

**BENTONVILLE PUBLIC SCHOOLS**  
**FUND BALANCE SUMMARY & BUDGET FOR 2014-15 YEAR**  
Presented September 15, 2014

<i>DESCRIPTION</i>	<i>BEGINNING FUND BALANCE 7/1/2014</i>	<i>Year End Projection REVENUES</i>	<i>Year End Projection EXPENSES</i>	<i>Year End Projection VARIANCE</i>	<i>6/30/2015 Projected FUND BALANCE</i>
Fund 1 - Certified Salary	0	0	67,032,815	(67,032,815)	(67,032,815)
Fund 2 - Operating	24,070,156	135,619,128	55,352,867	80,266,261	104,336,417
Fund 2 - Categorical	332,171	3,101,536	1,908,675	1,192,861	1,525,032
Fund 4 - Debt Service	0	188,936	14,139,198	(13,950,262)	(13,950,262)
<b>Subtotal Operating</b>	<b>24,402,327</b>	<b>138,909,600</b>	<b>138,433,555</b>	<b>476,045</b>	<b>24,878,372</b>
Fund 2 - Future Debt Service	0	400,000	0	400,000	400,000
<b>Adjusted Subtotal Operating</b>	<b>24,402,327</b>	<b>138,509,600</b>	<b>138,433,555</b>	<b>76,045</b>	<b>24,478,372</b>
Percent of Fund Balance	17.63%				17.68%
Fund 3 - Building	18,249,841	37,072,233	32,621,813	4,450,420	22,700,262
Fund 3 - Transfers		0	0		
Fund 5 - Capital Outlay	100,284	3,131,928	3,026,357	105,572	205,855
Fund 6 - Federal Grants	2,011,941	5,238,357	3,540,635	1,697,722	3,709,663
Fund 7 - Activity	2,369,524	3,147,363	3,147,363	0	2,369,524
Fund 8 - Cafeteria	366,179	6,079,734	5,633,821	445,913	812,092
<b>Subtotal Other</b>	<b>23,097,769</b>	<b>54,669,615</b>	<b>47,969,989</b>	<b>6,699,627</b>	<b>29,797,396</b>
<b>TOTALS</b>	<b>47,500,096</b>	<b>193,579,215</b>	<b>186,403,543</b>	<b>7,175,672</b>	<b>54,675,768</b>
<b>Adjusted Totals</b>	<b>47,500,096</b>	<b>193,179,215</b>	<b>186,403,543</b>	<b>6,775,672</b>	<b>54,275,768</b>

\*Portion of the year reported 100%

**BENTONVILLE PUBLIC SCHOOLS**  
**Fund Comparison Report For 2013-14**  
**Presented September 15, 2014**

	<i>FY 2010-11</i>	<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>	<i>FY 2014-15</i>
<b>Revenue</b>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Unaudited</i>	<i>Budget</i>
FUND 2 Operation	110,965,607	130,617,536	130,681,045	137,743,152	138,720,664
FUND 4 Debt Service	144,135	140,587	205,182	253,374	188,936
<b>Subtotal Operation</b>	111,109,742	130,758,123	130,886,227	137,996,526	138,909,600
FUND 3 Building	34,087,131	30,396,675	2,477,041	20,048,700	37,072,233
FUND 5 Capital Outlay	2,607,074	3,450,492	2,986,828	3,130,270	3,131,928
FUND 6 Federal Grants	8,457,344	4,249,564	3,390,006	3,785,442	5,238,357
FUND 7 Activity	2,677,484	2,740,841	2,912,669	3,379,680	3,147,363
FUND 8 Cafeteria	4,997,374	5,165,772	5,237,679	5,101,709	6,079,734
<b>TOTAL REVENUES</b>	163,936,149	176,761,468	147,890,451	173,442,327	193,579,215
<b>Expenses</b>					
FUND 1 Certified Salaries	53,258,865	57,064,748	64,499,396	67,264,540	67,372,815
FUND 2 Operation	45,390,626	49,654,731	55,478,906	59,052,259	56,921,542
FUND 4 Debt Service	9,818,498	14,561,611	12,901,603	12,176,843	14,139,198
<b>Subtotal Operation</b>	108,467,989	121,281,090	132,879,905	138,493,642	138,433,555
FUND 3 Building	5,514,777	29,389,908	31,204,988	10,077,992	32,621,813
FUND 5 Capital Outlay	2,762,205	3,767,882	3,092,843	3,466,033	3,026,357
FUND 6 Federal Grants	8,400,339	4,928,491	4,085,515	3,759,829	3,540,635
FUND 7 Activity	2,612,972	2,522,465	2,832,928	3,147,363	3,147,363
FUND 8 Cafeteria	5,022,991	5,400,058	5,425,083	5,124,814	5,633,821
<b>TOTAL EXPENSES</b>	127,266,496	167,289,894	179,521,262	164,069,673	186,403,544
<b>Operation Variance</b>	\$ 2,641,753	\$ 9,477,033	\$ (1,993,678)	(497,116)	476,045
Begin Operation Balance	14,761,534	\$ 17,403,287	\$ 26,861,011	24,637,088	24,402,327

**BENTONVILLE PUBLIC SCHOOLS**  
**Revenue & Expenditure Source Summary Funds 2, 4 & 8**

3rd Q ADM	14,102.23	14,821.73	15,039.81	15,422.00
<b>Revenue Fund 1, 2 &amp; 4</b>	<i>FY 2011-12 Actual</i>	<i>FY 2012-13 Actual</i>	<i>FY 2013-14 Unaudited</i>	<i>FY 2014-15 Budget</i>
11110 Property Tax-Current	42,388,069	32,202,419	32,143,317	33,620,390
11120 Property Tax-Jan/June	25,182,125	26,805,717	29,831,617	31,207,098
11140 Property Tax Delinquent	3,901,476	3,685,987	3,649,715	3,049,700
11000 Other Local Taxes	3,997,385	3,538,021	3,239,149	3,227,764
15100 Interest	50,506	68,007	26,788	35,000
Other Local Sources	3,176,328	3,875,772	4,343,482	4,075,431
Subtotal Local Sources	78,695,889	70,175,924	73,234,068	75,215,383
31101 State Foundation	43,183,135	49,489,947	55,478,221	57,335,750
31102 State Enhanced	0	0	0	0
31103 URT 98%	0	0	0	0
31450 Student Growth	3,476,383	4,419,159	1,472,723	0
32000 Other State Sources	5,201,768	6,073,837	7,276,339	6,169,531
Subtotal State Sources	51,861,286	60,505,738	64,227,283	63,505,281
<b>Subtotal Local &amp; State</b>	130,557,175	130,681,045	137,461,351	138,720,664
52000 Other Nonrevenue Sources	200,948	204,565	535,173	188,936
<b>TOTAL REVENUES</b>	130,758,123	130,886,227	137,996,524	138,909,600
<b>Expenses-Function (Funds 1, 2 &amp; 4)</b>				
1000 Instruction	67,590,494	74,708,479	79,040,000	78,045,067
2100 Support Services Students	6,657,993	7,520,597	8,435,909	8,661,004
2200 Support Services Instruction	3,965,067	4,773,425	6,414,358	6,039,038
2300 General Administration	1,249,186	1,206,675	1,497,631	1,435,103
2400 School Administration	5,958,187	6,721,472	6,755,154	6,723,689
2500 Central Services	4,050,667	4,333,401	4,350,001	3,657,212
2600 Maintenance & Operation	9,019,303	9,356,561	10,469,513	10,732,438
2700 Transportation	5,544,852	5,871,202	6,235,491	6,262,300
3000 Noninstruction Operations	2,551,881	2,867,076	2,832,545	2,711,704
Subtotal Expenditures	106,587,630	117,358,889	126,030,602	124,267,557
4000 Facilities	0	63,802	4,464	26,800
5000 Other Uses	14,693,460	15,457,214	12,458,577	14,139,198
<b>Total Function</b>	121,281,090	132,879,905	138,493,643	138,433,555

**BENTONVILLE PUBLIC SCHOOLS**  
**Expenditure by Object Report for Fund 1, 2 & 4**

<b>3rd Q ADM</b>	<b>14,102.23</b>	<b>14,821.73</b>	<b>15,039.81</b>	<b>15,422.00</b>	
<i>DESCRIPTION</i>	<i>FY 2011-12 Actual</i>	<i>FY 2012-13 Actual</i>	<i>FY 2013-14 Unaudited</i>	<i>FY 2014-15 Budget</i>	
61110 Certified Salaries	\$ 56,952,867	\$ 63,571,906	67,256,847	67,032,815	(224,032)
61120 Classified Salaries	14,199,472	15,808,744	16,672,302	16,014,578	(657,724)
61700 Substitutes	1,211,668	1,163,328	9,337	0	(9,337)
61800 Unused Sick Leave	-	-	-	-	0
62X10 Cert Benefits	13,745,415	15,375,503	16,362,581	16,532,835	170,254
62X20 Class Benefits	3,988,895	4,388,299	4,433,258	4,211,540	(221,718)
63110 Early Severance	660,534	635,824	635,824	0	(635,824)
63100 Purchased Services	15,605	25,606	23,390	27,000	3,610
63200 Instructional Services	96,470	159,732	97,190	48,187	(49,003)
63220 Cert Substitute Service	-	-	1,742,078	1,675,833	(66,245)
63240 Student Assessment	-	-	30,259	0	(30,259)
63310 Cert. Prof. Development	174,655	119,524	132,259	299,851	167,592
63320 Class. Prof Development	16,944	10,286	7,567	20,600	13,033
63410 Pupil Services	388	-	0	0	0
63430 Accounting	30,433	37,574	38,367	40,500	2,133
63440 Legal	60,199	45,924	124,471	142,000	17,529
63450 Medical	23,270	8,814	19,781	99,500	79,719
63460 Infor Tech	20,188	32,439	1,845	4,778	2,933
63490 Other Professional	405,224	439,071	384,238	449,200	64,962
63530 Software Support	-	144,395	525,663	575,528	49,865
63900 Other Purchase Service	500,929	453,811	764,410	835,819	71,409
64100 Water & Sewer	409,275	458,651	509,172	554,415	45,243
64210 Sanitation	287,430	246,971	248,911	303,590	54,679
64220 Substitute Service	-	-	0	0	0
64230 Cleaning Services	3,268,427	3,669,882	3,787,671	3,787,794	123
64240 Lawn Care	137,108	209,948	204,058	206,805	2,747
64300 Repairs & Maintenance	781,879	756,806	1,046,272	1,069,942	23,670
64400 Rental	356,187	336,526	677,497	728,890	51,393
64900 Other Property Service	10,979	54,020	26,400	22,712	(3,688)
65210 Property & Liability Insurat	245,790	56,484	237,578	259,160	21,582
65240 Fleet Insurance	61,997	67,252	76,117	76,250	133
65290 Student Accident Ins	14,200	13,774	13,774	13,774	0
65310 Telephone	168,830	158,614	181,207	184,130	2,923
65320 Postage	62,130	110,059	62,721	74,205	11,484
65330 Netwok Systems	19,523	49,095	2,397	33,625	31,228
65400 Advertising	10,914	9,628	3,256	9,100	5,844
65500 Printing & Binding	300,265	224,228	236,018	147,906	(88,112)
65600 Tuitions	177,188	178,522	187,958	245,000	57,042
65800 Travel	296,455	277,423	258,855	368,597	109,742
65880 Meals	351,548	300,478	279,832	266,800	(13,033)
66100 General Supplies & Materia	2,425,699	2,853,231	2,563,542	2,576,743	13,201
66150 Allocation (\$500) Supplies	156,066	172,373	170,141	205,500	35,359
66210 Natural Gas	184,901	269,488	390,888	402,346	11,458
66220 Electricity	1,807,983	1,863,875	2,047,325	2,059,616	12,291
66260 Gasoline & Diesel	695,330	874,606	915,282	938,265	22,983
66400 Library Books & Periodical	68,600	77,956	69,780	108,423	38,643
66410 Textbooks	798,222	517,550	1,172,045	581,100	(590,945)
66500 Technology Supplies	99,814	70,696	431,547	94,067	(337,480)
66510 Software	291,463	245,093	196,323	203,847	7,524
66900 Other Supplies	-	2,634	245,418	41,493	(203,925)
67000 Bldg & Land Improvement	-	-	-	-	0
67300 Equipment	455,950	398,777	62,471	154,731	92,260
68100 Dues & Fees	540,929	468,571	413,705	515,218	101,513
68200 Judgment	-	-	-	-	0
68300 Interest	7,408,398	8,278,521	8,023,407	9,075,434	1,052,027
68800 Taxes	152	7,293	53,095	50,000	(3,095)
68900 Misc Expenditures	4,605	7,167	7,808	8,000	192
69000 Other Uses of Funds	7,147,333	4,617,323	4,147,771	5,055,514	907,743
69300 Fund Transfers	132,199	2,555,611	281,734	-	(281,734)
<b>TOTALS</b>	<b>121,280,923</b>	<b>132,879,905</b>	<b>138,493,643</b>	<b>138,433,555</b>	

**BENTONVILLE PUBLIC SCHOOLS**

**Expenditure by Object Report for Fund 1, 2 & 4**

**3rd Q ADM**

**14,102.23      14,821.73      15,039.81      15,422.00**

DESCRIPTION	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	FY 2014-15
	Actual	Actual	Unaudited	Budget	Percent	Percent
61110 Certified Salaries	\$ 56,952,867	\$ 63,571,906	\$ 67,256,847	\$67,032,815	48.42%	48.42%
62X10 Cert Benefits	13,745,415	15,375,503	16,362,581	16,532,835	11.94%	60.37%
61120 Classified Salaries	14,199,472	15,808,744	16,672,302	16,014,578	11.57%	71.93%
68300 Interest	7,408,398	8,278,521	8,023,407	9,075,434	6.56%	78.49%
69000 Other Uses of Funds	7,147,333	4,617,323	4,147,771	5,055,514	3.65%	82.14%
62X20 Class Benefits	3,988,895	4,388,299	4,433,258	4,211,540	3.04%	85.18%
64230 Cleaning Services	3,268,427	3,669,882	3,787,671	3,787,794	2.74%	87.92%
66100 General Supplies & Materia	2,425,699	2,853,231	2,563,542	2,576,743	1.86%	89.78%
66220 Electricity	1,807,983	1,863,875	2,047,325	2,059,616	1.49%	91.27%
63220 Cert Substitute Service			1,742,078	1,675,833	1.21%	92.48%
64300 Repairs & Maintenance	781,879	756,806	1,046,272	1,069,942	0.77%	93.25%
66260 Gasoline & Diesel	695,330	874,606	915,282	938,265	0.68%	93.93%
63900 Other Purchase Service	500,929	453,811	764,410	835,819	0.60%	94.53%
64400 Rental	356,187	336,526	677,497	728,890	0.53%	95.06%
66410 Textbooks	798,222	517,550	1,172,045	581,100	0.42%	95.48%
63530 Software Support		144,395	525,663	575,528	0.42%	95.90%
64100 Water & Sewer	409,275	458,651	509,172	554,415	0.40%	96.30%
68100 Dues & Fees	540,929	468,571	413,705	515,218	0.37%	96.67%
63490 Other Professional	405,224	439,071	384,238	449,200	0.32%	96.99%
66210 Natural Gas	184,901	269,488	390,888	402,346	0.29%	97.28%
65800 Travel	296,455	277,423	258,855	368,597	0.27%	97.55%
64210 Sanitation	287,430	246,971	248,911	303,590	0.22%	97.77%
63310 Cert. Prof. Development	174,655	119,524	132,259	299,851	0.22%	97.99%
65880 Meals	351,548	300,478	279,832	266,800	0.19%	98.18%
65210 Property & Liability Insurarr	245,790	56,484	237,578	259,160	0.19%	98.37%
65600 Tuitions	177,188	178,522	187,958	245,000	0.18%	98.54%
64240 Lawn Care	137,108	209,948	204,058	206,805	0.15%	98.69%
66150 Allocation (\$500) Supplies	156,066	172,373	170,141	205,500	0.15%	98.84%
66510 Software	291,463	245,093	196,323	203,847	0.15%	98.99%
65310 Telephone	168,830	158,614	181,207	184,130	0.13%	99.12%
67300 Equipment	455,950	398,777	62,471	154,731	0.11%	99.23%
65500 Printing & Binding	300,265	224,228	236,018	147,906	0.11%	99.34%
63440 Legal	60,199	45,924	124,471	142,000	0.10%	99.44%
66400 Library Books & Periodical	68,600	77,956	69,780	108,423	0.08%	99.52%
63450 Medical	23,270	8,814	19,781	99,500	0.07%	99.59%
66500 Technology Supplies	99,814	70,696	431,547	94,067	0.07%	99.66%
65240 Fleet Insurance	61,997	67,252	76,117	76,250	0.06%	99.72%
65320 Postage	62,130	110,059	62,721	74,205	0.05%	99.77%
68800 Taxes	152	7,293	53,095	50,000	0.04%	99.81%
63200 Instructional Services	96,470	159,732	97,190	48,187	0.03%	99.84%
66900 Other Supplies	-	2,634	245,418	41,493	0.03%	99.87%
63430 Accounting	30,433	37,574	38,367	40,500	0.03%	99.90%
65330 Netwok Systems	19,523	49,095	2,397	33,625	0.02%	99.92%
63100 Purchased Services	15,605	25,606	23,390	27,000	0.02%	99.94%
64900 Other Property Service	10,979	54,020	26,400	22,712	0.02%	99.96%
63320 Class. Prof Development	16,944	10,286	7,567	20,600	0.01%	99.97%
65290 Student Accident Ins	14,200	13,774	13,774	13,774	0.01%	99.98%
65400 Advertising	10,914	9,628	3,256	9,100	0.01%	99.99%
68900 Misc Expenditures	4,605	7,167	7,808	8,000	0.01%	100.00%
63460 Infor Tech	20,188	32,439	1,845	4,778	0.00%	100.00%
61700 Substitutes	1,211,668	1,163,328	9,337	0	0.00%	100.00%
63110 Early Severance	660,534	635,824	635,824	0	0.00%	100.00%
63240 Student Assessment			30,259	0	0.00%	100.00%
63410 Pupil Services	388	-	0	0	0.00%	100.00%
64220 Substitute Service			0	0	0.00%	100.00%
61800 Unused Sick Leave	-	-		0	0.00%	100.00%
67000 Bldg & Land Improvement	-	-		0	0.00%	100.00%
68200 Judgment	-	-		0	0.00%	100.00%
69300 Fund Transfers	132,199	2,555,611	281,734	0	0.00%	100.00%
<b>TOTALS</b>	<b>121,280,923</b>	<b>132,879,905</b>	<b>138,493,643</b>	<b>138,433,555</b>		

**BENTONVILLE PUBLIC SCHOOLS**  
**Expenditure by Object Report for Fund 1, 2 & 4**  
**Cost Per Pupil**

3rd Q ADM

<i>DESCRIPTION</i>	<i>FY 2014-15 Budget</i>	<i>FY 2011-12 Pupil Cost</i>	<i>FY 2012-13 Pupil Cost</i>	<i>FY 2013-14 Pupil Cost</i>	<i>FY 2014-15 Pupil Cost</i>
61110 Certified Salaries	67,032,815	4,038.57	4,289.10	4,471.92	4,457.03
61120 Classified Salaries	16,014,578	1,006.90	1,066.59	1,108.54	1,064.81
61700 Substitutes	0	85.92	78.49	0.62	-
61800 Unused Sick Leave		-	0.00	-	-
62X10 Cert Benefits	16,532,835	974.70	1,037.36	1,087.95	1,099.27
62X20 Class Benefits	4,211,540	282.86	296.07	294.77	280.03
63110 Early Severance	0	46.84	42.90	42.28	-
63100 Purchased Services	27,000	1.11	1.73	1.56	1.80
63200 Instructional Services	48,187	6.84	10.78	6.46	3.20
63220 Cert Substitute Service	1,675,833			115.83	111.43
63240 Student Assessment	0			2.01	-
63310 Cert. Prof. Development	299,851	12.38	8.06	8.79	19.94
63320 Class. Prof Development	20,600	1.20	0.69	0.50	1.37
63410 Pupil Services	0	0.03	0.00	-	-
63430 Accounting	40,500	2.16	2.54	2.55	2.69
63440 Legal	142,000	4.27	3.10	8.28	9.44
63450 Medical	99,500	1.65	0.59	1.32	6.62
63460 Infor Tech	4,778	1.43	2.19	0.12	0.32
63490 Other Professional	449,200	28.73	29.62	25.55	29.87
63530 Software Support	575,528		9.74	34.95	38.27
63900 Other Purchase Service	835,819	35.52	30.62	50.83	55.57
64100 Water & Sewer	554,415	29.02	30.94	33.85	36.86
64210 Sanitation	303,590	20.38	16.66	16.55	20.19
64220 Substitute Service	0			-	-
64230 Cleaning Services	3,787,794	231.77	247.60	251.84	251.85
64240 Lawn Care	206,805	9.72	14.16	13.57	13.75
64300 Repairs & Maintenance	1,069,942	55.44	51.06	69.57	71.14
64400 Rental	728,890	25.26	22.70	45.05	48.46
64900 Other Property Service	22,712	0.78	3.64	1.76	1.51
65210 Property & Liability Insuranc	259,160	17.43	3.81	15.80	17.23
65240 Fleet Insurance	76,250	4.40	4.54	5.06	5.07
65290 Student Accident Ins	13,774	1.01	0.93	0.92	0.92
65310 Telephone	184,130	11.97	10.70	12.05	12.24
65320 Postage	74,205	4.41	7.43	4.17	4.93
65330 Netwok Systems	33,625	1.38	3.31	0.16	2.24
65400 Advertising	9,100	0.77	0.65	0.22	0.61
65500 Printing & Binding	147,906	21.29	15.13	15.69	9.83
65600 Tuitions	245,000	12.56	12.04	12.50	16.29
65800 Travel	368,597	21.02	18.72	17.21	24.51
65880 Meals	266,800	24.93	20.27	18.61	17.74
66100 General Supplies & Materia	2,576,743	172.01	192.50	170.45	171.33
66150 Allocation (\$500) Supplies	205,500	11.07	11.63	11.31	13.66
66210 Natural Gas	402,346	13.11	18.18	25.99	26.75
66220 Electricity	2,059,616	128.21	125.75	136.13	136.94
66260 Gasoline & Diesel	938,265	49.31	59.01	60.86	62.39
66400 Library Books & Periodical	108,423	4.86	5.26	4.64	7.21
66410 Textbooks	581,100	56.60	34.92	77.93	38.64
66500 Technology Supplies	94,067	7.08	4.77	28.69	6.25
66510 Software	203,847	20.67	16.54	13.05	13.55
66900 Other Supplies	41,493	-	0.18	16.32	2.76
67000 Bldg & Land Improvement		-	0.00	-	-
67300 Equipment	154,731	32.33	26.90	4.15	10.29
68100 Dues & Fees	515,218	38.36	31.61	27.51	34.26
68200 Judgment		-	0.00	-	-
68300 Interest	9,075,434	525.34	558.54	533.48	603.43
68800 Taxes	50,000	0.01	0.49	3.53	3.32
68900 Misc Expenditures	8,000	0.33	0.48	0.52	0.53
69000 Other Uses of Funds	5,055,514	506.82	311.52	275.79	336.14
69300 Fund Transfers		9.37	172.42	18.73	-
<b>TOTALS</b>	<b>138,433,555</b>	<b>8,600.12</b>	<b>8,965.21</b>	<b>9,208</b>	<b>9,204</b>