

**BENTONVILLE PUBLIC SCHOOLS
FUND BALANCE SUMMARY
Month Ended May 31, 2011**

<i>DESCRIPTION</i>	<i>BEGINNING FUND BALANCE 7/1/2010</i>	<i>YTD ACTUAL REVENUES</i>	<i>YTD ACTUAL EXPENSES</i>	<i>YTD VARIANCE</i>	<i>CURRENT FUND BALANCE</i>
Fund 1 - Certified Salary	0	0	44,559,293	(44,559,293)	(44,559,293)
Fund 2 - Operating	8,071,470	101,150,260	36,970,031	64,180,230	72,251,700
Fund 2 - Child Care Enrich	417,521	2,194,488	2,040,480	154,008	571,529
Fund 4 - Debt Service	0	143,275	9,818,498	(9,675,223)	(9,675,223)
Subtotal Operating	8,488,992	103,488,023	93,388,302	10,099,722	18,588,713
Fund 2 - Student Growth Funds	0	2,814,473	0	2,814,473	2,814,473
Fund 2 - Reserve Bond Funds	6,189,066	0	0	0	6,189,066
Adjusted Subtotal Operating	14,678,058	106,302,496	93,388,302	12,914,195	27,592,252
Fund 5 - Capital Outlay	939,767	2,677,930	2,352,863	325,067	1,264,834
Fund 6 - Federal Grants	317,062	7,252,669	7,532,798	(280,129)	36,933
Fund 8 - Cafeteria	25,617	4,145,218	4,328,043	(182,825)	(157,208)
Subtotal Other	1,282,446	14,075,816	14,213,703	(137,887)	1,144,559
Fund 3 - Building	6,870,136	32,843,073	3,928,916	28,914,156	35,784,292
Fund 3 - Transfers		0	0		
Fund 7 - Activity	1,709,617	2,381,293	2,298,993	82,300	1,791,917
TOTALS	18,351,190	152,788,205	113,829,914	38,958,291	57,309,481
Adjusted Totals	24,540,256	155,602,678	113,829,914		66,313,020

*Portion of the year reported

92%

BENTONVILLE PUBLIC SCHOOLS
FUND BALANCE SUMMARY PROJECTION June 30, 2011
Month Ended March 31, 2011

<i>DESCRIPTION</i>	<i>BEGINNING FUND BALANCE 7/1/2010</i>	<i>YTD ACTUAL REVENUES</i>	<i>YTD ACTUAL EXPENSES</i>	<i>YTD VARIANCE</i>	<i>CURRENT FUND BALANCE</i>
Fund 1 - Certified Salary	0	0	53,988,660	(53,988,660)	(53,988,660)
Fund 2 - Operating	8,227,316	105,141,444	41,576,485	63,564,959	71,792,275
Fund 2 - Child Care Enrich	417,521	2,535,578	2,209,715	325,863	743,385
Fund 4 - Debt Service	0	0	9,905,234	(9,905,234)	(9,905,234)
Subtotal Operating	8,644,838	107,677,022	107,680,094	(3,072)	8,641,766
Fund 2 - Student Growth Funds	0	2,734,442	0	2,734,442	2,734,442
Fund 2 - Reseve Bond Funds	6,189,066	0	0	0	6,189,066
Adjusted Subtotal Operating	14,833,904	110,411,464	107,680,094	2,731,370	17,565,274
Fund 5 - Capital Outlay	1,041,593	2,806,227	2,444,941	361,286	1,402,879
Fund 6 - Federal Grants	317,062	10,605,947	7,903,201	2,702,746	3,019,808
Fund 8 - Cafeteria	25,617	4,908,077	4,822,172	85,906	111,523
Subtotal Other	1,384,272	18,320,251	15,170,314	3,149,937	4,534,209
Fund 3 - Building	7,042,377	0	6,404,013	(6,404,013)	638,365
Fund 3 - Transfers		0	0		
Fund 7 - Activity	1,709,617	2,267,241	2,267,241	0	1,709,617
TOTALS	18,781,104	128,264,514	131,521,662	(3,257,147)	15,523,956
Adjusted Totals	24,970,170	130,998,956	131,521,662	(522,705)	24,447,464

*Portion of the year reported

67%

BENTONVILLE PUBLIC SCHOOLS
Fund Comparison Report
Month Ended May 31, 2011

Revenue	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Budgeted	Prior Year Variance	FY 2010-11 YTD	92% FY 2010-11 Percent YTD
FUND 2 Operation	\$ 101,514,054	\$ 107,978,804	\$ 107,677,022	\$ (301,782)	\$ 103,344,748	95.98%
FUND 4 Debt Services	\$ -		-	\$ -	\$ 143,275	#DIV/0!
Subtotal Operation	\$ 101,514,054	107,978,804	\$ 107,677,022	\$ (301,782)	\$ 103,488,023	96.11%
FUND 5 Capital Outlay	\$ 2,352,814	2,792,229	2,809,227	\$ 16,998	\$ 2,677,930	95.33%
FUND 6 Federal Grants	\$ 4,017,107	6,885,763	10,605,947	\$ 3,720,184	\$ 7,252,669	68.38%
FUND 7 Activity	\$ 2,797,503	2,384,083	2,267,241	\$ (116,842)	\$ 2,381,293	105.03%
FUND 8 Cafeteria	\$ 4,736,667	4,637,810	4,908,077	\$ 270,267	\$ 4,145,218	84.46%
FUND 3 Bond	\$ 1,085,532	6,017,600	\$ -	\$ (6,017,600)	\$ 32,843,073	#DIV/0!
TOTAL REVENUES	\$ 116,503,677	130,696,289	\$ 128,267,514	\$ (2,428,775)	\$ 152,788,205	119.12%

Expenses

FUND 1 Certified Salaries	\$ 49,201,312	\$ 51,232,463	\$ 53,988,660	\$ 2,756,197	\$ 44,559,293	82.53%
FUND 2 Operation	\$ 41,677,869	\$ 43,261,054	\$ 43,786,200	\$ 525,146	\$ 39,010,510	89.09%
FUND 4 Debt Services	\$ 10,517,424	\$ 3,696,165	\$ 9,905,234	\$ 6,209,069	\$ 9,818,498	99.12%
Subtotal Operation	\$ 101,396,605	\$ 98,189,682	\$ 107,680,094	\$ 9,490,412	\$ 93,388,302	86.73%
FUND 5 Capital Outlay	\$ 3,373,097	\$ 2,018,979	2,444,941.00	\$ 425,962	\$ 2,352,863	96.23%
FUND 6 Federal Grants	\$ 3,668,555	\$ 8,451,298	7,903,201.00	\$ (548,097)	\$ 7,532,798	95.31%
FUND 7 Activity	\$ 2,523,263	\$ 2,312,122	2,267,241.00	\$ (44,881)	\$ 2,298,993	101.40%
FUND 8 Cafeteria	\$ 4,743,631	\$ 4,612,204	4,822,172.00	\$ 209,968	\$ 4,328,043	89.75%
FUND 3 Bond	\$ 261,322	\$ 1,132,619	\$ 6,404,013.00	\$ 5,271,394	\$ 3,928,916	61.35%
TOTAL BUDGETED EXPENSES	\$ 115,966,473	\$ 116,716,904	\$ 131,521,662	\$ 14,804,758	\$ 113,829,914	86.55%

Operation Variance	\$ 117,449	\$ 9,789,122	\$ (3,072)		\$ 10,099,722
Begin Operation Balance	\$ 4,934,995	\$ 5,050,185	\$ 8,488,992		\$ 8,488,992
Adjusted Begin Operation Balance			\$ 14,678,058		\$ 14,678,058

BENTONVILLE PUBLIC SCHOOLS
Revenue & Expenditure Source Summary Funds 2, 4 & 8
Month Ended May 31, 2011

3rd Q ADM	11,921.00	12,534.71	13,036.47	13,486.00				92%
	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11		FY 2010-11	FY 2010-11	FY 2010-11
Revenue	Actual	Actual	Actual	Budget	Variance	Period	YTD	% Budget
Property Tax	32,688,025	32,123,357	37,379,319	36,186,912	(1,192,407)	0	35,937,132	99.31%
Pullback 40%	16,136,452	17,128,442	16,700,106	16,700,106	0	13,728,323	16,508,244	98.85%
Property Tax Delinquent	2,984,171	3,832,509	5,710,089	5,710,089	0	281,574	4,946,288	86.62%
Other Local Taxes	2,113,462	2,261,036	2,654,537	2,517,399	(137,139)	17,787	2,995,734	119.00%
Interest	450,915	123,077	19,078	20,000	922	4,406	38,622	193.11%
Other Local Sources	3,338,156	2,747,020	2,944,556	2,832,128	(112,428)	404,200	2,909,396	102.73%
Subtotal Local Sources	57,711,181	58,215,441	65,407,685	63,966,634	(1,441,051)	14,436,290	63,335,415	99.01%
State Foundation	32,629,784	32,135,761	33,121,579	38,640,267	5,518,688	3,512,752	35,127,515	90.91%
State Enhanced	568,658	1,037,189	438,715	0	(438,715)	0	0	#DIV/0!
URT 98%	1,211,014	1,622,853	802,365	0	(802,365)	355,772	355,772	#DIV/0!
Student Growth	4,375,459	3,577,152	3,013,586	0	(3,013,586)	0	2,814,473	#DIV/0!
Other State Sources	3,942,719	4,912,660	5,117,279	5,070,121	(47,158)	340,260	4,517,454	89.10%
Subtotal State Sources	42,727,634	43,285,615	42,493,524	43,710,388	1,216,864	4,208,784	42,815,214	97.95%
Subtotal Local & State	100,438,815	101,514,054	107,978,804	107,677,022	(301,782)	18,645,074	106,159,221	98.59%
Cafeteria-Local	2,675,822	2,841,550	2,627,938	2,621,057	(6,881)	268,588	2,621,903	100.03%
Cafeteria-State	32,682	32,102	33,208	33,208	0	0	33,853	101.94%
Federal-Cafeteria	1,242,810	1,863,015	1,976,664	2,253,813	277,149	221,242	1,489,462	66.09%
Subtotal	3,951,314	4,736,667	4,637,810	4,908,077	270,268	489,830	4,145,218	84.46%
Other Nonrevenue Sources	7,187,440	12,998	77,595	0	64,596	0	8,593	#DIV/0!
TOTAL REVENUES	111,577,569	106,263,720	112,616,613	112,585,099	33,082	19,134,904	110,304,439	97.97%

Expenses-Function (Funds 1, 2 & 4)

Instruction	56,067,477	57,531,464	60,083,787	61,841,534	1,757,747	5,250,058	52,279,995	84.54%
Support Services Students	5,319,957	5,768,780	5,864,218	6,208,112	343,894	520,284	5,073,057	81.72%
Support Services Instruction	3,388,094	3,491,280	3,421,600	3,500,706	79,106	388,840	2,989,229	85.39%
General Administration	1,058,804	1,256,188	1,478,873	1,472,089	(6,784)	80,001	1,436,707	97.60%
School Administration	5,559,820	5,603,205	5,565,298	5,601,969	36,671	492,789	4,898,856	87.45%
Central Services	2,485,828	2,343,197	2,651,488	2,636,468	(15,020)	297,328	2,590,481	98.26%
Maintenance & Operation	7,833,594	8,196,408	8,631,252	8,801,357	170,105	619,706	7,924,158	90.03%
Transportation	3,960,958	4,150,929	4,358,842	4,203,292	(155,550)	484,639	4,301,598	102.34%
Noninstruction Operations	2,146,671	2,131,418	2,194,347	2,248,750	54,403	196,777	2,027,155	90.15%
Subtotal Expenditures	87,821,203	90,902,159	94,322,415	96,484,581	2,264,572	8,330,422	83,521,236	86.56%
Facilities	0	2,500	49,294	0	(49,294)	0	0	#DIV/0!
Other Uses	10,706,378	10,304,050	3,817,973	9,941,034	6,123,061	6,332,237	9,867,069	99.26%
Total Function	98,527,581	101,208,708	98,189,682	106,425,615	8,338,339	14,662,659	93,388,302	87.75%

BENTONVILLE PUBLIC SCHOOLS
Expenditure by Object Report for Fund 1, 2 & 4
Month Ended May 31, 2011

3rd Q ADM 12,534.71 13,036.47 **13,486.00**

DESCRIPTION	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Budget	% Total Budget	92%	FY 2010-11 Remain	FY 2010-11 % Spent
					FY 2010-11 YTD		
61110 Certified Salaries	\$ 49,133,016	\$ 51,113,500	53,775,199	49.94%	\$ 44,595,781	9,179,418	82.93%
61120 Classified Salaries	12,641,520	12,986,428	12,425,794	11.54%	11,225,740	1,200,053	90.34%
61700 Substitutes	830,359	773,273	875,447	0.81%	846,950	28,497	96.74%
61800 Unused Sick Leave	106,028	165,214	120,000	0.11%	-	120,000	0.00%
62X10 Cert Benefits	11,508,881	12,144,429	12,792,333	11.88%	10,631,684	2,160,649	83.11%
62X20 Class Benefits	3,494,331	3,890,388	3,546,878	3.29%	3,382,366	164,512	95.36%
63100 Purchased Services	31,746	5,062	50,300	0.05%	47,591	2,709	94.61%
63200 Instructional Services	55,853	16,226	24,000	0.02%	2,918	21,082	12.16%
63310 Cert. Prof. Development	157,959	101,369	159,853	0.15%	96,981	62,872	60.67%
63320 Class. Prof Development	27,134	4,352	30,385	0.03%	49,217	(18,832)	161.98%
63410 Pupil Services	-	-	-	0.00%	-	0	#DIV/0!
63430 Accounting	27,214	27,000	28,500	0.03%	32,882	(4,382)	115.37%
63440 Legal	36,172	44,735	55,000	0.05%	89,117	(34,117)	162.03%
63450 Medical	338,451	208,062	408,300	0.38%	150,032	258,269	36.75%
63460 Infor Tech	-	-	200	0.00%	-	200	0.00%
63490 Other Professional	449,852	394,912	411,090	0.38%	251,689	159,401	61.22%
63900 Other Purchase Service	193,529	248,530	259,056	0.24%	174,511	84,545	67.36%
64100 Water & Sewer	300,585	317,109	355,128	0.33%	388,171	(33,042)	109.30%
64210 Sanitation	273,546	304,009	334,081	0.31%	224,647	109,434	67.24%
64230 Cleaning Services	2,861,168	2,970,876	2,969,405	2.76%	2,760,298	209,107	92.96%
64240 Lawn Care	187,457	200,206	196,500	0.18%	165,881	30,619	84.42%
64300 Repairs & Maintenance	139,544	533,759	513,110	0.48%	543,474	(30,364)	105.92%
64400 Rental	382,630	352,020	342,429	0.32%	350,254	(7,825)	102.29%
64500 Construction	2,500	6,000	-	0.00%	-	0	#DIV/0!
64900 Other Property Service	7,075	5,740	6,350	0.01%	4,155	2,195	65.44%
65210 Property & Liability Insurance	254,717	241,801	248,600	0.23%	221,143	27,457	88.96%
65240 Fleet Insurance	43,830	44,476	51,900	0.05%	52,213	(313)	100.60%
65290 Student Accident Ins	14,200	14,200	14,200	0.01%	14,200	0	100.00%
65310 Telephone	119,291	135,418	143,353	0.13%	137,045	6,308	95.60%
65320 Postage	59,776	63,261	67,989	0.06%	60,675	7,313	89.24%
65330 Network Systems	-	110	0	0.00%	9,950	(9,950)	#####
65400 Advertising	12,568	7,952	6,712	0.01%	8,265	(1,553)	123.14%
65500 Printing & Binding	174,770	205,005	192,043	0.18%	145,478	46,565	75.75%
65600 Tuitions	181,274	206,479	205,000	0.19%	184,424	20,576	89.96%
65800 Travel	213,143	140,842	187,615	0.17%	198,867	(11,252)	106.00%
65880 Meals	235,691	218,833	237,494	0.22%	222,119	15,374	93.53%
66100 General Supplies & Material	2,036,130	2,115,069	2,306,714	2.14%	2,174,185	132,529	94.25%
66150 Allocation (\$500) Supplies	151,678	150,724	166,500	0.15%	150,482	16,018	90.38%
66210 Natural Gas	320,536	270,773	324,484	0.30%	242,144	82,340	74.62%
66220 Electricity	1,591,729	1,625,505	1,749,831	1.63%	1,561,240	188,591	89.22%
66260 Gasoline & Diesel	434,176	441,076	482,384	0.45%	674,958	(192,574)	139.92%
66400 Library Books & Periodicals	72,567	77,146	92,545	0.09%	77,408	15,137	83.64%
66410 Textbooks	1,012,341	803,741	700,200	0.65%	626,726	73,474	89.51%
66500 Technology Supplies	7,504	14,412	88,924	0.08%	43,901	45,022	49.37%
66510 Software	2,908	146,186	186,788	0.17%	147,636	39,152	79.04%
66900 Other Supplies	-	6,518	100	0.00%	-	100	0.00%
67000 Bldg & Land Improvement	-	-	-	0.00%	-	0	#DIV/0!
67300 Equipment	51,550	228,093	150,277	0.14%	163,314	(13,037)	108.68%
68100 Dues & Fees	314,623	309,590	251,452	0.23%	385,393	(133,941)	153.27%
68200 Judgment	-	-	-	0.00%	-	0	#DIV/0!
68300 Interest	5,680,227	3,050,456	5,685,094	5.28%	6,791,836	(1,106,742)	119.47%
68800 Taxes	4,800	3,674	4,000	0.00%	3,373	627	84.32%
68900 Misc Expenditures	11,678	15,641	220,120	0.20%	2,717	217,403	1.23%
69000 Other Uses of Funds	4,901,057	640,000	4,200,640	3.90%	3,074,270	1,126,370	73.19%
69300 Fund Transfers	119,392	199,503	35,800	0.03%	-	35,800	0.00%
TOTALS	\$ 101,208,708	98,189,682	107,680,095		93,388,302	14,291,794	86.73%