

BENTON SCHOOL DISTRICT
Salary, Operating and Debt Service Funds Monthly Financial Report
Six Months Ending December 31, 2015

	As of
	12/31/2015
Beginning Fund Balance, July 1, 2015	\$ 3,500,000
+ Revenue Received Through 12/31/2015	\$ 44,686,367
- Expenditures Through 12/31/2015	\$ (42,011,282)
Ending Fund Balance, December 31, 2015	\$ 6,175,085
Encumbrances at 12/31/2015	\$ 100,461
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	50%
(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
SALARY, OPERATING AND DEBT SERVICE FUNDS
EXPENDITURE STATUS REPORT
Six Months Ending December 31, 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	1,500,504	-	7,707,217	10,398,570	43%
61112	STPND-CER	135,198	17,577	-	61,726	73,472	46%
61120	SAL-CLASS	4,390,089	344,905	-	1,986,186	2,403,903	45%
61122	STPND-CLA	11,997	1,000	-	8,538	3,459	71%
61210	SAL-CRT TEMP	10,000	1,250	-	13,790	(3,790)	138%
61220	SAL-CLS TEMP	60,000	6,374	-	46,847	13,153	78%
61510	BONUS - CRT	-	419,280	-	419,280	(419,280)	#DIV/0!
61511	ATTEND INCENTIVE	16,000	-	-	-	16,000	0%
61512	NBCT BONUS	4,000	-	-	-	4,000	0%
61520	BONUS - CLS	-	116,756	-	116,756	(116,756)	#DIV/0!
61710	SAL-CER SUBS	2,000	1,229	-	4,135	(2,135)	207%
61720	SAL-CLS SUBS	50,000	3,911	-	10,653	39,347	21%
61810	CER UNUSED SL	68,000	150	-	150	67,850	0%
61820	CLS UNUSED SL	18,000	-	-	-	18,000	0%
62110	DENTAL-CERT	102,918	9,867	-	46,220	56,698	45%
62120	DENTAL-CLASS	29,771	3,856	-	20,777	8,994	70%
62210	SOC SEC-CER	1,121,939	115,242	-	485,753	636,186	43%
62220	SOC SEC-CLS	264,624	28,070	-	127,443	137,181	48%
62260	MEDI-CER	263,198	27,216	-	114,399	148,799	43%
62270	MEDI-CLS	61,888	6,565	-	29,805	32,082	48%
62310	TCHR RET-CER	2,546,446	273,351	-	1,155,554	1,390,892	45%
62320	TCHR RET-CLS	537,238	63,056	-	289,800	247,439	54%
62510	UNEMPLY-CER	18,237	2,350	-	4,849	13,388	27%
62520	UNEMPLY-CLASS	9,117	1,441	-	2,690	6,427	30%
62610	WC INS-CER	37,723	4,039	-	17,086	20,637	45%
62620	WC INS-CLS	32,518	2,954	-	15,545	16,973	48%
62710	HLTH INS-CER	700,731	59,121	-	295,859	404,872	42%
62711	CRT-PREM ASST.	26,065	2,183	-	11,071	14,994	42%
62720	HLTH INS-CLS	331,623	21,525	-	123,192	208,431	37%
62721	CLS-PREM ASST	9,425	805	-	4,736	4,689	50%
62820	PUBLIC RET-CLS	3,723	297	-	1,941	1,782	52%
62910	OTHER BEN-CERT	6,735	571	-	2,855	3,880	42%
62920	OTHER BEN-CLS	2,620	225	-	1,294	1,326	49%
63210	INSTRUCT SVCS	51,136	825	-	26,175	24,961	51%
63220	CER SUB-KELLY	287,051	33,564	-	105,812	181,239	37%
63221	CLASS SUB-KELLY	49,100	4,300	-	21,251	27,849	43%
63223	SUB-SCH BSNS-CERT	75,000	14,066	-	39,870	35,130	53%
63230	CONSULTING-EDUC	4,900	273	-	4,061	839	83%
63310	CONF FEES-CERT	64,473	2,020	-	27,620	36,854	43%
63320	CONF FEES-CLASS	12,519	-	-	9,680	2,840	77%
63410	PUPIL SERVICES	40,156	2,902	-	13,195	26,961	33%
63430	ACCOUNTING	2,200	-	-	-	2,200	0%
63431	FINANCIAL AUDITS	10,000	6,200	-	6,200	3,800	62%
63440	LEGAL	5,000	-	-	-	5,000	0%
63441	LITIGATION-DEF OF D	2,680	-	-	-	2,680	0%
63444	LEGAL-CONTRACT	3,125	1,250	-	1,250	1,875	40%
63445	LEGAL-RESRCH/OPN	13,000	286	-	7,589	5,411	58%
63470	ARCHITECTURAL	-	1,238	-	1,238	(1,238)	#DIV/0!
63490	OTHER PROF SVCS	8,625	-	-	6,072	2,553	70%
63590	OTHER TECH SVCS	136,431	300	2,256	116,744	17,431	87%
63900	OTHR PRF SVC	160,387	5,685	-	52,836	107,551	33%
63910	STAFF DEV	506	-	-	-	506	0%
64110	WATER/SEWER	76,450	8,030	-	38,951	37,499	51%
64210	TRASH DISP	41,850	2,455	29,355	15,879	(3,383)	108%
64240	LAWN CARE	56,550	9,817	-	53,373	3,177	94%

ACCOUNT	TITLE	BUDGET				AVAIL BAL	% BUDGT
64310	R&M-BLDG/EQUIP	435,603	40,839	15,346	262,130	158,128	64%
64315	PEST CONTROL	15,275	1,390	-	10,152	5,123	66%
64320	R&M-TECH EQUIP	2,491	-	100	736	1,656	34%
64410	RENTAL-LAND/BLDG	53,000	-	-	22,500	30,500	42%
64420	RENTAL-EQUIP	1,000	-	-	432	568	43%
64900	OTHR PROP SVCS	299,715	939	-	206,389	93,326	69%
65210	PROP INS	180,000	-	-	167,286	12,714	93%
65220	LIAB INS	9,000	-	-	-	9,000	0%
65230	FIDELITY BOND	100	-	-	100	-	100%
65240	FLEET INS	11,500	(462)	-	305	11,195	3%
65250	ACCIDENT INS	12,560	-	-	225	12,335	2%
65290	OTHER INS	13,040	462	-	21,348	(8,308)	164%
65310	TELEPHONE	82,512	16,119	-	51,718	30,794	63%
65320	POSTAGE	25,406	2,633	-	9,587	15,819	38%
65330	NTWK/INTERNET SVC	5,113	204	-	1,082	4,031	21%
65331	BROADBAND	70,000	7,742	-	43,975	26,025	63%
65400	ADVERTISING	35,000	-	-	2,975	32,025	8%
65500	PRINTING	2,039	-	-	453	1,586	22%
65520	COPIER CHRGS	235,313	20,896	-	109,805	125,508	47%
65530	PRINTER SVCS	22,244	2,053	-	11,083	11,161	50%
65610	TUITION	130,000	79,625	-	79,625	50,375	61%
65810	TRVL-CERT	21,219	1,962	-	16,705	4,514	79%
65820	TRVL-CLS	11,538	308	-	5,893	5,645	51%
65870	TRVL-NONEMPLOYEE	15,713	210	-	682	15,030	4%
65900	MISC PUR SVC	10,325	55	-	7,328	2,997	71%
65910	PUR SVS LOCAL	71	-	-	500	(429)	704%
66100	GEN SUPPLIES	783,505	52,556	11,949	399,897	371,659	53%
66110	ACT 756 SUP	58,806	4,330	671	51,803	6,331	89%
66111	ENERGY SAVINGS	11,891	332	866	1,357	9,668	19%
66120	COPIER SUPP	57,978	-	30	48,919	9,028	84%
66121	CARTRIDGES	7,042	1,314	-	4,943	2,100	70%
66140	MUSIC	5,697	1,217	-	5,098	598	89%
66210	NAT GAS	133,250	7,415	-	14,268	118,982	11%
66220	ELECTRICITY	667,000	49,128	-	296,933	370,067	45%
66260	GAS/DIESEL	149,400	3,166	-	42,271	107,129	28%
66410	TEXTBOOKS	189,456	-	901	131,314	57,242	70%
66420	LIBR BOOKS	54,670	5,698	2,108	11,832	40,730	25%
66421	E-BOOKS LIBRARY	3,000	-	-	-	3,000	0%
66430	PERIODICALS	9,169	-	335	7,596	1,238	86%
66440	AUDIOVISUAL	1,240	32	-	133	1,107	11%
66510	SOFTWARE	162,763	8,117	4,983	153,602	4,178	97%
66521	PROJECTOR LAMPS	11,732	446	-	871	10,861	7%
66527	TECH<\$1000	533,511	2,640	1,623	380,359	151,530	72%
66900	OTHER SUPPL/MATL	6,277	587	-	2,433	3,844	39%
66910	UNIFORMS	7,617	-	-	7,617	-	100%
66999	ASSETS<\$1000	62,227	165	-	17,647	44,579	28%
67320	VEHICLES	150,000	20,450	-	51,900	98,100	35%
67330	FURNITURE	8,022	-	-	2,522	5,500	31%
67340	TECH EQUIP	448,560	-	7,151	186,733	254,675	43%
67390	OTHER EQUIPMENT	68,980	18,124	22,517	89,927	(43,464)	163%
68100	DUES & FEES	93,358	1,635	270	45,696	47,392	49%
68101	LICENSE RENWL FEE	7,000	-	-	375	6,625	5%
68102	CLASS LICENSE REN	75	-	-	-	75	0%
68300	INTEREST	2,343,384	-	-	1,175,050	1,168,335	50%
68900	MISC EXP	3,650	-	-	3,138	512	86%
68901	TRIP CHARGES	(4,297)	7,593	-	7,593	(11,890)	-177%
68999	ALLOCATED CHRGS	-	-	-	-	-	#DIV/0!
69100	PRINC PMT	2,255,000	-	-	-	2,255,000	0%
69330	TO UNRES BLDG FD	1,653,268	-	-	412,472	1,240,796	25%

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	15,462	-	967,763	3,222,063	23%
69380	TO FS FUND	50,000	-	-	-	50,000	0%
69400	PROG FUND RETURN		-		101	(101)	#DIV/0!
69410	PROGRAM FUNDING	-	-	-	-	-	#DIV/0!
TOTAL	REPORT	\$ 46,415,661	\$ 3,504,263	\$ 100,461	\$ 19,229,119	\$ 27,086,081	0%

**BENTON SCHOOL DISTRICT
SALARY, OPERATING AND DEBT SERVICE FUNDS
REVENUE STATUS REPORT
Six Months Ending December 31, 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	996,468	7,785,669	906,948	78%
11115	PROP TAX RELIEF, CURR		415	833,587	(833,587)	
11120	PROP TAX-40%BY 6/30	6,824,510	-	-	6,824,510	0%
11140	PROP TAX-DELINQ	901,779	202,871	374,092	527,687	41%
11150	EXCESS COMMISSION	20,160	209	209	19,951	1%
11160	LAND REDEMP-INSTATE SAL	155,720	9	50,762	104,958	33%
11400	PENALTIES/INTEREST ON TAXES	1,633	1,227	1,227	406	75%
11500	INT-UNAPPORT PROP TAXES	10,814	4,555	4,555	6,259	42%
15100	INT ON INVESTMENTS	54,000	6,381	30,227	23,773	56%
19130	LEA BUILDINGS & FACIL	21,000	1,000	6,925	14,075	33%
19200	PRIVATE CONTRIBUTIONS	-	-			0%
19800	REFUNDS OF PRIOR YR EXP	-	-	19,780	(19,780)	0%
19900	MISC REV FR LOCAL SOURCE	-	85	11,337	(11,337)	0%
31101	STATE FOUNDATION AID	22,844,363	2,076,760	10,383,800	12,460,563	45%
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	17,600	17,600	(1,600)	110%
32256	PROF DEVELOPMENT	129,657	-	129,657	-	100%
32260	ACT 799-GAME & FISH COMM	-	-	-	-	0%
32310	HAND CHILD SUPERVISOR	18,000	-	-	18,000	0%
32314	SPED EXT SCH YEAR	5,000	-	5,624	(624)	112%
32355	SPEC ED-CATASTROPHIC OCC	84,000	-	-	84,000	0%
32361	AP INCENTIVE	-	10,100	10,100	(10,100)	0%
32370	ALT LEARNING	277,231	-	221,785	55,446	80%
32371	LIMITED ENG PROF	66,744	71,928	71,928	(5,184)	108%
32381	NSLA STATE AID	1,105,182	97,993	517,221	587,961	47%
32415	SEC VOC CNTR	130,000	-	65,000	65,000	50%
32480	VOC NEW PGM START-UP	-	-	-	-	0%
32710	AR BETTER CHANCE(ABC)	81,894	15,401	49,001	32,893	60%
32912	GENERAL FACILITIES	-	-	-	-	0%
32915	DEBT SVC SUPPL	243,455	-	121,728	121,727	50%
32941	GOV COMP SCIENCE GRANT	20,000	-	20,000	-	100%
43980	INTEREST REBATE QSCB	405,343	-	202,672	202,671	50%
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	\$ 3,503,001	\$ 20,936,441	\$ 21,314,094	36%

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	\$ 2,623,033
NOVEMBER	\$ 3,819,923	\$ 5,410,906	\$ 6,984,394	\$ 6,160,884
DECEMBER	\$ 4,460,798	\$ 4,826,962	\$ 7,601,831	\$ 6,175,085
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	

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BENTON SCHOOL DISTRICT
Athletic Funds (7100 & 7101) Monthly Financial Report
Six Months Ending December 31, 2015

	As of
	<u>12/31/2015</u>
Beginning Fund Balance, July 1, 2015	\$ <u>202,215</u>
+ Revenue Received Through 12/31/2015	\$ <u>243,849</u>
- Expenditures Through 12/31/2015	\$ <u>(149,564)</u>
Ending Fund Balance, December 31, 2015	\$ <u>296,501</u>
Encumbrances at 12/31/2015	\$ <u>13,932</u>
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	50%
(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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**BENTON SCHOOL DISTRICT
ATHLETIC FUNDS (7100 & 7101)
EXPENDITURE STATUS REPORT
Six Months Ending December 31, 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	2,107	-	11,243	(2,243)	125%
61122	STPND-CLS	-	-	-			0%
62120	DENTAL-CLASS	-	-	-	2	(2)	0%
62210	SOC SEC-CER	-	52	-	229	(229)	0%
62220	SOC SEC-CLS	-	78	-	469	(469)	0%
62260	MEDICARE-CERT	-	12	-	53	(53)	0%
62270	MEDICARE-CLS	-	18	-	110	(110)	0%
62310	TCHR RET-CER	-	118	-	516	(516)	0%
62320	TCHR RET-CLS	-	25	-	83	(83)	0%
62610	WC INS-CERT	-	2	-	8	(8)	0%
62620	WC INS-CLASS	-	3	-	16	(16)	0%
62920	OTHER BEN-CLASS	-	0	-	0	(0)	0%
63310	CONF FEES-CERT	-	-	-	-	-	0%
63900	OTHER PROF SVC	42,500	2,626		16,390	26,110	39%
64240	LAWN CARE	8,000	-	4,606	2,882	512	94%
64310	R&M-BLDG/EQUIP	12,000	-	3,190	2,985	5,825	51%
65190	TRANS PURCH OTH	-	-	-	-	-	0%
65250	ACCIDENT INS	-	-	-	8,364	(8,364)	0%
65310	TELEPHONE	-	1,064	-	3,278	(3,278)	0%
65320	POSTAGE	-	0	-	143	(143)	0%
65330	NTWK/INTERNET	-	-	-	-	-	0%
65400	ADVERTISING	10,000	-	-	200	9,800	2%
65810	TRAVEL-CERT	3,000	-	-	727	2,273	24%
65820	TRAVEL-CLASS	3,000	-	-	222	2,778	7%
65870	TRAVL-NONEMPLOY	6,000	-	-	2,128	3,872	35%
65880	MEALS	3,500	-	-	1,851	1,649	53%
65900	MISC PUR SVC	-	8,500	-	15,500	(15,500)	0%
66100	GEN SUPPLIES	184,200	4,816	6,136	60,282	117,782	36%
66121	CARTRIDGES	-	-	-	-	-	0%
66260	GAS/DIESEL	-	-	-	-	-	0%
66999	ASSETS >\$1000	-	-	-	-	-	0%
67220	BLDG IMPROV	-	-	-	-	-	0%
67350	TECH SOFTWARE	-	-	-	-	-	0%
67390	OTHER EQUIPMENT	-	-	-	15,402	(15,402)	0%
68100	DUES & FEES	12,700	1,004	-	6,483	6,217	43%
TOTAL REPORT		\$ 293,900	\$ 20,425	\$ 13,932	\$ 149,563	\$ 130,404	56%

**BENTON SCHOOL DISTRICT
ATHLETIC FUNDS (7100 & 7101)
REVENUE STATUS REPORT
Six Months Ending December 31, 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	-	12,159	147,435	8%
17111	FOOTBALL GATE	-	(4,162)	121,972	(121,972)	0%
17112	FOOTBALL RESERVED SEAT	-	-	11,420	(11,420)	0%
17113	BASKETBALL GATE	-	3,724	7,837	(7,837)	0%
17114	BASEBALL GATE	-	-	-	-	0%
17115	BASKETBALL SEASON PASS	-	-	3,330	(3,330)	0%
17116	SOFTBALL GATE	-	-	-	-	0%
17117	SOCCER GATE	-	-	-	-	0%
17118	VOLLEYBALL GATE	-	-	10,187	(10,187)	0%
17210	SCH SPONS SALES	35,591	15	2,023	33,567	6%
19200	PRIVATE CONTRIBUTIONS	24,493	-	-	24,493	0%
19900	MISC REV LOCAL SOURCES	45,160	-	-	45,160	0%
19921	ADVERTISING	-	15,000	74,921	(74,921)	
TOTAL REPORT		\$ 264,837	\$ 14,577	\$ 243,849	\$ 20,988	0%

BENTON SCHOOL DISTRICT
Food Service Fund (8000) Monthly Financial Report
Six Months Ending December 31, 2015

Beginning Fund Balance, July 1, 2015	\$ 141,608
+ Revenue Received Through 12/31/2015	\$ 717,043
- Expenditures Through 12/31/2015	\$ (783,058)
Ending Fund Balance, December 31, 2015	\$ 75,593
Encumbrances at 12/31/2015	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	50%
(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
Six Months Ending December 31, 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	63,320		323,533	342,361	49%
61220	SAL-CLS TEMP		113		585	(585)	0%
61520	BONUS-CLS		25,665		25,665	(25,665)	0%
61720	SAL-CLS SUBS		738		3,453	(3,453)	0%
61820	CLS UNUSED SL						0%
62120	DENTAL-CLASS	4,490	724		3,687	803	82%
62220	SOC SEC-CLS	41,285	5,431		21,436	19,850	52%
62270	MEDICARE-CLS	9,655	1,270		5,013	4,642	52%
62320	TCHR RET-CLS	93,225	12,577		49,453	43,772	53%
62620	WC INS-CLS	9,475	986		4,643	4,832	49%
62720	HLTH INS-CLS	41,827	3,747		21,762	20,066	52%
62721	PREMIUM ASST.	966	96		548	418	57%
62720	PUBLIC RET-CLS					-	0%
62920	OTHR BENEFIT-CLS	551	50		281	269	51%
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	2,431		15,632	19,868	44%
64900	OTHER PROP SV				-		0%
65310	TELEPHONE	3,000	468		1,525	1,475	51%
65320	POSTAGE	400	14		274	126	69%
65520	COPIER CHRGS	500	209		2,011	(1,511)	402%
65700	FS MANAGEMENT	8,000				8,000	0%
65820	TRAVEL-CLS	4,750	174		561	4,189	12%
65900	MISC PUR SVC					-	0%
66100	GEN SUPPLIES	86,000	3,765	-	21,129	64,871	25%
66120	COPIER SUPPLIES	400	-		48	352	12%
66121	CARTRIDGES		44		127	(127)	0%
66300	FOOD	774,693	57,637		279,549	495,144	36%
66520	CAFÉ SUPPLIES					-	0%
66900	OTHER SUPPLIES					-	0%
67320	VEHICLES					-	0%
67390	OTHER EQUIP	48,000				48,000	0%
68100	DUES & FEES	4,000	457		2,143	1,857	54%
TOTAL REPORT		\$ 1,840,987	\$ 179,915	\$ -	\$ 783,058	\$ 1,057,929	43%

**BENTON SCHOOL DISTRICT
FOOD SERVICE FUNDS
REVENUE STATUS REPORT
Six Months Ending December 31, 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	-	-	6,086	(6,086)	0%
16110	SCHOOL LUNCH PROGRAM	258,893	11,362	99,213	159,680	39%
16120	SCHOOL BRKFAST PROG	42,287	3,467	21,279	21,007	50%
16190	OTHER DAILY SALES	148,001	11,631	85,157	62,843	58%
16215	ALA CAR-DIST WIDE	96,903	5,952	47,822	49,082	49%
16220	ADULT MEALS	20,077	1,260	8,778	11,299	44%
16300	SPECIAL FUNCTIONS	1,041	-	204	836	20%
16900	OTHER FOOD SVS REVENUE	2,285	-	1,047	1,238	46%
19900	Misc Revenue-Local	406	-	(77)	483	-19%
32520	MATCHING (STATE)	13,707	-	13,665	41	100%
45510	FREE & REDUCED SECTION	918,817	79,301	340,525	578,293	37%
45512	LUNCH PAID - SECTION 4	29,148	2,388	10,161	18,987	35%
45520	BREAKFAST	229,430	20,296	83,182	146,249	36%
45561	COMMODITIES	138,044			138,044	0%
52200	TRANS FROM OPERATING FU	50,000			50,000	0%
TOTAL	REPORT	\$ 1,949,037	\$ 135,655	\$ 717,043	1,231,994	37%

BENTON SCHOOL DISTRICT
Federal Funds Monthly Financial Report
Six Months Ending December 31, 2015

Prior Year Carryover	\$ 155,457
Year To Date Revenue	\$ 529,826
Year To Date Expenditures	\$ (721,919)
Ending Fund Balance, December 31, 2015	\$ (36,637)
Encumbrances	\$ 99,643
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
Percentage of Fiscal Year Elapsed	50%
(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
Six Months Ending December 31, 2015**

FUND	FUND TITLE	BEGINNING BALANCE	REVENUE	EXPENDITURES	ENDING BALANCE
6430	ROTC	9,182	37,360	31,090	15,453
6501	TITLE I	-	169,303	196,818	(27,516)
6570	CARL PERKINS	-	1,266	8,059	(6,793)
6702	TITLE VI-B	-	249,519	382,283	(132,764)
6750	MEDICAID REIMB	36,539	1,808	13,911	24,436
6752	MCAID ADMIN CLAIM(ARMAC)	109,735	29,696	42,583	96,849
6756	TITLE II-A	-	31,281	37,583	(6,302)
6761	TITLE III-ENG LAND ACQ	-	9,593	9,593	-
	TOTAL FEDERAL FUNDS	155,457	529,826	721,919	(36,637)

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
EXPENDITURE STATUS REPORT
Six Months Ending December 31, 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	727,141	56,888	-	291,840	435,301	40%
61112	STPND-CER	7,503	625	-	3,751	3,751	50%
61120	SAL-CLASS	258,575	20,581	-	109,798	148,776	42%
61210	SAL-CER TEMP	28,539	2,325	-	10,803	17,736	38%
61510	BONUS-CRT	3,769	16,153	-	16,153	(12,384)	429%
61511	ATTEND INCENTIVE	-	-	-	-	-	0%
61520	BONUS-CLS	3,624	8,232	-	8,232	(4,608)	227%
61710	SAL-CRT SUBS	-	82	-	82	(82)	0%
61810	CER UNUSED SL	-	-	-	-	-	0%
62110	DENTAL-CERT	1,126	296	-	1,358	(232)	121%
62120	DENTAL-CLASS	3,446	330	-	1,827	1,619	53%
62210	SOC SEC-CER	50,975	4,552	-	19,197	31,777	38%
62220	SOC SEC-CLS	15,866	1,752	-	7,191	8,675	45%
62260	MEDI-CER	13,025	1,065	-	4,490	8,535	34%
62270	MEDI-CLS	3,711	410	-	1,682	2,030	45%
62310	TCHR RET-CER	108,552	10,650	-	45,168	63,384	42%
62320	TCHR RET-CLS	35,830	4,034	-	16,524	19,305	46%
62610	WC INS-CER	1,705	158	-	663	1,041	39%
62620	WC INS-CLS	533	60	-	245	287	46%
62710	HLTH INS-CER	23,759	1,882	-	9,280	14,480	39%
62711	CRT PREM ASST	866	44	-	224	642	26%
62720	HLTH INS-CLS	15,523	1,014	-	5,639	9,884	36%
62721	CLS PREM ASST	398	16	-	94	303	24%
62910	OTHER BEN-CRT	262	22	-	109	153	42%
62920	OTHER BEN-CLS	244	17	-	104	140	43%
63220	CERT SUB-KELLY	7,700	454	-	1,939	5,761	25%
63221	CLASS - SUBS	5,347	2,335	-	4,480	866	84%
63223	SUB-SCH BSNS	23,091	743	-	1,609	21,483	7%
63230	CONSULTING	-	-	-	-	-	0%
63240	STDNT ASSESSMT	-	220	-	1,045	(1,045)	0%
63310	CONF FEE-CERT	53,061	545	-	7,470	45,591	14%
63320	CONF FEE-CLASS	4,546	30	-	565	3,981	12%
63410	PUPIL SVC	27,843	2,037	-	8,918	18,925	32%
63441	LITIGATION	-	-	-	640	(640)	0%
63490	OTHER PROF SVS	875	-	-	608	267	69%
63590	OTHER TECH SVS	15,200	(1,424)	-	11,460	3,740	75%
63900	OTHR PROF SVCS	43,930	1,541	-	10,146	33,784	23%
64310	R&M-BLDG/EQUIP	2,470	-	-	-	2,470	0%
64420	RENTAL-EQUIP	244	-	-	-	244	0%
65310	TELEPHONE	6,419	637	-	2,167	4,252	34%
65320	POSTAGE	46	9	-	85	(39)	0%
65400	ADVERTISING	100	-	-	-	100	0%
65520	COPIER CHRGS	-	-	-	-	-	0%
65810	TRVL-CERT	9,052	485	-	665	8,387	7%

65820	TRVL-CLASS	4,448	-	-	248	4,200	6%
65870	TRVL-NONEMP	250	30	-	128	122	51%
		-	-	-			0%
		-	-	-			0%
		-	-	-			0%
ACCOUNT	TITLE	-	-	-		AVAIL BAL	0%
65900	MISC PUR SVC	67	-	-	41	26	62%
65910	SVS PUR LOCALLY	45,140	(1,830)	-	45,140	-	100%
66100	GEN SUPPLIES	306,629	890	816	38,906	266,907	13%
66120	COPIER SUPP	207	-	-	207	-	100%
66121	CARTRIDGES		73		73	(73)	0%
66260	GAS/DIESEL	4,000		-	-	4,000	0%
66510	SOFTWARE	9,300	1,524	-	1,904	7,396	20%
66527	TECH SUPPL<1000	317,471	1,298	83,289	13,542	220,641	31%
66900	OTHER SUPPLIES	521	-		521	-	100%
66999	ASSETS<\$1000	-	-	-	-	-	0%
67330	FURNITURE	1,500	-	-	-	1,500	0%
67340	TECH EQUIP	34,645	8,590	15,538	14,438	4,669	87%
68100	DUES & FEES	1,450	90	-	520	930	36%
68400	INDIR COSTS	20,000	-	-	-	20,000	0%
68900	MISC.EXP	250	-	-	-	250	0%
TOTAL	REPORT	\$ 2,250,771	\$ 149,465	\$ 99,643	\$ 721,919	\$ 1,429,208	37%

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
REVENUE STATUS REPORT
Six Months Ending December 31, 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	6,228	37,360	37,355	50%
45110	ESEA TITLE I REGULAR	660,435	54,536	169,303	491,132	26%
45310	VOC BASIC GRANT	-	-	1,266	(1,266)	0%
45613	VIB PASSTHRU	925,321	-	249,519	675,802	27%
45650	MEDICAID	38,029	-	1,808	36,221	5%
45910	MEDICAID CATASTROPHIC	-	-	-	-	0%
45913	MCAID ADM CLAIM(ARMAC)	115,332	-	29,696	85,636	25%
45917	MEDICAID VISION/HEARING	-	-	-	-	0%
45925	TITLE II-A	322,501	8,239	31,281	291,220	10%
45935	ENG LANG ACQ-TITLE III	35,539	1,735	9,593	25,946	27%
TOTAL REPORT		\$ 2,171,872	\$ 70,738	\$ 529,826	\$ 1,642,046	24%

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

	As of
	11/30/2015
Beginning Fund Balance, July 1, 2015	\$ 10,118,681
+ Revenue Received Through 08/31/2015	\$ 657,062
- Expenditures Through 08/31/2015	\$ (830,598)
Ending Fund Balance, July July	\$ 9,945,146
Encumbrances at 08/31/2015	\$ 5,000
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	50%
(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
Six Months Ending December 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	8,150,064	-	694,868	7,455,196
3002	QSCB BLDG FUND-11/23/2010	1,792,375	444,474	-	2,236,849
3003	BLDG FUND - 6/01/2012	-	-	-	-
3005	UNREST BLDG-DEFERRED	44,918	-	83,116	(38,197)
3010	BLDG PROJECT-BOND REFUND	10,477	-	-	10,477
3300	BOND REFUND SAVINGS	120,847	-	52,614	68,233
3404	ACAD FAC-PARTNERSHIP	-	212,588	-	212,588
TOTAL REPORT		\$ 10,118,681	\$ 657,062	\$ 830,598	\$ 9,945,146

* - RESTRICTED (SINKING FUND) NOT AVAILABLE

BUILDING FUND EXPENDITURES		
Five MONTHS ENDING November 30, 2015		
FUND 3000 UNRESTRICTED BLDG FUND	EXPENDITURES	TOTAL
BMS EXPANSION		
LEWIS, ELLIOTT, MC ARCHITECT	63,000.00	63,000.00
LEWIS, ELLIOTT, MC ARCHITECT	84,000.00	147,000.00
LEWIS, ELLIOTT, MC ARCHITECT	168,000.00	315,000.00
NABHOLZ CONSTRUCTION	62,825.00	377,825.00
NABHOLZ CONSTRUCTION	142,359.62	520,184.62
LEWIS, ELLIOTT, MC ARCHITECT	1,708.32	521,892.94
LEWIS, ELLIOTT, MC ARCHITECT	2,003.74	523,896.68
NABHOLZ CONSTRUCTION	166,978.48	690,875.16
FUND 3000 UNRESTERICTED BLDG FUND		
Arkansas K-12, LLC PTO MatchHoward Perrin	3,993.06	3,993.06
FUND 3005 UNRESTRICTED BLDG FUND-DEFER		
NABHOLZ CONSTRUTION- RG PARKING	15,046.87	15,046.87
NABHOLZ CONSTRUTION- RG PARKING	888.35	15,935.22
NABHOLZ CONSTRUTION- RG PARKING	12,396.53	28,331.75
LEWIS, ELLIOTT, MC ARCH. COOK FIELDHOUSE	163.91	163.91
LEWIS, ELLIOTT, MC ARCH. COOK FIELDHOUSE	16.57	180.48
NABHOLZ CONSTRUCTION COOK FIELDHOUSE	8,726.06	8,906.54
NABHOLZ CONSTRUCTION COOK FIELDHOUSE	13,659.15	22,565.69
NABHOLZ CONSTRUCTION COOK FIELDHOUSE	17,772.60	40,338.29
NABHOLZ CONSTRUCTION COOK FIELDHOUSE	14,445.71	54,784.00
FUND 3010 BLDG PROJECT		
FUND 3300 BOND REFUND SAVINGS		
NABHOLZ CONSTRUCTION-GRANT INTERIOR	7,733.11	7,733.11
NABHOLZ CONSTRUCTION-GRANT INTERIOR	2,408.91	10,142.02
NABHOLZ CONSTRUCTION-BMS PAINT	26,282.71	26,282.71
NABHOLZ CONSTRUCTION-BMS PAINT	16,188.86	42,471.57
Total Fund 3300		52,613.59
FUND 3404 FACILITIES PARTNERSHIP		
TOTAL ALL FUNDS	830,597.56	830,597.56