

BENTON SCHOOL DISTRICT
SALARY, OPERATING, AND DEBT SERVICE FINANCIAL REPORT
ONE MONTH ENDING JULY 31, 2019

	As of
	7/1/2019
Beginning Fund Balance, July 1, 2019	\$ 13,199,726
+ Revenue Received Through July 31, 2019	\$ 2,949,687
- Expenditures Through July 31, 2019	\$ (2,945,362)
Ending Fund Balance July 31, 2019	\$ 13,204,051
Encumbrances at July 31, 2019	\$ 330,151
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Ending Fund Balance Report	
Percentage of Fiscal Year Elapsed	8.33%
(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
ONE MONTH ENDING JULY 31, 2019

ACCOUNT	----- TITLE -----	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
61110	SAL-CERT	\$ -	\$ 212,519.74	\$ -	\$ 212,519.74	\$ (212,519.74)	0
61112	STPND-CER	\$ -	\$ 7,629.71	\$ -	\$ 7,629.71	\$ (7,629.71)	0
61120	SAL-CLASS	\$ -	\$ 190,256.37	\$ -	\$ 190,256.37	\$ (190,256.37)	0
61122	STPND-CLA	\$ -	\$ 1,659.10	\$ -	\$ 1,659.10	\$ (1,659.10)	0
61220	SAL-CLS TEMP	\$ -	\$ 5,315.86	\$ -	\$ 5,315.86	\$ (5,315.86)	0
62110	DENTAL-CERT	\$ -	\$ 866.40	\$ -	\$ 866.40	\$ (866.40)	0
62120	DENTAL-CLASS	\$ -	\$ 1,647.24	\$ -	\$ 1,647.24	\$ (1,647.24)	0
62210	SOC SEC-CER	\$ -	\$ 13,944.10	\$ -	\$ 13,944.10	\$ (13,944.10)	0
62220	SOC SEC-CLS	\$ -	\$ 11,119.06	\$ -	\$ 11,119.06	\$ (11,119.06)	0
62260	MEDICARE-CER	\$ -	\$ 3,261.14	\$ -	\$ 3,261.14	\$ (3,261.14)	0
62270	MEDICARE-CLS	\$ -	\$ 2,600.45	\$ -	\$ 2,600.45	\$ (2,600.45)	0
62310	TCHR RET-CER	\$ -	\$ 32,429.25	\$ -	\$ 32,429.25	\$ (32,429.25)	0
62320	TCHR RET-CLS	\$ -	\$ 26,237.03	\$ -	\$ 26,237.03	\$ (26,237.03)	0
62321	TCHR RET-CLS SURCHARGE	\$ -	\$ 118.42	\$ -	\$ 118.42	\$ (118.42)	0
62610	WC INS-CER	\$ -	\$ 479.90	\$ -	\$ 479.90	\$ (479.90)	0
62620	WC INS-CLS	\$ -	\$ 1,854.96	\$ -	\$ 1,854.96	\$ (1,854.96)	0
62710	CERT HEALTH BENEFITS	\$ -	\$ 5,712.30	\$ -	\$ 5,712.30	\$ (5,712.30)	0
62711	CRT PREMIUM ASSISTNCE EB	\$ -	\$ 168.66	\$ -	\$ 168.66	\$ (168.66)	0
62720	CLS HEALTH BENEFITS	\$ -	\$ 11,036.48	\$ -	\$ 11,036.48	\$ (11,036.48)	0
62721	CLS PREM ASSISTANCE EBD	\$ -	\$ 412.07	\$ -	\$ 412.07	\$ (412.07)	0
62820	PUBLIC RET-CLS	\$ -	\$ 220.85	\$ -	\$ 220.85	\$ (220.85)	0
62910	OTHER BENEFIT-CERT	\$ -	\$ 36.10	\$ -	\$ 36.10	\$ (36.10)	0
62920	OTHER BENEFIT-CLS	\$ -	\$ 72.50	\$ -	\$ 72.50	\$ (72.50)	0
63220	CERT SUB-KELLY	\$ -	\$ 6.55	\$ -	\$ 6.55	\$ (6.55)	0
63221	CLASS SUBS-KELLY SVCS	\$ -	\$ 106.79	\$ -	\$ 106.79	\$ (106.79)	0
63230	CONSULTING-EDUC.	\$ -	\$ 3,625.00	\$ -	\$ 3,625.00	\$ (3,625.00)	0
63310	CONF FEES-CERT	\$ -	\$ 1,371.46	\$ 300.00	\$ 1,371.46	\$ (1,671.46)	0
63320	CONF FEES-CLASS	\$ -	\$ 185.00	\$ -	\$ 185.00	\$ (185.00)	0
63445	LEGAL-RESEARCH/OPINIONS	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ (50.00)	0
63470	ARCHITECTURAL	\$ -	\$ 29,488.51	\$ -	\$ 29,488.51	\$ (29,488.51)	0
63490	OTHER PROFESSIONAL SVCS	\$ -	\$ -	\$ 153.13	\$ -	\$ (153.13)	0
63590	OTHER TECH SVCS	\$ -	\$ 39,357.23	\$ 14,767.75	\$ 39,357.23	\$ (54,124.98)	0
63900	OTHR PROF SV	\$ -	\$ 2,463.23	\$ -	\$ 2,463.23	\$ (2,463.23)	0
64210	TRASH DISPSL	\$ -	\$ 3,885.98	\$ -	\$ 3,885.98	\$ (3,885.98)	0
64310	R&M-BLDG/EQUIP	\$ -	\$ 7,756.51	\$ -	\$ 7,756.51	\$ (7,756.51)	0
64315	PEST CONTROL	\$ -	\$ 171.72	\$ -	\$ 171.72	\$ (171.72)	0
64420	RENTAL-EQUIP	\$ -	\$ (2.70)	\$ -	\$ (2.70)	\$ 2.70	0
64431	COPIER CHARGES	\$ -	\$ 6,559.29	\$ -	\$ 6,559.29	\$ (6,559.29)	0
64432	PRINTER CHARGES	\$ -	\$ 689.07	\$ -	\$ 689.07	\$ (689.07)	0
64500	CONSTRUCTION	\$ -	\$ 17,020.80	\$ -	\$ 17,020.80	\$ (17,020.80)	0
64900	OTHR PROP SV	\$ -	\$ 87,473.03	\$ -	\$ 87,473.03	\$ (87,473.03)	0
65210	PROPERTY INS	\$ -	\$ 191,197.68	\$ -	\$ 191,197.68	\$ (191,197.68)	0
65240	FLEET INS	\$ -	\$ 13,455.42	\$ -	\$ 13,455.42	\$ (13,455.42)	0
65250	ACCIDENT INS	\$ -	\$ 19,925.00	\$ -	\$ 19,925.00	\$ (19,925.00)	0
65290	OTHER INS	\$ -	\$ 11,480.14	\$ -	\$ 11,480.14	\$ (11,480.14)	0
65310	TELEPHONE	\$ -	\$ 3,331.34	\$ -	\$ 3,331.34	\$ (3,331.34)	0
65320	POSTAGE	\$ -	\$ 2,311.15	\$ -	\$ 2,311.15	\$ (2,311.15)	0
65330	NTWK/INTERNET SVC	\$ -	\$ 117.99	\$ -	\$ 117.99	\$ (117.99)	0
65400	ADVERTISING	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ (100.00)	0
65500	PRINTING	\$ -	\$ 402.77	\$ -	\$ 402.77	\$ (402.77)	0
65810	TRVL-CERT	\$ -	\$ 1,178.59	\$ -	\$ 1,178.59	\$ (1,178.59)	0
65820	TRAVEL-CLASSIFIED	\$ -	\$ 506.01	\$ -	\$ 506.01	\$ (506.01)	0
65870	TRVL-NONEMPLOYEE	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ (1,500.00)	0
66100	GEN SUPPLIES	\$ -	\$ 26,501.27	\$ 16,990.99	\$ 26,501.27	\$ (43,492.26)	0
66110	ACT 756 SUP	\$ -	\$ 3,039.82	\$ 836.13	\$ 3,039.82	\$ (3,875.95)	0
66410	TEXTBOOKS	\$ -	\$ 25,934.60	\$ 28,814.67	\$ 25,934.60	\$ (54,749.27)	0
66411	E-TEXTBOOKS	\$ -	\$ 277.81	\$ -	\$ 277.81	\$ (277.81)	0
66430	PERIODICALS	\$ -	\$ 1,148.56	\$ -	\$ 1,148.56	\$ (1,148.56)	0
66510	SOFTWARE	\$ -	\$ 64,206.63	\$ 19,827.92	\$ 64,206.63	\$ (84,034.55)	0
66527	TECH SUPPL<\$1000	\$ -	\$ 169,748.17	\$ 123,955.84	\$ 169,748.17	\$ (293,704.01)	0

BENTON SCHOOL DISTRICT					
Salary, Operating and Debt Service Funds					
Ending Fund Balance Per Month					
5-Year Comparison					
MONTH	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>
JULY	\$ 6,462,574	\$ 4,461,495	\$ 8,024,632	\$ 12,153,136	\$ 13,204,051
AUGUST	\$ 2,028,060	\$ 3,036,369	\$ 7,121,258	\$ 6,869,335	
SEPTEMBER	\$ 1,763,394	\$ 2,346,541	\$ 6,346,286	\$ 5,622,098	
OCTOBER	\$ 2,623,033	\$ 3,484,575	\$ 6,976,954	\$ 6,638,760	
NOVEMBER	\$ 6,160,884	\$ 7,622,195	\$ 11,073,880	\$ 10,956,408	
DECEMBER	\$ 6,175,085	\$ 8,204,080	\$ 10,044,105	\$ 12,304,131	
JANUARY	\$ 3,266,357	\$ 5,649,088	\$ 9,931,918	\$ 9,865,654	
FEBRUARY	\$ 3,041,951	\$ 5,622,028	\$ 9,606,069	\$ 9,398,116	
MARCH	\$ 2,654,529	\$ 4,896,852	\$ 9,206,893	\$ 9,223,679	
APRIL	\$ 3,265,975	\$ 5,787,010	\$ 9,622,380	\$ 9,647,673	
MAY	\$ 6,964,571	\$ 8,123,548	\$ 13,500,149	\$ 15,283,496	
JUNE	\$ 5,683,490	\$ 8,141,265	\$ 12,200,588	\$ 13,199,726	

**BENTON SCHOOL DISTRICT
ATHLETIC FUNDS (7100 & 7101) MONTHLY FINANCIAL REPORT
ONE MONTH ENDING JULY 31, 2019**

	As of
	<u>7/1/2019</u>
Beginning Fund Balance, July 1, 2019	\$ 375,530
+ Revenue Received Through July 31, 2019	\$ 32,150
- Expenditures Through July 31, 2019	\$ (19,955)
Ending Fund Balance July 31, 2019	\$ 387,725
Encumbrances at July 31, 2019	\$ 20,469
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	8.33%
(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)
 REVENUE STATUS REPORT
 ONE MONTH ENDING JULY 31, 2019**

ACCOUNT	----- TITLE -----	BUDGET	PERIOD RECEIPTS	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
17110	ATHLETICS ADMISSIONS	\$ -	\$ 215.00	\$ 215.00	\$ (215.00)	0
17112	FOOTBALL RESERVED SEAT	\$ -	\$ 6,435.00	\$ 6,435.00	\$ (6,435.00)	0
19200	PRIVATE CONTRIBUTIONS	\$ -	\$ 25,500.00	\$ 25,500.00	\$ (25,500.00)	0
	TOTAL REPORT	\$ -	\$ 32,150.00	\$ 32,150.00	\$ (32,150.00)	0%

**BENTON SCHOOL DISTRICT
FOOD SERVICE FUND (8000) MONTHLY FINANCIAL REPORT
ONE MONTH ENDING JULY 31, 2019**

	As of
	7/1/2019
Beginning Fund Balance, July 1, 2019	\$ 360,368
+ Revenue Received Through July 31, 2019	\$ 3,744
- Expenditures Through July 31, 2019	\$ (5,049)
Ending Fund Balance July 31, 2019	\$ 359,063
Encumbrances at July 31, 2019	\$ -
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Percentage of Fiscal Year Elapsed	8.33%
(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)

**BENTON SCHOOL DISTRICT
FEDERAL FUNDS MONTHLY FINANCIAL REPORT
ONE MONTH ENDING JULY 31, 2019**

Prior Year Carryover	\$ 113,413
Year To Date Revenue July 31, 2019	\$ 43,584
Year To Date Expenditures July 31, 2019	\$ (100,459)
Ending Fund Balance July 31, 2019	\$ 56,538
Encumbrances	\$ 34,897
Attachments:	
Revenue Status Report	
Expenditure Status Report	
Detailed Statement of Changes in Fund Balances	
Percentage of Fiscal Year Elapsed	8.33%
(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
ONE MONTH ENDING JULY 31, 2019**

FUND/ SF	FUND TITLE	BEG BALANCE	REVENUE	NON- REVENUE	EXPENDITURE S	END BALANCE
6430	ROTC	\$ 1,142.46	\$ 3,238.04	\$ -	\$ 427.60	\$ 3,952.90
6501	TITLE I	\$ (86,689.16)	\$ -	\$ -	\$ 8,079.18	\$ (94,768.34)
6516	TITLE I-PART A-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
6570	CARL PERKINS	\$ -	\$ -	\$ -	\$ 489.52	\$ (489.52)
6571	CARL PERKINS-LDRSHP	\$ -	\$ -	\$ -	\$ -	\$ -
6578	SUPP GRANTS FOR IMP	\$ (10,446.32)	\$ -	\$ -	\$ -	\$ (10,446.32)
6702	TITLE VI-B	\$ (266,277.57)	\$ -	\$ -	\$ 12,272.76	\$ (278,550.33)
6750	MEDCAID REIMB.	\$ 186,944.39	\$ 9,072.50	\$ -	\$ -	\$ 196,016.89
6752	ARMAC	\$ 309,981.00	\$ 31,273.25	\$ -	\$ 10,257.72	\$ 330,996.53
6756	TITLE II-A	\$ (21,241.48)	\$ -	\$ -	\$ 68,557.13	\$ (89,798.61)
6758	ESEA TITLE III	\$ -	\$ -	\$ -	\$ -	\$ -
6761	TITLE III-ENG LANG A	\$ -	\$ -	\$ -	\$ 375.32	\$ (375.32)
6786	TITLE IV-STUD SUP &	\$ -	\$ -	\$ -	\$ -	\$ -
6790	JAG TANF GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REPORT	\$ 113,413.32	\$ 43,583.79	\$ -	\$ 100,459.23	\$ 56,537.88

BENTON SCHOOL DISTRICT
UNRESTRICTED BUILDING FUND(3000) MONTHLY FINANCIAL REPORT
ONE MONTH ENDING JULY 31, 2019

	As of
	<u>7/1/2019</u>
Beginning Fund Balance, July 1, 2019	\$ 3,892,133
+ Revenue Received Through July 31, 2019	\$ -
- Expenditures Through July 31, 2019	\$ (33,888)
Ending Fund Balance July 31, 2019	\$ 3,858,245
Encumbrances at July 31, 2019	
Percentage of Fiscal Year Elapsed	8.33%
(Encumbrances are Open Purchase Orders for items ordered but not yet received or paid for)	

**BENTON SCHOOL DISTRICT
BUILDING FUNDS
2018-2019 DETAILED STATEMENT OF CHANGES IN FUND BALANCES
ONE MONTH ENDING JULY 31, 2019**

FUND	FUND TITLE	BEG BALANCE	REVENUE	EXPENDITURE S	END BALANCE
3000	UNRESTRICTED BLDG	\$ 3,892,133	\$ -	\$ (33,888)	\$ 3,858,245
3002	QSCB - RESTRICTED	\$ 3,408,574	\$ -	\$ -	\$ 3,408,574
3003	BLDG FUND-6/01/12	\$ -	\$ -	\$ -	\$ -
3005	UNRESTRICTED BLDG-	\$ -	\$ -	\$ -	\$ -
3008	BLDG FUND-5/1/08	\$ -	\$ -	\$ -	\$ -
3009	BLDG FUND 6/29/17	\$ 3,749,490	\$ 5,400	\$ (598,160)	\$ 3,156,730
3010	BLDG PROJECT	\$ -	\$ -	\$ -	\$ -
3200	BUILDING FUND	\$ 5,500,000	\$ -	\$ -	\$ 5,500,000
3300	BOND REFUND SAVING	\$ -	\$ -	\$ -	\$ -
3404	FACILITIES PARTNERS	\$ -	\$ -	\$ -	\$ -
		\$ 16,550,198	\$ 5,400	\$ (632,049)	\$ 15,923,549

TOTAL REPORT WITHOUT SINKING FUND BALANCE \$ 12,514,975

***RESTRICTED (SINKING FUND) NOT AVAILABLE**

BUILDING FUND EXPENDITURES
ONE MONTH ENDING JULY 31, 2019

FUND 3000 UNRESTRICTED BLDG FUND	EXPENDITURES	TOTAL
ATHLETIC COMPLEX PARKING LOTS		
Lewis, Elliott, Mc.	\$ 1,050.00	
Nabholz	\$ 32,838.34	\$ 33,888.34
Total Unrestricted Building Fund		\$ 33,888.34

FUND 3009 DEBT EXTENSION		
GRANT CAFETERIA EXPANSION		
Lewis, Elliott, Mc.	\$ 5,654.06	
Lewis, Elliott, Mc.	\$ 123.88	
Nabholz	\$ 10,323.00	
Lewis, Elliott, Mc.	\$ 279.57	
Lewis, Elliott, Mc.	\$ 65.00	\$ 16,445.51
PERRIN KITCHEN RENOVATION		
Lewis, Elliott, Mc.	\$ 38,365.73	
Lewis, Elliott, Mc.	\$ 449.30	
Nabholz	\$ 37,441.40	
Lewis, Elliott, Mc.	\$ 1,870.95	
Lewis, Elliott, Mc.	\$ 435.00	\$ 78,562.38
COOK FIELDHOUSE PHASE II		
Lewis, Elliott, Mc.	\$ 5,966.24	
Nabholz	\$ 497,186.30	\$ 503,152.54
Total Debt Extension Fund		\$ 598,160.43
FUND 3404 FACILITIES PARTNERSHIP		
TOTAL FACILITIES PARTNERSHIP		\$ -

TOTAL ALL FUNDS		\$ 632,048.77
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