

**BENTONVILLE PUBLIC SCHOOLS  
FUND BALANCE SUMMARY  
Month Ended December 30, 2010**

<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	21,993,007	(21,993,007)	(21,993,007)
Fund 2 - Operating	8,227,316	59,856,079	18,771,023	41,085,056	49,312,372
Fund 2 - Child Care Enrich	417,521	1,149,703	1,035,688	114,015	531,536
Fund 4 - Debt Service	0	0	3,505,077	(3,505,077)	(3,505,077)
<b>Subtotal Operating</b>	<b>8,644,838</b>	<b>61,005,782</b>	<b>45,304,796</b>	<b>15,700,987</b>	<b>24,345,824</b>
Fund 2 - Student Growth Funds	0	0	0	0	0
Fund 2 - Reserve Bond Funds	6,189,066	0	0	0	6,189,066
<b>Adjusted Subtotal Operating</b>	<b>14,833,904</b>	<b>61,005,782</b>	<b>45,304,796</b>	<b>15,700,987</b>	<b>30,534,890</b>
Fund 5 - Capital Outlay	1,041,593	1,811,355	1,856,408	(45,053)	996,540
Fund 6 - Federal Grants	317,062	1,705,449	2,115,441	(409,992)	(92,930)
Fund 8 - Cafeteria	25,617	2,095,148	2,076,070	19,078	44,694
<b>Subtotal Other</b>	<b>1,384,272</b>	<b>5,611,952</b>	<b>6,047,920</b>	<b>(435,968)</b>	<b>948,304</b>
Fund 3 - Building	7,042,377	2,184	2,200,692	(2,198,508)	4,843,869
Fund 3 - Transfers		0	0		
Fund 7 - Activity	1,709,617	1,374,294	1,155,643	218,651	1,928,268
<b>TOTALS</b>	<b>18,781,104</b>	<b>67,994,212</b>	<b>54,709,051</b>	<b>13,285,161</b>	<b>32,066,265</b>
<b>Adjusted Totals</b>	<b>24,970,170</b>	<b>67,994,212</b>	<b>54,709,051</b>		<b>38,255,331</b>

\*Portion of the year reported

50%

**BENTONVILLE PUBLIC SCHOOLS**  
**FUND BALANCE SUMMARY PROJECTION June 30, 2011**  
**Month Ended September 30, 2010**

<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	53,057,492	(53,057,492)	(53,057,492)
Fund 2 - Operating	8,227,316	105,141,444	41,252,348	63,889,096	72,116,412
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)
<b>Subtotal Operating</b>	<b>8,644,838</b>	<b>107,677,022</b>	<b>106,424,789</b>	<b>1,252,233</b>	<b>9,897,071</b>
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
<b>Adjusted Subtotal Operating</b>	<b>14,833,904</b>	<b>110,411,464</b>	<b>106,424,789</b>	<b>3,986,675</b>	<b>18,820,579</b>
Fund 5 - Capital Outlay	1,041,593	2,806,227	2,444,941	361,286	1,402,879
Fund 6 - Federal Grants	317,062	8,090,510	5,387,764	2,702,746	3,019,808
Fund 8 - Cafeteria	25,617	4,908,077	4,822,172	85,906	111,523
<b>Subtotal Other</b>	<b>1,384,272</b>	<b>15,804,814</b>	<b>12,654,877</b>	<b>3,149,937</b>	<b>4,534,209</b>
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
<b>TOTALS</b>	<b>18,781,104</b>	<b>125,749,077</b>	<b>127,750,920</b>	<b>(2,001,842)</b>	<b>16,779,261</b>
<b>Adjusted Totals</b>	<b>24,970,170</b>	<b>128,483,519</b>	<b>127,750,920</b>	<b>732,600</b>	<b>25,702,769</b>

\*Portion of the year reported

25%

**BENTONVILLE PUBLIC SCHOOLS**  
**Fund Comparison Report**  
**Month Ended December 30, 2010**

Revenue	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Budgeted	Prior Year Variance	FY 2010-11 YTD	50% FY 2010-11 Percent YTD
FUND 2 Operation	\$ 101,514,054	\$ 107,978,804	\$ 107,677,022	\$ (301,782)	\$ 61,005,782	56.66%
FUND 4 Debt Services	\$ -		0.00	\$ 0	\$ -	0.00%
<b>Subtotal Operation</b>	\$ 101,514,054	107,978,804	\$ 107,677,022	\$ (301,782)	\$ 61,005,782	56.66%
FUND 5 Capital Outlay	\$ 2,352,814	2,792,229	2,809,227	\$ 16,998	\$ 1,811,355	64.48%
FUND 6 Federal Grants	\$ 4,017,107	6,885,763	8,090,510	\$ 1,204,747	\$ 1,705,449	21.08%
FUND 7 Activity	\$ 2,797,503	2,384,083	2,267,241	\$ (116,842)	\$ 1,374,294	60.62%
FUND 8 Cafeteria	\$ 4,736,667	4,637,810	4,908,077	\$ 270,267	\$ 2,095,148	42.69%
FUND 3 Bond	\$ 1,085,532	6,017,600	\$ -	\$ (6,017,600)	\$ 2,184	#DIV/0!
<b>TOTAL REVENUES</b>	\$ 116,503,677	130,696,289	\$ 125,752,077	\$ (4,944,212)	\$ 67,994,212	54.07%

**Expenses**

FUND 1 Certified Salaries	\$ 49,201,312	\$ 51,232,463	\$ 53,057,492	\$ 1,825,029	\$ 21,993,007	41.45%
FUND 2 Operation	\$ 41,677,869	\$ 43,261,054	\$ 43,462,063	\$ 201,009	\$ 19,806,711	45.57%
FUND 4 Debt Services	\$ 10,517,424	\$ 3,696,165	\$ 9,905,234	\$ 6,209,069	\$ 3,505,077	35.39%
<b>Subtotal Operation</b>	\$ 101,396,605	\$ 98,189,682	\$ 106,424,789	\$ 8,235,107	\$ 45,304,796	42.57%
FUND 5 Capital Outlay	\$ 3,373,097	\$ 2,018,979	2,444,941.00	\$ 425,962	\$ 1,856,408	75.93%
FUND 6 Federal Grants	\$ 3,668,555	\$ 8,451,298	5,387,764.00	\$ (3,063,534)	\$ 2,115,441	39.26%
FUND 7 Activity	\$ 2,523,263	\$ 2,312,122	2,267,241.00	\$ (44,881)	\$ 1,155,643	50.97%
FUND 8 Cafeteria	\$ 4,743,631	\$ 4,612,204	4,822,172.00	\$ 209,968	\$ 2,076,070	43.05%
FUND 3 Bond	\$ 261,322	\$ 1,132,619	\$ 6,404,013.00	\$ 5,271,394	\$ 2,200,692	34.36%
<b>TOTAL BUDGETED EXPENSES</b>	\$ 115,966,473	\$ 116,716,904	\$ 127,750,920	\$ 11,034,016	\$ 54,709,051	42.82%

<b>Operation Variance</b>	\$ 117,449	\$ 9,789,122	\$ 1,252,233		\$ 15,700,987
Begin Operation Balance	\$ 4,934,995	\$ 5,050,185	\$ 8,644,838		\$ 8,644,838
<b>Adjusted Begin Operation Balance</b>			\$ 14,833,904		\$ 14,833,904

**BENTONVILLE PUBLIC SCHOOLS**  
**Revenue & Expenditure Source Summary Funds 2, 4 & 8**  
**Month Ended December 30, 2010**

3rd Q ADM	11,921.00	12,534.71	13,036.47	13,490.00				50%
Revenue	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	Variance	FY 2010-11	FY 2010-11	FY 2010-11
	Actual	Actual	Actual	Budget		Period	YTD	% Budget
Property Tax	32,688,025	32,123,357	37,379,319	36,186,912	(1,192,407)	2,037,837	35,937,132	99.31%
Pullback 40%	16,136,452	17,128,442	16,700,106	16,700,106	0	0	0	0.00%
Property Tax Delinquent	2,984,171	3,832,509	5,710,089	5,710,089	0	1,551,730	3,024,094	52.96%
Other Local Taxes	2,113,462	2,261,036	2,654,537	2,517,399	(137,139)	26,539	157,057	6.24%
Interest	450,915	123,077	19,078	20,000	922	3,942	22,944	114.72%
Other Local Sources	3,338,156	2,747,020	2,944,556	2,832,128	(112,428)	257,298	1,521,634	53.73%
Subtotal Local Sources	57,711,181	58,215,441	65,407,685	63,966,634	(1,441,051)	3,877,346	40,662,862	63.57%
State Foundation	32,629,784	32,135,761	33,121,579	38,640,267	5,518,688	3,512,751	17,563,755	45.45%
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)	0	0	#DIV/0!
Student Growth	4,375,459	3,577,152	3,013,586	0	(3,013,586)	0	0	#DIV/0!
Other State Sources	3,942,719	4,912,660	5,117,279	5,070,121	(47,158)	540,903	2,779,165	54.81%
Subtotal State Sources	42,727,634	43,285,615	42,493,524	43,710,388	1,216,864	4,053,654	20,342,920	46.54%
<b>Subtotal Local &amp; State</b>	100,438,815	101,514,054	107,978,804	107,677,022	(301,782)	7,931,000	61,005,782	56.66%
Cafeteria-Local	2,675,822	2,841,550	2,627,938	2,621,057	(6,881)	165,820	1,275,198	48.65%
Cafeteria-State	32,682	32,102	33,208	33,208	0	0	0	0.00%
Federal-Cafeteria	1,242,810	1,863,015	1,976,664	2,253,813	277,149	187,434	819,950	36.38%
<b>Subtotal</b>	3,951,314	4,736,667	4,637,810	4,908,077	270,268	353,254	2,095,148	42.69%
Other Nonrevenue Sources	7,187,440	12,998	77,595	0	64,596	0	0	#DIV/0!
<b>TOTAL REVENUES</b>	111,577,569	106,263,720	112,616,613	112,585,099	33,082	8,284,254	63,100,930	56.05%

**Expenses-Function (All Funds)**

Instruction	59,280,504	61,326,048	66,492,761	63,966,652	(2,526,110)	5,555,169	28,031,758	43.82%
Support Services Students	6,074,734	6,373,918	6,766,141	7,995,695	1,229,554	613,176	2,941,412	36.79%
Support Services Instruction	5,100,810	4,624,511	5,330,964	4,666,099	(664,865)	441,180	2,048,588	43.90%
General Administration	1,177,460	1,382,129	1,573,012	1,548,594	(24,417)	70,368	638,650	41.24%
School Administration	6,079,472	6,133,317	6,058,754	5,604,619	(454,135)	512,747	2,596,131	46.32%
Central Services	2,605,000	3,780,441	3,815,768	4,160,909	345,141	103,051	2,322,853	55.83%
Maintenance & Operation	8,108,027	9,143,707	9,378,905	9,486,629	107,725	455,290	5,003,421	52.74%
Transportation	4,734,991	4,594,573	4,363,849	4,603,292	239,442	390,722	2,257,793	49.05%
Noninstruction Operations	6,948,774	6,909,136	6,842,104	6,977,422	135,318	592,320	3,097,788	44.40%
Subtotal Expenditures	100,109,772	104,267,780	110,622,258	109,009,911	(1,612,347)	8,734,024	48,938,393	44.89%
Facilities	12,139,800	327,677	1,011,060	6,145,013	5,133,953	297,863	1,993,024	32.43%
Other Uses	23,063,267	11,211,437	4,083,586	9,941,034	5,857,448	0	3,777,634	38.00%
<b>Total Function</b>	135,312,839	115,806,895	115,716,904	125,095,958	9,379,054	9,031,886	54,709,051	43.73%

**BENTONVILLE PUBLIC SCHOOLS**  
**Expenditure by Object Report for Fund 1, 2 & 4**  
**Month Ended December 30, 2010**

3rd Q ADM                                      12,534.71                      13,036.47                      **13,490.00**

DESCRIPTION	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Budget	% Total Budget	50%	FY 2010-11 Remain	FY 2010-11 % Spent	
					FY 2010-11 YTD			
61110	Certified Salaries	\$ 49,133,016	\$ 51,113,500	52,844,031	49.65%	\$ 22,053,062	30,790,969	41.73%
61120	Classified Salaries	12,641,520	12,986,428	12,340,987	11.60%	5,473,088	6,867,898	44.35%
61700	Substitutes	830,359	773,273	875,447	0.82%	359,388	516,058	41.05%
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	12,573,356	11.81%	5,199,073	7,374,283	41.35%
62X20	Class Benefits	3,494,331	3,890,388	3,526,525	3.31%	1,572,675	1,953,850	44.60%
63100	Purchased Services	31,746	5,062	50,300	0.05%	18,318	31,982	36.42%
63200	Instructional Services	55,853	16,226	24,000	0.02%	1,178	22,822	4.91%
63310	Cert. Prof. Development	157,959	101,369	159,853	0.15%	62,820	97,033	39.30%
63320	Class. Prof Development	27,134	4,352	30,385	0.03%	11,712	18,673	38.55%
63410	Pupil Services	-	-	-	0.00%	-	0	#DIV/0!
63430	Accounting	27,214	27,000	28,500	0.03%	32,000	(3,500)	112.28%
63440	Legal	36,172	44,735	55,000	0.05%	40,043	14,957	72.81%
63450	Medical	338,451	208,062	408,300	0.38%	74,811	333,489	18.32%
63460	Infor Tech	-	-	200	0.00%	-	200	0.00%
63490	Other Professional	449,852	394,912	411,090	0.39%	106,398	304,692	25.88%
63900	Other Purchase Service	193,529	248,530	259,056	0.24%	95,714	163,342	36.95%
64100	Water & Sewer	300,585	317,109	355,128	0.33%	223,655	131,474	62.98%
64210	Sanitation	273,546	304,009	334,081	0.31%	108,639	225,442	32.52%
64230	Cleaning Services	2,861,168	2,970,876	2,969,405	2.79%	1,485,460	1,483,945	50.03%
64240	Lawn Care	187,457	200,206	196,500	0.18%	91,168	105,332	46.40%
64300	Repairs & Maintenance	139,544	533,759	513,110	0.48%	308,193	204,917	60.06%
64400	Rental	382,630	352,020	342,429	0.32%	72,054	270,375	21.04%
64500	Construction	2,500	6,000	-	0.00%	-	0	#DIV/0!
64900	Other Property Service	7,075	5,740	6,350	0.01%	2,358	3,992	37.14%
65210	Property & Liability Insurance	254,717	241,801	248,600	0.23%	1,576	247,024	0.63%
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%	70,548	72,805	49.21%
65320	Postage	59,776	63,261	67,989	0.06%	38,882	29,107	57.19%
65330	Network Systems	-	110	0	0.00%	9,950	(9,950)	9949950.0%
65400	Advertising	12,568	7,952	6,712	0.01%	7,216	(504)	107.51%
65500	Printing & Binding	174,770	205,005	192,043	0.18%	116,028	76,015	60.42%
65600	Tuitions	181,274	206,479	205,000	0.19%	56,604	148,396	27.61%
65800	Travel	213,143	140,842	187,615	0.18%	102,219	85,396	54.48%
65801	Travel-Athletic State	-	-	-	0.00%	-	0	#DIV/0!
65880	Meals	235,691	218,833	237,494	0.22%	117,742	119,751	49.58%
66100	General Supplies & Material	2,036,130	2,115,069	2,306,714	2.17%	1,303,052	1,003,662	56.49%
66150	Allocation (\$500) Supplies	151,678	150,724	166,500	0.16%	109,686	56,814	65.88%
66210	Natural Gas	320,536	270,773	324,484	0.30%	42,851	281,632	13.21%
66220	Electricity	1,591,729	1,625,505	1,749,831	1.64%	932,677	817,154	53.30%
66260	Gasoline & Diesel	434,176	441,076	482,384	0.45%	260,609	221,775	54.03%
66400	Library Books & Periodicals	72,567	77,146	92,545	0.09%	40,347	52,198	43.60%
66410	Textbooks	1,012,341	803,741	700,200	0.66%	525,713	174,487	75.08%
66500	Technology Supplies	7,504	14,412	88,924	0.08%	24,723	64,201	27.80%
66510	Software	2,908	146,186	186,788	0.18%	120,665	66,123	64.60%
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%	91,444	58,833	60.85%
68100	Dues & Fees	314,623	309,590	251,452	0.24%	191,206	60,246	76.04%
68200	Judgment	-	-	-	0.00%	-	0	#DIV/0!
68300	Interest	5,680,227	3,050,456	5,685,094	5.34%	3,504,352	2,180,742	61.64%
68800	Taxes	4,800	3,674	4,000	0.00%	-	4,000	0.00%
68900	Misc Expenditures	11,678	15,641	220,120	0.21%	1,997	218,123	0.91%
69000	Other Uses of Funds	4,901,057	640,000	4,200,640	3.95%	176,486	4,024,154	4.20%
69300	Fund Transfers	119,392	199,503	35,800	0.03%	-	35,800	0.00%
	<b>TOTALS</b>	<b>\$ 101,208,708</b>	<b>98,189,682</b>	<b>106,424,790</b>		<b>45,304,796</b>	61,119,994	42.57%