

BENTON SCHOOL DISTRICT
Salary, Operating and Debt Service Funds Monthly Financial Report
Three Months Ending September 30, 2015

	As of
	9/30//2015
Beginning Fund Balance, July 1, 2015	\$ 3,500,000
+ Revenue Received Through 09/30/2015	\$ 17,587,513
- Expenditures Through 09/30/2015	\$ (19,324,119)
Ending Fund Balance, September 30, 2015	\$ 1,763,394
Encumbrances at 09/30/2015	\$ 407,660
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	25%
(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

OP

**BENTON SCHOOL DISTRICT
SALARY, OPERATING AND DEBT SERVICE FUNDS
EXPENDITURE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>PERIOD EXPENDITURES</u>	<u>ENCUMBRANCES OUTSTANDING</u>	<u>YTD EXP</u>	<u>AVAILABLE BALANCE</u>	<u>% YTD TO BUDGET</u>
61110	SAL-CERT	18,105,787	1,496,492	-	3,213,879	14,891,908	18%
61112	STPND-CER	135,198	6,735	-	26,893	108,305	20%
61120	SAL-CLASS	4,409,979	465,890	-	895,247	3,514,732	20%
61122	STPND-CLA	11,997	1,030	-	5,463	6,534	46%
61210	SAL-CRT TEMP	10,000	750	-	11,040	(1,040)	110%
61220	SAL-CLS TEMP	60,000	6,760	-	31,940	28,060	53%
61510	BONUS - CRT	-	-	-	-	-	0%
61511	ATTEND INCENTIVE	16,000	-	-	-	16,000	0%
61512	NBCT BONUS	4,000	-	-	-	4,000	0%
61520	BONUS - CLS						%
61710	SAL-CER SUBS	2,000	27	-	2,827	(827)	141%
61720	SAL-CLS SUBS	50,000	1,099	-	1,099	48,901	2%
61810	CER UNUSED SL	68,000	-	-	-	68,000	0%
61820	CLS UNUSED SL	18,000	-	-	-	18,000	0%
62110	DENTAL-CERT	102,918	9,051	-	18,222	84,696	18%
62120	DENTAL-CLASS	29,816	6,065	-	12,451	17,365	42%
62210	SOC SEC-CER	1,121,939	88,936	-	193,291	928,648	17%
62220	SOC SEC-CLS	265,857	27,939	-	54,166	211,691	20%
62260	MEDI-CER	263,198	20,922	-	45,328	217,870	17%
62270	MEDI-CLS	62,176	6,534	-	12,668	49,508	20%
62310	TCHR RET-CER	2,546,446	212,473	-	457,270	2,089,176	18%
62320	TCHR RET-CLS	540,023	62,976	-	125,444	414,579	23%
62510	UNEMPLY-CER	18,237	2,499	-	2,499	15,738	14%
62520	UNEMPLY-CLASS	9,117	1,249	-	1,249	7,868	14%
62610	WC INS-CER	37,723	3,133	-	6,778	30,945	18%
62620	WC INS-CLS	32,599	3,774	-	6,770	25,789	21%
62710	HLTH INS-CER	700,731	58,990	-	119,056	581,675	17%
62711	CRT-PREM ASST.	26,065	2,177	-	4,533	21,532	17%
62720	HLTH INS-CLS	334,380	28,592	-	66,112	268,268	20%
62721	CLS-PREM ASST	9,519	1,362	-	2,822	6,697	30%
62820	PUBLIC RET-CLS	3,723	450	-	1,042	2,681	28%
62910	OTHER BEN-CERT	6,735	568	-	1,145	5,590	17%
62920	OTHER BEN-CLS	2,641	387	-	791	1,850	30%
63210	INSTRUCT SVCS	45,235	-	-	24,000	21,235	53%
63220	CER SUB-KELLY	275,400	12,404	-	13,339	262,061	5%
63221	CLASS SUB-KELLY	50,000	4,807	-	6,101	43,899	12%
63223	SUB-SCH BSNS-CERT	75,000	3,176	-	3,176	71,824	4%
63230	CONSULTING-EDUC	4,900	-	-	3,788	1,112	77%
63310	CONF FEES-CERT	59,000	9,625	1,765	17,428	39,807	33%
63320	CONF FEES-CLASS	4,719	-	-	9,080	(4,361)	192%
63410	PUPIL SERVICES	40,000	2,282	-	2,350	37,650	6%
63430	ACCOUNTING	2,200	-	-	-	2,200	0%
63431	FINANCIAL AUDITS	10,000	-	-	-	10,000	0%
63440	LEGAL	5,000	-	-	-	5,000	0%
63441	LITIGATION-DEF OF D	2,680	-	-	-	2,680	0%
63444	LEGAL-CONTRACT	3,125	-	-	-	3,125	0%
63445	LEGAL-RESRCH/OPN	13,000	825	-	6,891	6,109	53%
63490	OTHER PROF SVCS	8,625	3,071	-	6,072	2,553	70%
63590	OTHER TECH SVCS	134,700	19,831	4,588	82,585	47,528	65%
63900	OTHR PRF SVC	202,652	7,694	-	43,492	159,160	21%
63910	STAFF DEV	506	-	-	-	506	0%
64110	WATER/SEWER	76,450	9,652	-	14,714	61,736	19%
64210	TRASH DISP	41,850	2,451	29,355	7,966	4,530	89%
64240	LAWN CARE	56,550	10,177	-	23,563	32,987	42%

ACCOUNT	TITLE	BUDGET				AVAIL BAL	% BUDGT
64310	R&M-BLDG/EQUIP	436,457	70,993	13,341	182,842	240,274	45%
64315	PEST CONTROL	15,275	6,690	-	7,795	7,480	51%
64320	R&M-TECH EQUIP	2,404	649	-	649	1,756	27%
64410	RENTAL-LAND/BLDG	53,000	-	-	15,000	38,000	28%
64420	RENTAL-EQUIP	1,000	296	-	432	568	43%
64900	OTHR PROP SVCS	299,715	6,972	9,170	29,232	261,313	13%
65210	PROP INS	180,000	-	-	167,266	12,714	93%
65220	LIAB INS	9,000	-	-	-	9,000	0%
65230	FIDELITY BOND	100	-	-	100	-	100%
65240	FLEET INS	11,500	-	-	-	11,500	0%
65250	ACCIDENT INS	12,560	275	-	275	12,285	2%
65290	OTHER INS	11,500	-	-	20,886	(9,386)	182%
65310	TELEPHONE	82,782	9,371	-	26,407	56,375	32%
65320	POSTAGE	23,918	1,546	-	4,128	19,790	17%
65330	NTWK/INTERNET SVC	4,013	323	-	591	3,422	15%
65331	BROADBAND	70,000	13,548	-	24,911	45,089	36%
65400	ADVERTISING	35,000	107	-	1,749	33,250	5%
65500	PRINTING	1,000	-	-	16	984	2%
65520	COPIER CHRGS	234,021	-	-	6,230	227,791	3%
65530	PRINTER SVCS	22,244	243	-	821	21,423	4%
65610	TUITION	130,000	-	-	-	130,000	0%
65810	TRVL-CERT	20,000	2,364	-	6,488	13,512	32%
65820	TRVL-CLS	6,802	119	-	5,157	1,645	76%
65870	TRVL-NONEMPLOYEE	5,000	100	-	137	4,863	3%
65900	MISC PUR SVC	9,625	196	-	7,218	2,407	75%
65910	PUR SVS LOCAL	71	-	-	-	71	0%
66100	GEN SUPPLIES	776,360	111,152	11,075	247,697	517,588	33%
66110	ACT 756 SUP	58,731	22,184	144	43,103	15,484	74%
66111	ENERGY SAVINGS	17,500	332	-	694	16,806	4%
66120	COPIER SUPP	57,830	649	-	3,672	54,158	6%
66121	CARTRIDGES	2,316	259	-	408	1,908	18%
66140	MUSIC	9,261	1,759	-	1,899	7,362	21%
66210	NAT GAS	133,250	1,215	-	2,415	130,835	2%
66220	ELECTRICITY	667,000	74,766	-	123,662	543,338	19%
66260	GAS/DIESEL	149,400	9,119	-	19,872	129,528	13%
66410	TEXTBOOKS	200,000	89,291	968	130,186	68,846	66%
66420	LIBR BOOKS	55,000	2,643	-	3,061	51,939	6%
66421	E-BOOKS LIBRARY	3,000	-	-	-	3,000	0%
66430	PERIODICALS	6,400	4,779	335	7,397	(1,332)	121%
66440	AUDIOVISUAL	1,200	101	-	101	1,099	8%
66510	SOFTWARE	56,000	70,814	17,044	108,110	(69,154)	223%
66521	PROJECTOR LAMPS	11,732	-	-	425	11,307	4%
66527	TECH-<\$1000	520,935	10,598	287,033	12,054	221,848	57%
66900	OTHER SUPPL/MATL	6,000	528	-	1,750	4,251	29%
66910	UNIFORMS	7,050	6,907	-	7,617	(567)	108%
66999	ASSETS-<\$1000	72,000	1,445	-	16,865	55,135	23%
67320	VEHICLES	150,000	-	-	23,950	126,050	16%
67330	FURNITURE	6,000	2,522	-	2,522	3,478	42%
67340	TECH EQUIP	558,500	-	13,037	53,147	492,316	12%
67390	OTHER EQUIPMENT	60,000	27,342	19,807	43,700	(3,507)	106%
68100	DUES & FEES	92,985	5,773	-	33,801	59,184	36%
68101	LICENSE RENWL FEE	7,000	-	-	225	6,775	3%
68102	CLASS LICENSE REN	75	-	-	-	75	0%
68300	INTEREST	2,336,669	-	-	950,876	1,385,793	41%
68900	MISC EXP	450	719	-	3,138	(2,688)	697%
68999	ALLOCATED CHRGS	-	-	-	-	-	0%
69100	PRINC PMT	2,255,000	-	-	-	2,255,000	0%
69330	TO UNRES BLDG FD	1,653,268	-	-	-	1,653,268	0%
69331	TP REST BLDG FD	9,606	-	-	-	9,606	0%
69332	TP QSCB BLDG FD	444,474	-	-	-	444,474	0%

69340	TO DS FUND	4,189,826	500	-	952,301	3,237,525	23%
69380	TO FS FUND	50,000	-	-	-	50,000	0%
69400	PROG FUND RETURN		-		101	(101)	
69410	PROGRAM FUNDING	-	-	-	-		0%
TOTAL	REPORT	\$ 46,418,201	\$ 3,162,041	\$ 407,660	\$ 8,887,646	\$ 37,122,834	0%

**BENTON SCHOOL DISTRICT
SALARY, OPERATING AND DEBT SERVICE FUNDS
REVENUE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>RECEIPTS</u>	<u>YTD REVENUE</u>	<u>AVAILABLE BALANCE</u>	<u>% YTD TO BUDGET</u>
11110	PROP TAXES-CURR	8,692,617	346,427	870,018	7,822,599	0%
11115	PROP TAX RELIEF, CURR		191,258	526,099	(526,099)	
11120	PROP TAX-40%BY 6/30	6,824,510	-	-	6,824,510	0%
11140	PROP TAX-DELINQ	901,779	24,105	67,789	833,990	0%
11150	EXCESS COMMISSION	20,160	-	-	20,160	0%
11160	LAND REDEMP-INSTATE SAL	155,720	15,907	22,652	133,068	0%
11400	PENALTIES/INTEREST ON TAXES	1,633	-	-	1,633	0%
11500	INT-UNAPPORT PROP TAXES	10,814	-	-	10,814	0%
15100	INT ON INVESTMENTS	54,000	4,211	14,071	39,929	
19130	LEA BUILDINGS & FACIL	21,000	750	3,025	17,975	0%
19200	PRIVATE CONTRIBUTIONS	-	-	-	-	0%
19800	REFUNDS OF PRIOR YR EXP	-	1,387	18,930	(18,930)	0%
19900	MISC REV FR LOCAL SOURCE	-	21	920	(920)	0%
31101	STATE FOUNDATION AID	22,844,363	2,076,760	4,153,520	18,690,843	0%
31103	98% TAX COLLECT GUARANTEE	121,434	-	-	121,434	0%
31450	STUDENT GROWTH	-	-	-	-	0%
32232	SCH RECOGNITION AWARDS	-	-	-	-	0%
32250	PQE INDUCTION/MENTORING	16,000	-	-	16,000	0%
32256	PROF DEVELOPMENT	129,657	129,657	129,657	-	0%
32260	ACT 799-GAME & FISH COMM	-	-	-	-	0%
32310	HAND CHILD SUPERVISOR	18,000	-	-	18,000	0%
32314	SPED EXT SCH YEAR	5,000	-	3,108	1,892	0%
32355	SPEC ED-CATASTROPHIC OCC	84,000	-	-	84,000	0%
32361	AP INCENTIVE	-	-	-	-	0%
32370	ALT LEARNING	277,231	-	-	277,231	0%
32371	LIMITED ENG PROF	66,744	-	-	66,744	0%
32381	NSLA STATE AID	1,105,182	97,994	195,988	909,194	0%
32415	SEC VOC CNTR	130,000	-	32,500	97,500	0%
32480	VOC NEW PGM START-UP	-	-	-	-	0%
32710	AR BETTER CHANCE(ABC)	81,894	8,400	16,800	65,094	0%
32912	GENERAL FACILITIES	-	-	-	-	0%
32915	DEBT SVC SUPPL	243,455	-	121,728	121,727	0%
32941	GOV COMP SCIENCE GRANT	20,000	-	20,000	-	
43980	INTEREST REBATE QSCB	405,343	-	-	405,343	0%
53100	SALE OF EQUIP	-	-	-	-	0%
53200	SALE OF BLDG & GROUNDS	-	-	-	-	0%
53400	COMP-LOSS FIXED ASSETS			1,956	(1,956)	
52900	INDIRECT COSTS	20,000			20,000	
TOTAL REPORT		\$ 42,250,536	\$ 2,896,877	\$ 6,198,759	\$ 36,051,776	15%

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

MONTH	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>
JULY	\$ 2,359,472	\$ 1,908,216	\$ 2,599,722	\$ 6,462,574
AUGUST	\$ 1,919,462	\$ 1,747,328	\$ 2,047,360	\$ 2,028,060
SEPTEMBER	\$ 1,658,250	\$ 1,872,241	\$ 1,945,136	\$ 1,763,394
OCTOBER	\$ 2,068,346	\$ 1,682,148	\$ 2,555,169	
NOVEMBER	\$ 3,819,923	\$ 5,410,906	\$ 6,984,394	
DECEMBER	\$ 4,460,798	\$ 4,826,962	\$ 7,601,831	
JANUARY	\$ 2,756,038	\$ 3,896,784	\$ 4,674,438	
FEBRUARY	\$ 2,469,160	\$ 3,591,090	\$ 4,431,890	
MARCH	\$ 2,239,737	\$ 3,265,365	\$ 4,401,867	
APRIL	\$ 2,731,369	\$ 4,099,058	\$ 4,952,684	
MAY	\$ 5,210,510	\$ 6,633,694	\$ 6,869,860	
JUNE	\$ 3,249,248	\$ 5,994,988	\$ 6,540,245	

BENTON SCHOOL DISTRICT
Athletic Funds (7100 & 7101) Monthly Financial Report
Three Months Ending September 30, 2015

	As of
	<u>9/30/2015</u>
Beginning Fund Balance, July 1, 2015	\$ <u>202,215</u>
+ Revenue Received Through 09/30/2015	\$ <u>204,545</u>
- Expenditures Through 09/30/2015	\$ <u>(87,272)</u>
Ending Fund Balance, September 30, 2015	\$ <u>319,488</u>
Encumbrances at 09/30/2015	\$ 17,201
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	25%
(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

**BENTON SCHOOL DISTRICT
ATHLETIC FUNDS (7100 & 7101)
EXPENDITURE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>PERIOD EXPENDITURES</u>	<u>ENCUMBRANCES OUTSTANDING</u>	<u>YTD EXP</u>	<u>AVAILABLE BALANCE</u>	<u>%YTD TO BUDGET</u>
61112	STPND-CRT	9,000	2,448	-	2,448	6,552	27%
61122	STPND-CLS	-	-	-	-	-	0%
62120	DENTAL-CLASS	-	2	-	2	(2)	0%
62210	SOC SEC-CER	-	65	-	65	(65)	0%
62220	SOC SEC-CLS	-	87	-	87	(87)	0%
62260	MEDICARE-CERT	-	15	-	15	(15)	0%
62270	MEDICARE-CLS	-	20	-	20	(20)	0%
62310	TCHR RET-CER	-	146	-	146	(146)	0%
62320	TCHR RET-CLS	-	33	-	33	(33)	0%
62610	WC INS-CERT	-	2	-	2	(2)	0%
62620	WC INS-CLASS	-	3	-	3	(3)	0%
62920	OTHER BEN-CLASS	-	0	-	0	(0)	0%
63310	CONF FEES-CERT	-	-	-	-	-	0%
63900	OTHER PROF SVC	42,500	5,224	-	5,832	36,668	14%
64240	LAWN CARE	8,000	579	6,910	579	512	94%
64310	R&M-BLDG/EQUIP	12,000	2,159	-	2,203	9,797	18%
65190	TRANS PURCH OTH	-	-	-	-	-	0%
65250	ACCIDENT INS	-	-	-	8,364	(8,364)	0%
65310	TELEPHONE	-	554	-	1,660	(1,660)	0%
65320	POSTAGE	-	-	-	98	(98)	0%
65330	NTWK/INTERNET	-	-	-	-	-	0%
65400	ADVERTISING	-	-	-	200	(200)	0%
65810	TRAVEL-CERT	3,000	515	-	515	2,485	17%
65820	TRAVEL-CLASS	3,000	222	-	222	2,778	7%
65870	TRAVL-NONEMPLOY	6,000	1,744	-	1,744	4,256	29%
65880	MEALS	3,500	1,070	-	1,287	2,213	37%
65900	MISC PUR SVC	-	-	-	-	-	0%
66100	GEN SUPPLIES	194,200	20,774	10,291	44,796	139,112	28%
66121	CARTRIDGES	-	-	-	-	-	0%
66260	GAS/DIESEL	-	-	-	-	-	0%
66999	ASSETS >\$1000	-	-	-	-	-	0%
67220	BLDG IMPROV	-	-	-	-	-	0%
67350	TECH SOFTWARE	-	-	-	-	-	0%
67390	OTHER EQUIPMENT	-	9,681	-	12,414	(12,414)	0%
68100	DUES & FEES	12,700	3,666	-	4,536	8,164	36%
TOTAL REPORT		\$ 293,900	\$ 49,010	\$ 17,201	\$ 87,272	\$ 189,427	36%

**BENTON SCHOOL DISTRICT
ATHLETIC FUNDS (7100 & 7101)
REVENUE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>RECEIPTS</u>	<u>YTD REVENUE</u>	<u>AVAILABLE BALANCE</u>	<u>% YTD TO BUDGET</u>
17110	ATHLETICS ADMISSIONS	159,593	1,843	6,743	152,850	0%
17111	FOOTBALL GATE	-	135,888	137,793	(137,793)	0%
17112	FOOTBALL RESERVED SEAT	-	255	11,360	(11,360)	0%
17113	BASKETBALL GATE	-			-	0%
17114	BASEBALL GATE	-			-	0%
17115	BASKETBALL SEASON PASS	-			-	0%
17116	SOFTBALL GATE	-			-	0%
17117	SOCCER GATE	-			-	0%
17118	VOLLEYBALL GATE	-	3,914	6,814	(6,814)	0%
17210	SCH SPONS SALES	35,591	1,832	1,832	33,759	0%
19200	PRIVATE CONTRIBUTIONS	24,493	-		24,493	0%
19921	ADVERTISING		36,504	40,004	(40,004)	
19900	MISC REV LOCAL SOURCES	45,160	-		45,160	0%
TOTAL REPORT		\$ 264,837	\$ 180,235	\$ 204,545	\$ 60,293	0%

BENTON SCHOOL DISTRICT
Food Service Fund (8000) Monthly Financial Report
Three Months Ending September 30, 2015

Beginning Fund Balance, July 1, 2015	\$ 141,608
+ Revenue Received Through 09/30/2015	\$ 178,786
- Expenditures Through 09/30/2015	\$ (243,566)
Ending Fund Balance, September 30, 2015	\$ 76,827
Encumbrances at 09/30/2015	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	25%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

June Claim not completed as of July 31, 2015

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)

**BENTON SCHOOL DISTRICT
FOOD SERVICE FUNDS
EXPENDITURE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>PERIOD EXPENDITURES</u>	<u>ENCUMBRANCES OUTSTANDING</u>	<u>YTD EXP</u>	<u>AVAILABLE BALANCE</u>	<u>%YTD TO BUDGET</u>
61120	SAL-CLASS	665,894	89,093		115,581	550,313	17%
61220	SAL-CLS TEMP		173		173	(173)	0%
61520	BONUS-CLS						0%
61720	SAL-CLS SUBS		721		721	(721)	0%
61820	CLS UNUSED SL						0%
62120	DENTAL-CLASS	4,490	1,182		2,230	2,260	50%
62220	SOC SEC-CLS	41,285	5,444		7,078	34,208	17%
62270	MEDICARE-CLS	9,655	1,273		1,655	8,000	17%
62320	TCHR RET-CLS	93,225	12,598		16,306	76,919	17%
62620	WC INS-CLS	9,475	1,354		1,503	7,972	16%
62720	HLTH INS-CLS	41,827	5,292		12,295	29,532	29%
62721	PREMIUM ASST.	966	185		355	611	37%
62720	PUBLIC RET-CLS					-	0%
62920	OTHR BENEFIT-CLS	551	95		178	373	32%
63320	CONF FEES-CLASS	825				825	0%
63590	OTHER TECH SVCS	7,500				7,500	0%
63900	OTHER PROF SVCS	50				50	0%
64210	TRASH DISPOSAL					-	0%
64310	R&M-BLDG/GRN	35,500	10,974		11,276	24,224	32%
64900	OTHER PROP SV					-	0%
65310	TELEPHONE	3,000	317		784	2,216	26%
65320	POSTAGE	400	-		63	337	16%
65520	COPIER CHRGS	500	-		1,117	(617)	223%
65700	FS MANAGEMENT	8,000				8,000	0%
65820	TRAVEL-CLS	4,750	151		229	4,521	5%
65900	MISC PUR SVC					-	0%
66100	GEN SUPPLIES	86,000	8,051	186	8,291	77,523	10%
66120	COPIER SUPPLIES	400				400	0%
66121	CARTRIDGES					-	0%
66300	FOOD	774,693	63,146		63,146	711,548	8%
66520	CAFÉ SUPPLIES					-	0%
66900	OTHER SUPPLIES					-	0%
67320	VEHICLES					-	0%
67390	OTHER EQUIP	48,000				48,000	0%
68100	DUES & FEES	4,000	515		586	3,414	15%
TOTAL REPORT		\$ 1,840,987	\$ 200,563	\$ 186	\$ 243,566	\$ 1,597,235	13%

**BENTON SCHOOL DISTRICT
FOOD SERVICE FUNDS
REVENUE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>RECEIPTS</u>	<u>YTD REVENUE</u>	<u>AVAILABLE BALANCE</u>	<u>% YTD TO BUDGET</u>
15100	INT ON INVESTMENTS	-	-	0	(0)	0%
16100	DAILY SALES	-	1,673	1,673	(1,673)	0%
16110	SCHOOL LUNCH PROGRAM	258,893	15,912	50,911	207,982	20%
16120	SCHOOL BRKFAST PROG	42,287	5,049	7,502	34,785	18%
16190	OTHER DAILY SALES	148,001	16,567	34,734	113,266	23%
16215	ALA CAR-DIST WIDE	96,903	12,646	19,032	77,871	20%
16220	ADULT MEALS	20,077	2,059	2,877	17,200	14%
16300	SPECIAL FUNCTIONS	1,041	-	39	1,001	4%
16900	OTHER FOOD SVS REVENUE	2,285	-	528	1,757	23%
19900	Misc Revenue-Local	406	-	(77)	483	-19%
32520	MATCHING (STATE)	13,707			13,707	0%
45510	FREE & REDUCED SECTION	918,817	50,042	50,042	868,776	5%
45512	LUNCH PAID - SECTION 4	29,148	1,520	1,520	27,628	5%
45520	BREAKFAST	229,430	10,005	10,005	219,425	4%
45561	COMMODITIES	138,044			138,044	0%
52200	TRANS FROM OPERATING FU	50,000			50,000	0%
TOTAL	REPORT	\$ 1,949,037	\$ 115,473	\$ 178,786	1,770,251	9%

BENTON SCHOOL DISTRICT
Federal Funds Monthly Financial Report
Three Months Ending September 30, 2015

Prior Year Carryover	\$ 155,457
Year To Date Revenue	\$ 222,857
Year To Date Expenditures	\$ (256,364)
Ending Fund Balance, September 30, 2015	\$ 121,949
Encumbrances	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
Percentage of Fiscal Year Elapsed	25%
(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, 2015**

FUND	FUND TITLE	BEGINNING BALANCE	REVENUE	EXPENDITURES	ENDING BALANCE
6430	ROTC	9,182	18,679	15,073	12,788
6501	TITLE I	-	63,033	70,162	(8,129)
6570	CARL PERKINS	-	1,266	-	1,266
6702	TITLE VI-B	-	118,142	128,929	(10,786)
6750	MEDICAID REIMB	36,539	1,808	3,529	34,819
6752	MCAID ADMIN CLAIM(ARMAC)	109,735	-	17,283	92,452
6756	TITLE II-A	-	16,742	16,742	-
6761	TITLE III-ENG LAND ACQ	-	4,188	4,648	(460)
	TOTAL FEDERAL FUNDS	155,457	223,857	256,364	121,949

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
EXPENDITURE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>PERIOD EXPENDITURES</u>	<u>ENCUMBRANCES OUTSTANDING</u>	<u>YTD EXP</u>	<u>AVAILABLE BALANCE</u>	<u>% YTD TO BUDGET</u>
61110	SAL-CERT	717,953	56,801	-	120,513	597,441	17%
61112	STPND-CER	7,503	625	-	1,876	5,627	25%
61120	SAL-CLASS	255,747	31,113	-	38,692	217,055	15%
61210	SAL-CER TEMP	28,239	650	-	4,203	24,036	15%
61510	BONUS-CRT	-	-	-	-	-	0%
61511	ATTEND INCENTIVE	-	-	-	-	-	0%
61520	BONUS-CLS	-	-	-	-	-	0%
61710	SAL-CRT SUBS	-	-	-	-	-	0%
61810	CER UNUSED SL	-	-	-	-	-	0%
62110	DENTAL-CERT	723	274	-	513	209	71%
62120	DENTAL-CLASS	2,302	551	-	1,115	1,187	48%
62210	SOC SEC-CER	50,975	3,441	-	7,533	43,442	15%
62220	SOC SEC-CLS	15,866	1,884	-	2,350	13,517	15%
62260	MEDI-CER	13,025	805	-	1,762	11,263	14%
62270	MEDI-CLS	3,711	440	-	550	3,162	15%
62310	TCHR RET-CER	108,552	8,131	-	17,723	90,830	16%
62320	TCHR RET-CLS	35,830	4,356	-	5,417	30,413	15%
62610	WC INS-CER	1,605	121	-	256	1,349	16%
62620	WC INS-CLS	533	65	-	81	452	15%
62710	HLTH INS-CER	23,759	1,882	-	3,633	20,127	15%
62711	CRT PREM ASST	866	44	-	93	772	11%
62720	HLTH INS-CLS	12,523	1,521	-	3,104	9,419	25%
62721	CLS PREM ASST	398	31	-	63	335	16%
62910	OTHER BEN-CRT	262	22	-	44	219	17%
62920	OTHER BEN-CLS	194	33	-	67	127	35%
63220	CERT SUB-KELLY	7,700	83	-	83	7,618	1%
63221	CLASS - SUBS	4,000	244	-	244	3,756	6%
63223	SUB-SCH BSNS	22,000	165	-	165	21,835	1%
63230	CONSULTING	-	-	-	-	-	0%
63240	STDNT ASSESSMT	-	-	-	-	-	0%
63310	CONF FEE-CERT	48,661	1,165	125	5,480	43,056	12%
63320	CONF FEE-CLASS	4,071	360	-	585	3,486	14%
63410	PUPIL SVC	28,093	1,958	-	1,958	26,135	7%
63441	LITIGATION	-	340	-	340	(340)	
63490	OTHER PROF SVS	-	608	-	608	(608)	0%
63590	OTHER TECH SVS	13,000	1,424	-	12,884	116	99%
63900	OTHR PROF SVCS	44,214	2,090	-	4,635	39,579	10%
64310	R&M-BLDG/EQUIP	2,815	-	-	-	2,815	0%
64420	RENTAL-EQUIP	244	-	-	-	244	0%
65310	TELEPHONE	6,500	449	-	1,137	5,363	17%
65320	POSTAGE	-	-	-	14	(14)	0%
65400	ADVERTISING	100	-	-	-	100	0%
65520	COPIER CHRGS	-	-	-	-	-	0%
65810	TRVL-CERT	9,300	-	-	69	9,231	1%

65820	TRVL-CLASS	4,200	-	-	248	3,952	6%
65870	TRVL-NONEMP	250	13	-	13	237	5%
		-	-	-			0%
		-	-	-			0%
		-	-	-			0%
ACCOUNT	TITLE	-	-	-		AVAIL BAL	0%
65900	MISC PUR SVC	-	-	-	35	(35)	0%
65910	SVS PUR LOCALLY	45,140	-	-	-	45,140	0%
66100	GEN SUPPLIES	265,844	13,844	13,802	17,093	234,950	12%
66120	COPIER SUPP	-	-	-	-	-	0%
66260	GAS/DIESEL	4,000	-	-	-	4,000	0%
66510	SOFTWARE	9,000	300	-	300	8,700	3%
66527	TECH SUPPL<1000	315,646	164	2,452	164	313,031	1%
66900	OTHER SUPPLIES	-	521	-	521	(521)	
66999	ASSETS<\$1000	-	-	-	-	-	0%
67330	FURNITURE	1,500	-	-	-	1,500	0%
67340	TECH EQUIP	33,329	-	2,960	-	30,368	9%
68100	DUES & FEES	1,450	-	-	205	1,245	14%
68400	INDIR COSTS	20,000	-	-	-	20,000	0%
68900	MISC.EXP	250	-	-	-	250	0%
TOTAL	REPORT	\$ 2,171,872	\$ 136,516	\$ 19,339	\$ 256,364	\$ 1,896,169	13%

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
REVENUE STATUS REPORT
Three Months Ending September 30, 2015**

<u>ACCOUNT</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>RECEIPTS</u>	<u>YTD REVENUE</u>	<u>AVAILABLE BALANCE</u>	<u>% YTD TO BUDGET</u>
43160	ROTC	74,715	6,226	18,679	56,036	25%
45110	ESEA TITLE I REGULAR	660,435	62,032	62,033	598,402	9%
45310	VOC BASIC GRANT	-	1,266	1,266	(1,266)	0%
45613	VIB PASSTHRU	925,321	118,142	118,142	807,179	13%
45650	MEDICAID	38,029	1,808	1,808	36,221	5%
45910	MEDICAID CATASTROPHIC	-	-	-	-	0%
45913	MCAID ADM CLAIM(ARMAC)	115,332	-	-	115,332	0%
45917	MEDICAID VISION/HEARING	-	-	-	-	0%
45925	TITLE II-A	322,501	16,742	16,742	305,759	5%
45935	ENG LANG ACQ-TITLE III	<u>35,539</u>	<u>4,188</u>	<u>4,188</u>	31,351	12%
TOTAL REPORT		\$ 2,171,872	\$ 210,404	\$ 222,857	\$ 1,949,015	0%

BENTON SCHOOL DISTRICT
Unrestricted Building Fund (3000) Monthly Financial Report
Three Months Ending September 30, 2015

	As of
	8/31/2015
Beginning Fund Balance, July 1, 2015	\$ 10,118,681
+ Revenue Received Through 08/31/2015	\$ -
- Expenditures Through 08/31/2015	\$ (406,098)
Ending Fund Balance, July July	\$ 9,712,583
Encumbrances at 08/31/2015	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	25%
(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

**BENTON SCHOOL DISTRICT
BUILDING FUNDS
2014-2015 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
Three Months Ending September 30, 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	8,150,064	-	315,000	7,835,064
3002	QSCB BLDG FUND-11/23/2010	1,792,375	-	-	1,792,375
3003	BLDG FUND - 6/01/2012	-	-	-	-
3005	UNREST BLDG-DEFERRED	44,918	-	38,484	6,434
3010	BLDG PROJECT-BOND REFUND	10,477	-	-	10,477
3300	BOND REFUND SAVINGS	120,847	-	52,614	68,233
3404	ACAD FAC-PARTNERSHIP	-	-	-	-
TOTAL REPORT		\$ 10,118,681	\$ -	\$ 406,098	\$ 9,712,583

* - RESTRICTED (SINKING FUND) NOT AVAILABLE

FUND 3404 FACILITIES PARTNERSHIP				
TOTAL ALL FUNDS			315,000.00	525,000.00