

BENTON SCHOOL DISTRICT
Salary, Operating and Debt Service Funds Monthly Financial Report
Eight Months Ending February 29, 2016

	As of
	2/29/2016
Beginning Fund Balance, July 1, 2015	\$ 3,500,000
+ Revenue Received Through 02/29/2016	\$ 61,290,260
- Expenditures Through 02/29/2016	\$ (61,748,308)
Ending Fund Balance February 29, 2016	\$ 3,041,951
Encumbrances at 02/29/2016	
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	67%
(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

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**BENTON SCHOOL DISTRICT
SALARY, OPERATING AND DEBT SERVICE FUNDS
EXPENDITURE STATUS REPORT
Eight Months Ending February 29, 2016**

<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	1,497,766	-	10,701,150	7,404,637	59%
61112	STPND-CER	135,198	7,340	-	77,030	58,168	57%
61120	SAL-CLASS	4,390,089	353,434	-	2,659,295	1,730,795	61%
61122	STPND-CLA	11,997	1,030	-	10,627	1,370	89%
61210	SAL-CRT TEMP	10,000	675	-	14,715	(4,715)	147%
61220	SAL-CLS TEMP	60,000	3,474	-	57,039	2,961	95%
61510	BONUS - CRT	-	-	-	419,280	(419,280)	0%
61511	ATTEND INCENTIVE	16,000	-	-	8,284	7,716	52%
61512	NBCT BONUS	4,000	-	-	-	4,000	0%
61520	BONUS - CLS	-	-	-	116,756	(116,756)	0%
61710	SAL-CER SUBS	2,000	-	-	7,011	(5,011)	351%
61720	SAL-CLS SUBS	50,000	6,504	-	19,999	30,001	40%
61810	CER UNUSED SL	68,000	-	-	150	67,850	0%
61820	CLS UNUSED SL	18,000	-	-	-	18,000	0%
62110	DENTAL-CERT	102,918	9,902	-	65,992	36,926	64%
62120	DENTAL-CLASS	29,771	3,840	-	28,470	1,300	96%
62210	SOC SEC-CER	1,121,939	89,374	-	665,142	456,797	59%
62220	SOC SEC-CLS	264,624	21,282	-	167,938	96,686	63%
62260	MEDI-CER	263,198	20,902	-	156,353	106,845	59%
62270	MEDI-CLS	61,888	4,977	-	39,276	22,612	63%
62310	TCHR RET-CER	2,546,446	212,166	-	1,580,975	965,471	62%
62320	TCHR RET-CLS	537,238	48,614	-	382,548	154,691	71%
62510	UNEMPLY-CER	18,237	-	-	5,000	13,237	27%
62520	UNEMPLY-CLASS	9,117	-	-	2,782	6,335	31%
62610	WC INS-CER	37,723	3,137	-	23,379	14,345	62%
62620	WC INS-CLS	32,518	2,733	-	20,750	11,768	64%
62710	HLTH INS-CER	700,731	59,691	-	415,110	285,621	59%
62711	CRT-PREM ASST.	26,065	2,375	-	15,728	10,337	60%
62720	HLTH INS-CLS	331,623	22,763	-	168,359	163,264	51%
62721	CLS-PREM ASST	9,425	867	-	6,459	2,966	69%
62820	PUBLIC RET-CLS	3,723	299	-	2,532	1,191	68%
62910	OTHER BEN-CERT	6,735	573	-	4,000	2,735	59%
62920	OTHER BEN-CLS	2,620	223	-	1,741	879	66%
63210	INSTRUCT SVCS	51,136	450	-	26,625	24,511	52%
63220	CER SUB-KELLY	287,051	39,859	-	157,235	129,817	55%
63221	CLASS SUB-KELLY	49,100	5,400	-	27,172	21,928	55%
63223	SUB-SCH BSNS-CERT	75,000	10,873	-	53,342	21,658	71%
63230	CONSULTING-EDUC	4,900	-	-	4,061	839	83%
63310	CONF FEES-CERT	65,418	2,605	1,600	33,834	29,985	54%
63320	CONF FEES-CLASS	12,519	345	-	10,025	2,495	80%
63410	PUPIL SERVICES	43,034	3,366	-	18,771	24,263	44%
63430	ACCOUNTING	2,200	-	-	-	2,200	0%
63431	FINANCIAL AUDITS	10,000	-	-	8,600	1,400	86%
63440	LEGAL	5,000	-	-	-	5,000	0%
63441	LITIGATION-DEF OF D	2,680	-	-	-	2,680	0%
63444	LEGAL-CONTRACT	3,125	-	-	1,250	1,875	40%
63445	LEGAL-RESRCH/OPN	13,000	23	-	7,882	5,118	61%
63470	ARCHITECTURAL	-	-	-	1,238	(1,238)	0%
63490	OTHER PROF SVCS	8,625	-	-	6,072	2,553	70%
63590	OTHER TECH SVCS	149,431	7,215	-	131,213	18,218	88%
63900	OTHR PRF SVC	160,387	274	-	53,762	106,625	34%
63910	STAFF DEV	506	-	-	-	506	0%
64110	WATER/SEWER	76,450	5,552	-	50,772	25,678	66%
64210	TRASH DISP	41,850	2,498	29,355	21,379	(8,883)	121%
64240	LAWN CARE	56,550	-	-	53,373	3,177	94%

ACCOUNT	TITLE	BUDGET				AVAIL BAL	% BUDGT
64310	R&M-BLDG/EQUIP	435,603	17,848	6,909	318,201	110,493	75%
64315	PEST CONTROL	15,275	750	-	11,805	3,470	77%
64320	R&M-TECH EQUIP	2,491	99	100	834	1,557	37%
64410	RENTAL-LAND/BLDG	53,000	-	-	22,500	30,500	42%
64420	RENTAL-EQUIP	1,000	-	-	728	272	73%
64900	OTHR PROP SVCS	299,715	37,965	-	249,789	49,926	83%
65210	PROP INS	180,000	-	-	167,286	12,714	93%
65220	LIAB INS	9,000	10,770	-	10,770	(1,770)	120%
65230	FIDELITY BOND	100	-	-	100	-	100%
65240	FLEET INS	11,500	-	-	305	11,195	3%
65250	ACCIDENT INS	12,525	-	-	225	12,300	2%
65290	OTHER INS	13,040	-	-	21,348	(8,308)	164%
65310	TELEPHONE	82,625	8,250	-	69,083	13,542	84%
65320	POSTAGE	25,506	1,254	-	12,295	13,211	48%
65330	NTWK/INTERNET SVC	5,113	206	-	1,614	3,499	32%
65331	BROADBAND	70,000	4,177	-	52,328	17,672	75%
65400	ADVERTISING	35,000	244	-	3,274	31,726	9%
65500	PRINTING	2,038	584	-	1,060	978	52%
65520	COPIER CHRGS	235,278	25,412	-	148,628	86,650	63%
65530	PRINTER SVCS	22,244	2,334	-	14,778	7,466	66%
65610	TUITION	130,000	-	-	79,625	50,375	61%
65810	TRVL-CERT	21,144	467	-	17,235	3,909	82%
65820	TRVL-CLS	11,538	384	-	6,277	5,261	54%
65870	TRVL-NONEMPLOYEE	15,713	91	-	774	14,939	5%
65900	MISC PUR SVC	10,632	-	-	7,708	2,924	72%
65910	PUR SVS LOCAL	71	-	-	500	(429)	704%
66100	GEN SUPPLIES	794,342	46,346	17,244	496,226	280,873	65%
66110	ACT 756 SUP	57,751	220	-	57,618	133	100%
66111	ENERGY SAVINGS	11,944	(1,311)	2,000	989	8,955	25%
66120	COPIER SUPP	57,878	375	1,545	49,901	6,431	89%
66121	CARTRIDGES	7,073	1,350	117	6,791	165	98%
66140	MUSIC	5,697	491	-	5,639	57	99%
66210	NAT GAS	133,250	13,845	-	38,732	94,518	29%
66220	ELECTRICITY	667,000	47,203	-	394,501	272,499	59%
66260	GAS/DIESEL	149,400	2,862	-	52,443	96,957	35%
66410	TEXTBOOKS	175,224	760	1,267	132,184	41,772	76%
66420	LIBR BOOKS	54,630	7,406	6,327	20,674	27,629	49%
66421	E-BOOKS LIBRARY	3,000	-	-	-	3,000	0%
66430	PERIODICALS	9,542	1,067	-	8,662	879	91%
66440	AUDIOVISUAL	1,240	183	-	316	924	25%
66510	SOFTWARE	162,763	171	-	158,747	4,016	98%
66521	PROJECTOR LAMPS	3,732	-	219	871	2,642	29%
66527	TECH<\$1000	519,597	2,187	474	402,465	116,659	78%
66900	OTHER SUPPL/MATL	6,277	-	-	2,433	3,844	39%
66910	UNIFORMS	7,617	-	-	7,617	-	100%
66999	ASSETS<\$1000	61,999	1,395	891	19,498	41,610	33%
67320	VEHICLES	150,000	-	103,350	51,900	(5,250)	104%
67330	FURNITURE	8,022	-	-	2,522	5,500	31%
67340	TECH EQUIP	457,611	-	1,079	193,885	262,647	43%
67390	OTHER EQUIPMENT	68,980	9,252	5,870	118,985	(55,875)	181%
68100	DUES & FEES	93,623	2,735	270	55,101	38,252	59%
68101	LICENSE RENWL FEE	7,000	75	-	525	6,475	8%
68102	CLASS LICENSE REN	75	-	-	-	75	0%
68300	INTEREST	2,343,384	-	-	2,125,925	217,459	91%
68900	MISC EXP	3,650	2	-	3,138	512	86%
68901	TRIP CHARGES	(4,537)	-	-	7,593	(12,130)	-167%
69100	PRINC PMT	2,255,000	-	-	2,255,000	-	100%
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	-	-	4,174,838	14,988	100%
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	\$ 2,699,851	\$ 178,617	\$ 30,987,841	\$ 15,249,204	62%

**BENTON SCHOOL DISTRICT
SALARY, OPERATING AND DEBT SERVICE FUNDS
REVENUE STATUS REPORT
Eight Months Ending February 29, 2016**

<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	(71)	7,785,599	907,018	90%
11115	PROP TAX RELIEF, CURR		-	833,587	(833,587)	
11120	PROP TAX-40%BY 6/30	6,824,510	-	(913)	6,825,423	0%
11125	PROP TAX-40% PULL		184,643	555,167	(555,167)	
11140	PROP TAX-DELINQ	901,779	63,811	517,551	384,228	57%
11150	EXCESS COMMISSION	20,160	27,859	28,068	(7,908)	139%
11160	LAND REDEMP-INSTATE SAL	155,720	12,075	62,872	92,848	40%
11400	PENALTIES/INTEREST ON TAXES	1,633	-	1,227	406	75%
11500	INT-UNAPPORT PROP TAXES	10,814	-	4,555	6,259	42%
15100	INT ON INVESTMENTS	54,000	4,718	39,855	14,145	74%
19130	LEA BUILDINGS & FACIL	21,000	1,000	9,725	11,275	46%
19200	PRIVATE CONTRIBUTIONS	-	-			0%
19800	REFUNDS OF PRIOR YR EXP	-	-	19,984	(19,984)	0%
19900	MISC REV FR LOCAL SOURCE	-	5	11,942	(11,942)	0%
31101	STATE FOUNDATION AID	22,844,363	2,076,761	14,537,321	8,307,042	63%
31103	98% TAX COLLECT GUARANTEE	121,434	-	-	121,434	0%
31450	STUDENT GROWTH	-	-	137,257	(137,257)	0%
32232	SCH RECOGNITION AWARDS	-	-	-	-	0%
32250	PQE INDUCTION/MENTORING	16,000	-	17,600	(1,600)	110%
32256	PROF DEVELOPMENT	129,657	-	129,657	-	100%
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)	0%
32370	ALT LEARNING	277,231	-	221,785	55,446	80%
32371	LIMITED ENG PROF	66,744	-	71,928	(5,184)	108%
32381	NSLA STATE AID	1,105,182	97,994	713,208	391,974	65%
32415	SEC VOC CNTR	130,000	-	97,500	32,500	50%
32480	VOC NEW PGM START-UP	-	-	-	-	0%
32710	AR BETTER CHANCE(ABC)	81,894	6,650	55,651	26,243	68%
32912	GENERAL FACILITIES	-	-	-	-	0%
32915	DEBT SVC SUPPL	243,455	-	243,455	-	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			21,978	(21,978)	
52900	INDIRECT COSTS	20,000			20,000	
TOTAL REPORT		\$ 42,250,536	\$ 2,475,445	\$ 26,354,954	\$ 15,895,581	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	\$ 3,266,357
FEBRUARY	\$ 2,469,160	\$ 3,591,090	\$ 4,431,890	\$ 3,041,951
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
Eight Months Ending February 29, 2016

	As of
	<u>2/29/2016</u>
Beginning Fund Balance, July 1, 2015	\$ <u>202,215</u>
+ Revenue Received Through 02/29/2016	\$ <u>260,174</u>
- Expenditures Through 02/29/2016	\$ <u>(209,116)</u>
Ending Fund Balance February 29, 2016	\$ <u>253,274</u>
Encumbrances at 02/29/2016	
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	67%
(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
Eight Months Ending February 29, 2016**

<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	1,999	-	13,565	(4,565)	151%
61122	STPND-CLS	-	-	-			0%
62120	DENTAL-CLASS	-	-	-	2	(2)	0%
62210	SOC SEC-CER	-	71	-	319	(319)	0%
62220	SOC SEC-CLS	-	53	-	523	(523)	0%
62260	MEDICARE-CERT	-	17	-	75	(75)	0%
62270	MEDICARE-CLS	-	12	-	122	(122)	0%
62310	TCHR RET-CER	-	145	-	702	(702)	0%
62320	TCHR RET-CLS	-	32	-	118	(118)	0%
62610	WC INS-CERT	-	2	-	11	(11)	0%
62620	WC INS-CLASS	-	2	-	17	(17)	0%
62920	OTHER BEN-CLASS	-	0	-	0	(0)	0%
63310	CONF FEES-CERT	-	-	-	-	-	0%
63900	OTHER PROF SVC	42,500	3,301		21,064	21,436	50%
64240	LAWN CARE	8,000	-	4,525	3,744	(269)	103%
64310	R&M-BLDG/EQUIP	12,000	45	18,825	3,029	(9,855)	182%
65190	TRANS PURCH OTH	-	-	-	-	-	0%
65250	ACCIDENT INS	-	-	-	8,364	(8,364)	0%
65310	TELEPHONE	-	599	-	4,495	(4,495)	0%
65320	POSTAGE	-	16	-	192	(192)	0%
65330	NTWK/INTERNET	-	-	-	-	-	0%
65400	ADVERTISING	10,000	-	-	200	9,800	2%
65810	TRAVEL-CERT	3,000	90	-	817	2,183	24%
65820	TRAVEL-CLASS	3,000	-	-	222	2,778	7%
65870	TRAVL-NONEMPLOY	6,000	179	-	2,307	3,693	35%
65880	MEALS	3,500	429	-	2,545	955	73%
65900	MISC PUR SVC	-	-	-	15,500	(15,500)	0%
66100	GEN SUPPLIES	184,200	6,142	23,341	69,209	91,650	50%
66121	CARTRIDGES	-	-	-	-	-	0%
66260	GAS/DIESEL	-	-	-	-	-	0%
66999	ASSETS >\$1000	-	-	-	-	-	0%
67220	BLDG IMPROV	-	-	-	-	-	0%
67350	TECH SOFTWARE	-	-	-	-	-	0%
67390	OTHER EQUIPMENT	-	38,408	-	53,809	(53,809)	0%
68100	DUES & FEES	12,700	919	-	8,165	4,535	64%
TOTAL REPORT		\$ 293,900	\$ 52,461	\$ 46,691	\$ 209,116	\$ 38,093	87%

**BENTON SCHOOL DISTRICT
ATHLETIC FUNDS (7100 & 7101)
REVENUE STATUS REPORT
Eight Months Ending February 29, 2016**

<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	390	12,883	146,710	8%
17111	FOOTBALL GATE	-	-	121,972	(121,972)	0%
17112	FOOTBALL RESERVED SEAT	-	-	11,420	(11,420)	0%
17113	BASKETBALL GATE	-	9,073	22,324	(22,324)	0%
17114	BASEBALL GATE	-	776	776	(776)	0%
17115	BASKETBALL SEASON PASS	-	-	3,330	(3,330)	0%
17116	SOFTBALL GATE	-	268	268	(268)	0%
17117	SOCCER GATE	-	-	-	-	0%
17118	VOLLEYBALL GATE	-	-	10,187	(10,187)	0%
17210	SCH SPONS SALES	35,591	53	2,093	33,497	6%
19200	PRIVATE CONTRIBUTIONS	24,493	-	-	24,493	0%
19900	MISC REV LOCAL SOURCES	45,160	-	-	45,160	0%
19921	ADVERTISING	-	-	74,921	(74,921)	
TOTAL REPORT		\$ 264,837	\$ 10,560	\$ 260,174	\$ 4,663	0%

BENTON SCHOOL DISTRICT
Food Service Fund (8000) Monthly Financial Report
Eight Months Ending February 29, 2016

Beginning Fund Balance, July 1, 2015	\$ 141,608
+ Revenue Received Through 02/29/2016	\$ 1,032,911
- Expenditures Through 02/29/2016	\$ (1,054,002)
Ending Fund Balance February 29, 2016	\$ 120,516
Encumbrances at 02/29/2016	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	67%
(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
Eight Months Ending February 29, 2016**

<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	63,915		436,833	229,061	66%
61220	SAL-CLS TEMP		136		783	(783)	0%
61520	BONUS-CLS		-		25,665	(25,665)	0%
61720	SAL-CLS SUBS		800		4,891	(4,891)	0%
61820	CLS UNUSED SL						0%
62120	DENTAL-CLASS	4,490	731		5,143	(654)	115%
62220	SOC SEC-CLS	41,285	3,854		28,223	13,062	68%
62270	MEDICARE-CLS	9,655	901		6,601	3,055	68%
62320	TCHR RET-CLS	93,225	9,079		65,544	27,681	70%
62620	WC INS-CLS	9,475	943		6,275	3,200	66%
62720	HLTH INS-CLS	41,827	4,474		30,480	11,347	73%
62721	PREMIUM ASST.	966	130		803	163	83%
62720	PUBLIC RET-CLS					-	0%
62920	OTHR BENEFIT-CLS	551	50		381	169	69%
63320	CONF FEES-CLASS	825				825	0%
63590	OTHER TECH SVCS	7,500	7,191		7,191	309	96%
63900	OTHER PROF SVCS	50				50	0%
64210	TRASH DISPOSAL					-	0%
64310	R&M-BLDG/GRN	35,500	468		16,985	18,515	48%
64900	OTHER PROP SV				-		0%
65310	TELEPHONE	3,000	158		1,872	1,128	62%
65320	POSTAGE	400	11		309	91	77%
65520	COPIER CHRGS	500	127		2,206	(1,706)	441%
65700	FS MANAGEMENT	8,000				8,000	0%
65820	TRAVEL-CLS	4,750	113		675	4,075	14%
65900	MISC PUR SVC					-	0%
66100	GEN SUPPLIES	86,000	3,905	-	26,821	59,179	31%
66120	COPIER SUPPLIES	400	43		91	309	23%
66121	CARTRIDGES		-		127	(127)	0%
66300	FOOD	774,693	55,759		383,076	391,617	49%
66520	CAFÉ SUPPLIES					-	0%
66900	OTHER SUPPLIES					-	0%
67320	VEHICLES					-	0%
67390	OTHER EQUIP	48,000				48,000	0%
68100	DUES & FEES	4,000	517		3,028	972	76%
TOTAL REPORT		\$ 1,840,987	\$ 153,307	\$ -	\$ 1,054,002	\$ 786,985	57%

**BENTON SCHOOL DISTRICT
FOOD SERVICE FUNDS
REVENUE STATUS REPORT
Eight Months Ending February 29, 2016**

<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	-	1,772	11,396	(11,396)	0%
16110	SCHOOL LUNCH PROGRAM	258,893	21,440	143,951	114,941	56%
16120	SCHOOL BRKFAST PROG	42,287	5,039	30,861	11,426	73%
16190	OTHER DAILY SALES	148,001	21,588	124,428	23,572	84%
16215	ALA CAR-DIST WIDE	96,903	8,380	62,612	34,291	65%
16220	ADULT MEALS	20,077	2,178	12,708	7,369	63%
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	87,781	494,584	424,233	54%
45512	LUNCH PAID - SECTION 4	29,148	2,648	14,801	14,347	51%
45520	BREAKFAST	229,430	22,374	122,729	106,701	53%
45561	COMMODITIES	138,044			138,044	0%
52200	TRANS FROM OPERATING FU	50,000			50,000	0%
TOTAL	REPORT	\$ 1,949,037	\$ 173,200	\$ 1,032,911	916,126	53%

BENTON SCHOOL DISTRICT
Federal Funds Monthly Financial Report
Eight Months Ending February 29, 2016

Prior Year Carryover	\$ 155,457
Year To Date Revenue	\$ 957,686
Year To Date Expenditures	\$ (1,120,179)
Ending Fund Balance February 29, 2016	\$ (7,037)
Encumbrances	\$ 8,493
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
Percentage of Fiscal Year Elapsed	67%
(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
Eight Months Ending February 29, 2016**

<u>FUND</u>	<u>FUND TITLE</u>	<u>BEGINNING BALANCE</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>ENDING BALANCE</u>
6430	ROTC	9,182	49,961	41,209	17,934
6501	TITLE I	-	333,117	425,468	(92,351)
6570	CARL PERKINS	-	1,266	10,159	(8,893)
6702	TITLE VI-B	-	443,637	499,152	(55,515)
6750	MEDICAID REIMB	36,539	1,808	15,934	22,413
6752	MCAID ADMIN CLAIM(ARMAC)	109,735	66,016	53,814	121,938
6756	TITLE II-A	-	49,281	60,980	(11,699)
6761	TITLE III-ENG LAND ACQ	-	12,598	13,462	(864)
	TOTAL FEDERAL FUNDS	155,457	957,686	1,120,179	(7,037)

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
EXPENDITURE STATUS REPORT
Eight Months Ending February 29, 2016**

<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	736,604	60,816		413,422	323,182	56%
61112	STPND-CER	7,503	625	-	5,002	2,501	67%
61120	SAL-CLASS	258,575	22,869	-	149,825	108,749	58%
61210	SAL-CER TEMP	28,539	3,063	-	16,153	12,386	57%
61510	BONUS-CRT	13,881	-	-	16,153	(2,272)	116%
61511	ATTEND INCENTIVE	-	-	-	466	(466)	0%
61520	BONUS-CLS	6,674	-	-	8,232	(1,558)	123%
61710	SAL-CRT SUBS	250	-	-	82	168	0%
61810	CER UNUSED SL	-	-	-	-	-	0%
62110	DENTAL-CERT	2,026	323	-	2,004	21	99%
62120	DENTAL-CLASS	3,696	340	-	2,498	1,198	68%
62210	SOC SEC-CER	51,475	3,868	-	26,911	24,563	52%
62220	SOC SEC-CLS	15,866	1,383	-	9,597	6,270	60%
62260	MEDI-CER	13,275	905	-	6,294	6,981	47%
62270	MEDI-CLS	3,711	323	-	2,244	1,467	60%
62310	TCHR RET-CER	109,552	9,031		63,179	46,373	58%
62320	TCHR RET-CLS	35,830	3,202	-	22,128	13,702	62%
62610	WC INS-CER	1,730	134	-	931	799	54%
62620	WC INS-CLS	533	48	-	329	204	62%
62710	HLTH INS-CER	23,759	2,155	-	13,590	10,169	57%
62711	CRT PREM ASST	866	58	-	339	526	39%
62720	HLTH INS-CLS	15,523	1,046	-	7,731	7,791	50%
62721	CLS PREM ASST	398	19	-	132	265	33%
62910	OTHER BEN-CRT	262	23	-	156	106	59%
62920	OTHER BEN-CLS	244	18	-	140	105	57%
63220	CERT SUB-KELLY	7,700	619	-	2,599	5,101	34%
63221	CLASS - SUBS	5,847	827	-	6,416	(569)	110%
63223	SUB-SCH BSNS	29,091	289	-	1,898	27,194	7%
63230	CONSULTING	-	-	-	-	-	0%
63240	STDNT ASSESSMT	1,750	-	-	1,045	705	60%
63310	CONF FEE-CERT	58,858	3,475	-	12,210	46,648	21%
63320	CONF FEE-CLASS	5,546	436	-	1,001	4,546	18%
63410	PUPIL SVC	35,843	20	-	10,558	25,285	29%
63441	LITIGATION		-		640	(640)	0%
63490	OTHER PROF SVS	875	-	-	608	267	69%
63590	OTHER TECH SVS	15,200	-	-	11,460	3,740	75%
63900	OTHR PROF SVCS	43,930	1,715	-	13,986	29,944	32%
64310	R&M-BLDG/EQUIP	2,470	-	-	-	2,470	0%
64420	RENTAL-EQUIP	244	-	-	-	244	0%
65310	TELEPHONE	6,419	250	-	2,757	3,661	43%
65320	POSTAGE	546	38	-	151	396	28%
65400	ADVERTISING	100	-	-	-	100	0%
65520	COPIER CHRGS	-	-	-	-	-	0%
65810	TRVL-CERT	11,002	239	-	1,025	9,977	9%

65820	TRVL-CLASS	5,448	-	-	248	5,200	5%
65870	TRVL-NONEMP	600	-	-	128	472	21%
		-	-	-			0%
		-	-	-			0%
		-	-	-			0%
ACCOUNT	TITLE	-	-	-		AVAIL BAL	0%
65900	MISC PUR SVC	1,067	-	-	41	1,026	4%
65910	SVS PUR LOCALLY	45,140	-	-	45,140	-	100%
66100	GEN SUPPLIES	345,526	2,369	1,392	42,651	301,483	12%
66120	COPIER SUPP	207	43	-	250	(43)	121%
66121	CARTRIDGES	500	163		307	193	61%
66260	GAS/DIESEL	4,000		-	-	4,000	0%
66510	SOFTWARE	8,463	2,172	58	4,296	4,110	51%
66527	TECH SUPPL<1000	323,718	126,671	7,043	143,897	172,778	47%
66900	OTHER SUPPLIES	521	-		521	-	100%
66999	ASSETS<\$1000	-	-	-	-	-	0%
67330	FURNITURE	1,100	-	-	-	1,100	0%
67340	TECH EQUIP	41,695	33,850	-	48,288	(6,593)	116%
68100	DUES & FEES	2,600	-	-	520	2,080	20%
68400	INDIR COSTS	20,000	-	-	-	20,000	0%
68900	MISC.EXP	250	-	-	-	250	0%
TOTAL	REPORT	\$ 2,357,025	\$ 283,425	\$ 8,493	\$ 1,120,179	\$ 1,228,354	48%

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS
REVENUE STATUS REPORT
Eight Months Ending February 29, 2016**

<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	6,374	49,961	24,754	67%
45110	ESEA TITLE I REGULAR	660,435	127,498	333,117	327,318	50%
45310	VOC BASIC GRANT	-	-	1,266	(1,266)	0%
45613	VIB PASSTHRU	925,321	55,656	443,637	481,684	48%
45650	MEDICAID	38,029	-	1,808	36,221	5%
45910	MEDICAID CATASTROPHIC	-	-	-	-	0%
45913	MCAID ADM CLAIM(ARMAC)	115,332	25,590	55,286	60,046	48%
45917	MEDICAID VISION/HEARING	-	10,730	10,730	(10,730)	0%
45925	TITLE II-A	322,501	11,699	49,281	273,220	15%
45935	ENG LANG ACQ-TITLE III	35,539	2,160	12,598	22,941	35%
TOTAL REPORT		\$ 2,171,872	\$ 239,706	\$ 957,686	\$ 1,214,186	44%

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

	As of
	2/29/2016
Beginning Fund Balance, July 1, 2015	\$ 10,118,681
+ Revenue Received Through 02/29/2016	\$ 895,657
- Expenditures Through 02/29/2016	\$ (1,639,901)
Ending Fund Balance, 02/29/2016	\$ 9,374,438
Encumbrances at 002/29/2016	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	67%
(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
Eight Months Ending February 29, 2016**

<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	-	1,494,360	6,655,704
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	-	83,329	(38,411)
3010	BLDG PROJECT-BOND REFUND	10,477	-	-	10,477
3300	BOND REFUND SAVINGS	120,847	-	62,211	58,636
3404	ACAD FAC-PARTNERSHIP	-	451,183	-	451,183
TOTAL REPORT		\$ 10,118,681	\$ 895,657	\$ 1,639,901	\$ 9,374,438

* - 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	252,000.00
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
GARNER ENGINEERING	4,571.60	695,446.76
BLAKE J. BUTLER	1,200.00	696,646.76
LEWIS, ELLIOTT, MC ARCHITECT	4,101.35	700,748.11
NABHOLZ CONSTRUCTION	341,779.17	1,042,527.28
LEWIS, ELLIOTT, MC ARCHITECT	5,251.07	1,047,778.35
NABHOLZ CONSTRUCTION	437,589.02	1,485,367.37
FUND 3000 UNRESTERICTED BLDG FUND		
Arkansas K-12, LLC PTO Match Howard Perrin	3,993.06	3,993.06
Apple Computer PTO Match Ringgold	5,000.00	8,993.06
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
NABHOLZ CONSTRUTION- RG PARKING	213.64	28,545.39
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 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-GRANT INTERIOR	4,580.15	14,722.17
NABHOLZ CONSTRUCTION-BMS PAINT	26,282.71	26,282.71
NABHOLZ CONSTRUCTION-BMS PAINT	16,188.86	42,471.57
NABHOLZ CONSTRUCTION-BMS PAINT	5,017.52	47,489.09
Total Fund 3300		62,211.26
FUND 3404 FACILITIES PARTNERSHIP		
TOTAL ALL FUNDS		1,639,901.08