITIES (FF&V)	0.00	0.00	0.00

45510-FREE & REDUCED SECTION 11	645,000.00	422,861.56	222,138.44
45512-LUNCH PAID - SECTION 4	70,000.00	13,487.52	56,512.48
45520-BREAKFAST	170,000.00	104,634.67	65,365.33
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
<b>8000 - FOOD SERVICE FUND</b>	<b>1,653,000.00</b>	<b>901,053.73</b>	<b>751,946.27</b>
<b>8494 - FOOD SVC COMMODITIES</b>			
43974-COMMODITIES (FF&V)	0.00	0.00	0.00
<b>8494 - FOOD SVC COMMODITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Total</b>	<b>1,653,000.00</b>	<b>901,053.73</b>	<b>751,946.27</b>

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54.51%

**BENTON SCHOOL DISTRICT**  
**Federal Funds Monthly Financial Report**  
**Seven Months Ending January 31, 2015**

<b>Prior Year Carryover</b>	\$ 84,902
<b>Year To Date Revenue</b>	\$ 795,572
<b>Year To Date Expenditures</b>	\$ (947,735)
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ (67,261)</b>
<b>Encumbrances</b>	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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

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**BENTON SCHOOL DISTRICT  
FEDERAL FUNDS  
DETAILED STATEMENT OF CHANGES IN FUND BALANCES  
Seven Months Ending January 31, 2015**

<b>FUND</b>	<b>FUND TITLE</b>	<b>BEGINNING BALANCE</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>ENDING BALANCE</b>
6430	ROTC	\$ 1,787	\$ 33,047	\$ 32,345	\$ 2,489
6501	TITLE I	\$ -	\$ 193,509	\$ 218,930	\$ (25,421)
6570	CARL PERKINS	\$ -	\$ -	\$ 36,472	\$ (36,472)
6702	TITLE VI-B	\$ -	\$ 525,871	\$ 581,926	\$ (56,055)
6750	MEDICAID REIMB	\$ 10,370	\$ 7,458	\$ 5,012	\$ 12,816
6752	MCAID ADMIN CLAIM(ARMAC)	\$ 72,745	\$ 28,101	\$ 64,245	\$ 36,601
6756	TITLE II-A	\$ -	\$ 1,272	\$ 1,272	\$ -
6761	TITLE III-ENG LAND ACQ		\$ 6,314	\$ 7,533	\$ (1,219)
	<b>TOTAL FEDERAL FUNDS</b>	\$ 84,902	\$ 795,572	\$ 947,735	\$ (67,261)

**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	3,800.46	26,464.62	18,863.59	58.38%
	62000 Employee Benefits	10,123.61	847.49	5,880.18	4,243.43	58.08%
6430		<b>55,451.82</b>	<b>4,647.95</b>	<b>32,344.80</b>	<b>23,107.02</b>	<b>58.33%</b>
6501	61000 Employee Salaries	350,813.96	24,419.64	154,441.03	196,372.93	44.02%
	62000 Employee Benefits	95,945.45	6,750.20	41,373.67	54,571.78	43.12%
	63000 - 65999 Purchased Services	30,355.00	276.67	2,637.12	27,717.88	8.69%
	66000 Material & Supplies	168,053.95	1,041.02	20,478.58	147,575.37	12.19%
	67000 Capital Outlay	3,000.00	0.00	0.00	3,000.00	0.00%
	68000 Other Objects	8,530.98	0.00	0.00	8,530.98	0.00%
6501		<b>656,699.34</b>	<b>32,487.53</b>	<b>218,930.40</b>	<b>437,768.94</b>	<b>33.34%</b>
6570	66000 Material & Supplies	0.00	0.00	7,102.81	-7,102.81	
	67000 Capital Outlay	0.00	0.00	29,369.48	-29,369.48	
6570		<b>0.00</b>	<b>0.00</b>	<b>36,472.29</b>	<b>-36,472.29</b>	
6702	61000 Employee Salaries	512,500.00	41,602.56	256,864.92	255,635.08	50.12%
	62000 Employee Benefits	134,300.00	11,093.48	67,835.34	66,464.66	50.51%
	63000 - 65999 Purchased Services	158,064.62	6,766.33	87,389.73	70,674.89	55.29%
	66000 Material & Supplies	261,385.25	78,298.49	153,488.21	107,897.04	58.72%
	67000 Capital Outlay	16,928.67	14,707.32	14,707.32	2,221.35	86.88%
	68000 Other Objects	3,200.00	0.00	1,640.00	1,560.00	51.25%
6702		<b>1,086,378.54</b>	<b>152,468.18</b>	<b>581,925.52</b>	<b>504,453.02</b>	<b>53.57%</b>
6750	61000 Employee Salaries	9,950.00	678.90	4,023.68	5,926.32	40.44%
	62000 Employee Benefits	2,625.00	167.12	988.13	1,636.87	37.64%
6750		<b>12,575.00</b>	<b>846.02</b>	<b>5,011.81</b>	<b>7,563.19</b>	<b>39.86%</b>
6752	61000 Employee Salaries	54,500.00	4,130.17	26,391.99	28,108.01	48.43%
	62000 Employee Benefits	15,500.00	1,184.93	8,019.24	7,480.76	51.74%
	63000 - 65999 Purchased Services	950.00	290.80	4,583.01	-3,633.01	482.42%
	66000 Material & Supplies	25,076.52	0.00	25,250.86	-174.34	100.70%
	68000 Other Objects	500.00	0.00	0.00	500.00	0.00%
6752		<b>96,526.52</b>	<b>5,605.90</b>	<b>64,245.10</b>	<b>32,281.42</b>	<b>66.56%</b>
6756	61000 Employee Salaries	75,000.00	0.00	0.00	75,000.00	0.00%
	62000 Employee Benefits	18,750.00	0.00	0.00	18,750.00	0.00%
	63000 - 65999 Purchased Services	2,650.00	0.00	0.00	2,650.00	0.00%
	66000 Material & Supplies	126,000.00	0.00	1,272.22	124,727.78	1.01%
6756		<b>222,400.00</b>	<b>0.00</b>	<b>1,272.22</b>	<b>221,127.78</b>	<b>0.57%</b>
6761	63000 - 65999 Purchased Services	15,000.00	1,218.75	7,532.92	7,467.08	50.22%
	66000 Material & Supplies	2,500.00	0.00	0.00	2,500.00	0.00%
6761		<b>17,500.00</b>	<b>1,218.75</b>	<b>7,532.92</b>	<b>9,967.08</b>	<b>43.05%</b>
Summary		<b>2,147,531.22</b>	<b>197,274.33</b>	<b>947,735.06</b>	<b>1,199,796.16</b>	<b>44.13%</b>

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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
<b>6430 - ROTC</b>			
43160-ROTC	55,451.82	33,046.84	22,404.98
<b>6430 - ROTC</b>	<b>55,451.82</b>	<b>33,046.84</b>	<b>22,404.98</b>
<b>6466 - EMERGENCY IMPACT AID</b>			
43921-IMPACT AID PROGRAM	0.00	0.00	0.00
<b>6466 - EMERGENCY IMPACT AID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6494 - USDA COMMODITIES</b>			
43974-COMMODITIES (FF&V)	0.00	0.00	0.00
<b>6494 - USDA COMMODITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6501 - TITLE I</b>			
19800-REFUNDS OF PRIOR YR EXPEN	0.00	0.00	0.00
45110-ESEA TITLE I REGULAR	651,429.69	193,509.28	457,920.41
51900-OTHER NON-REV	0.00	0.00	0.00
<b>6501 - TITLE I</b>	<b>651,429.69</b>	<b>193,509.28</b>	<b>457,920.41</b>
<b>6509 - LEARN&amp;SERVE</b>			
45118-LEARN&SERVE	0.00	0.00	0.00
<b>6509 - LEARN&amp;SERVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6511 - ESEA STABILIZATION-ARRA</b>			
45124-ESEA STABILIZATION-ARRA	0.00	0.00	0.00
<b>6511 - ESEA STABILIZATION-ARRA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6516 - TITLE I-PART A-ARRA</b>			
45119-TITLE I, PART A-ARRA	0.00	0.00	0.00
<b>6516 - TITLE I-PART A-ARRA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6519 - EDUCATION JOBS FUND</b>			
45129-EDUCATION JOBS FUND	0.00	0.00	0.00
<b>6519 - EDUCATION JOBS FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6522 - TITLE VI CLASSROOM RED</b>			
45132-TITLE VI-CSR ACT OF 1999	0.00	0.00	0.00
<b>6522 - TITLE VI CLASSROOM RED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6570 - CARL PERKINS</b>			
45310-VOC BASIC GRNT-ENTITLEMNT	0.00	0.00	0.00
<b>6570 - CARL PERKINS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6571 - CARL PERKINS-LDRSHP PRJCT</b>			
45311-VOC-LEADERSHIP PROJECT	0.00	0.00	0.00
<b>6571 - CARL PERKINS-LDRSHP PRJCT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6595 - TITLE II-D</b>			
45325-TITLE II-D	0.00	0.00	0.00
<b>6595 - TITLE II-D</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6702 - TITLE VI-B</b>			
45613-VIB PASSTHRU	1,086,378.54	525,870.95	560,507.59
53400-COMPEN-LOSS FIXED ASSETS	0.00	0.00	0.00
<b>6702 - TITLE VI-B</b>	<b>1,086,378.54</b>	<b>525,870.95</b>	<b>560,507.59</b>
<b>6720 - SLIVER GRANT</b>			
45650-MEDICAID	0.00	0.00	0.00
<b>6720 - SLIVER GRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>6721 - IDEA-ARRA</b>			
45621-IDEA-ARRA	0.00	0.00	0.00
<b>6721 - IDEA-ARRA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6750 - MEDCAID REIMB.</b>			
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
<b>6750 - MEDCAID REIMB.</b>	<b>25,000.00</b>	<b>7,458.04</b>	<b>17,541.96</b>
<b>6752 - ARMAC</b>			
45911-MR NURSES REV	0.00	0.00	0.00
45913-MEDICAID ADM CLAIM(ARMAC)	100,000.00	28,100.65	71,899.35
45917-MEDICAID VISION & HEARING	0.00	0.00	0.00
<b>6752 - ARMAC</b>	<b>100,000.00</b>	<b>28,100.65</b>	<b>71,899.35</b>
<b>6755 - TITLE II EISENHOWER</b>			
45920-EISENHOWER MATH/SCI PROJ	0.00	0.00	0.00
<b>6755 - TITLE II EISENHOWER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6756 - TITLE II-A</b>			
45925-TITLE II-A	218,496.75	1,272.22	217,224.53
<b>6756 - TITLE II-A</b>	<b>218,496.75</b>	<b>1,272.22</b>	<b>217,224.53</b>
<b>6758 - ESEA TITLE III</b>			
45318-VOC-SUPP GRNTS-IMPROV ACT	0.00	0.00	0.00
<b>6758 - ESEA TITLE III</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6761 - TITLE III-ENG LANG ACQ</b>			
45935-ENG LAND ACQ-TITLE III	28,637.93	6,314.17	22,323.76
<b>6761 - TITLE III-ENG LANG ACQ</b>	<b>28,637.93</b>	<b>6,314.17</b>	<b>22,323.76</b>
<b>Report Total</b>	<b>2,165,394.73</b>	<b>795,572.15</b>	<b>1,369,822.58</b>

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**BENTON SCHOOL DISTRICT**  
**Unrestricted Building Fund (3000) Monthly Financial Report**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ <u>5,251,280</u>
<b>+ Revenue Received Through 01/31/2015</b>	\$ -
<b>- Expenditures Through 01/31/2015</b>	\$ -
<b>Ending Fund Balance, January 31, 2015</b>	\$ <u>5,251,280</u>
<b>Encumbrances at 01/31/2015</b>	\$ -
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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  
Seven Months Ending January 31, 2015**

<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	103	245,157	(0)
3005	UNREST BLDG-DEFERRED	942,533	-	924,636	17,897
3010	BLDG PROJECT-BOND REFUND	182,571	-	144,377	38,194
3300	BOND REFUND SAVINGS	447,725	-	221,687	226,038
3404	ACAD FAC-PARTNERSHIP	48,586	-	-	48,586
<b>TOTAL REPORT</b>		<b>\$ 8,440,504</b>	<b>\$ 444,578</b>	<b>\$ 1,535,857</b>	<b>\$ 7,349,226</b>

\* - RESTRICTED (SINKING FUND) NOT AVAILABLE

**BENTON SCHOOL DISTRICT  
 UNRESTRICTED BUILDING FUND (3000)  
 2014-2015 BUDGET OF REVENUE AND EXPENDITURES  
 Seven Months Ending January 31, 2015**

**EXPENDITURES**

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

**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
	<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Balance \$0 \$0.00

BLDG

**BENTON SCHOOL DISTRICT**  
**QSCB Building Fund (3002) Monthly Financial Report**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ <u>1,322,756</u>
<b>+ Revenue Received Through 01/31/2015</b>	\$ <u>444,475</u>
<b>- Expenditures Through 01/31/2015</b>	\$ <u>-</u>
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ <u>1,767,231</u></b>
<b>Encumbrances at 01/31/2015</b>	\$ <u>-</u>
<b>Fund Balance Includes Sinking Fund Balance Paid to Trustee</b>	
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	



<b>Benton School District</b>						
<b>Monthly Financial Report-Building Projects, Qualified School Construction Bonds Dated 11-23-2010</b>						
<b>AS OF June 30, 2014</b>						
	<b>Prior</b>	<b>Current Month</b>	<b>Current</b>			
<b>Revenue:</b>	<b>Month Totals</b>	<b>Transactions</b>	<b>Month Totals</b>			
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>			
<b>Expenditures:</b>				<b>Amt. Budgeted</b>	<b>% of Budget</b>	
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>	
<b>Revenue in Excess of Expenditures</b>	<b><u>\$444,383</u></b>	<b><u>-\$2</u></b>	<b><u>\$444,381</u></b>	<b><u>\$40,188.70</u></b>		
<b>Investments:</b>						
Interest Bearing Checking-First Security			\$0			
			\$0			
			\$0			
Certificates of Deposit & U.S. Treasury Bills and Notes:				<b>Interest Rate</b>	<b>Approx. Interest at Maturity</b>	
	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>	
		<b>TOTAL</b>	<b><u>\$0</u></b>		<b><u>\$0</u></b>	
<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**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ <u>245,053</u>
<b>+ Revenue Received Through 01/31/2015</b>	\$ <u>103</u>
<b>- Expenditures Through 01/31/2015</b>	\$ <u>(245,157)</u>
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ <u>(0)</u></b>
<b>Encumbrances at 01/31/2015</b>	\$ -
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

<b>Benton School District</b>						
<b>Monthly Financial Report-Construction Projects-2nd Lien Bonds-Dated 6/01/12</b>						
	<b>Prior</b>	<b>Current Month</b>	<b>Current</b>			
<b>Revenue:</b>	<b>Month Totals</b>	<b>Transactions</b>	<b>Month Totals</b>			
Net Bond Proceeds Received	\$5,145,000	\$0	\$5,145,000			
Less Underwriting and Financial Advisor Fees	-\$139,535	\$0	-\$139,535			
Funds Available for Building Projects	\$5,005,465	\$0	\$5,005,465			
Interest Received	\$20,277	\$49	\$20,326			
Total Revenue Received	\$5,025,742	\$49	\$5,025,791			
<b>Expenditures:</b>				<b>Amt. Budgeted</b>	<b>% of Budget</b>	
Taggart, Foster, Currence & Gray	\$131,988	\$0	\$131,988	\$278,750	47.35%	
Printed Checks	\$0	\$0	\$0	\$210	0.00%	
Security Camera's	\$0	\$0	\$0	\$0	0.00%	
Construction Costs:						
Athletic Complex-Homeside Bleachers/Plaza/RR/Conc	\$4,527,206	\$4,323	\$4,531,529	\$4,645,821	97.54%	
Benton School District-Accrued Int to apply to DS pmt	\$13,453	\$0	\$13,453	\$13,453	100.00%	
Total Expenditures	\$4,672,648	\$4,323	\$4,676,970	\$4,938,234	94.71%	
<b>Revenue in Excess of Expenditures</b>	<b>\$353,095</b>	<b>-\$4,274</b>	<b>\$348,820</b>	<b>\$87,556.62</b>		
<b>Investments:</b>						
Interest Bearing Checking-First Security			\$245,053			
			\$0			
			\$0			
Certificates of Deposit & U.S. Treasury Bills and Notes:				<b>Interest Rate</b>	<b>Approx. Interest at Maturity</b>	
	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	
			\$0	0.000%	\$0	
			\$0	0.000%	\$0	
		<b>TOTAL</b>	<b>\$245,053</b>		<b>\$0</b>	
<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**  
**Unrestricted Building Fund-Def (3005) Monthly Financial Report**  
**Seven Months Ending January 31, 2015**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ 942,533
<b>+ Revenue Received Through 01/31/2015</b>	\$ -
<b>- Expenditures Through 01/31/2015</b>	\$ (924,636)
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ 17,897</b>
<b>Encumbrances at 01/31/2015</b>	\$ -
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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**  
**Seven Months Ending January 31, 2015**  
**Bond Refunding Savings**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	<b>\$ 182,571</b>
<b>+ Revenue Received Through 01/31/2015</b>	<b>\$ -</b>
<b>- Expenditures Through 01/31/2015</b>	<b>\$ (144,377)</b>
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ 38,194</b>
<b>Encumbrances at 01/31/2015</b>	<b>\$ -</b>
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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**  
**Seven Months Ending January 31, 2015**  
**Bond Refunding Savings - Academic Facilities Only**

	<b>As of</b>
	<b><u>1/31/2015</u></b>
<b>Beginning Fund Balance, July 1, 2014</b>	\$ <u>447,725</u>
<b>+ Revenue Received Through 01/31/2015</b>	\$ <u>9,364</u>
<b>- Expenditures Through 01/31/2015</b>	\$ <u>(221,687)</u>
<b>Ending Fund Balance, January 31, 2015</b>	<b>\$ <u>235,402</u></b>
<b>Encumbrances at 01/31/2015</b>	\$ -
<b>Percentage of Fiscal Year Elapsed</b>	<b>58.33%</b>
(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**  
**Seven Months Ending January 31, 2015**

	As of
	<u>1/31/2015</u>
Beginning Fund Balance, July 1, 2014	\$ 48,586
+ Revenue Received Through 01/31/2015	\$ -
- Expenditures Through 01/31/2015	\$ -
Ending Fund Balance, January 31, 2015	<b>\$ 48,586</b>
Encumbrances at 01/31/2015	\$ -
Percentage of Fiscal Year Elapsed	58.33%
(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
	<b>Totals</b>	<b>\$48,586.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**REVENUES**

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

Balance \$0 \$48,586

FACILITIES BLDG