



Division of Elementary and Secondary Education

Transforming Arkansas to lead the nation in student-focused education

Johnny Key
Secretary

August 25, 2020

Herschel Cleveland, Superintendent
Western Yell School District
P.O. Box 214
Havana, AR 72842
clevelandh@wycschools.com

Doyle Buckman, President
Board of Directors, Western Yell School District
P.O. Box 214
Havana, AR 72842

**State Board
of Education**

Charisse Dean
*Little Rock
Chair*

**Re: Petition for Minimum School District Size Waiver
NOTICE OF HEARING**

R. Brett Williamson
*El Dorado
Vice Chair*

Dear Superintendent Cleveland and Mr. Buckman:

Susan Chambers
Bella Vista

Dr. Fitz Hill
Little Rock

Kathy McFetridge
Springdale

In Commissioner's Memo COM-21-005 dated July 13, 2020, the Arkansas Department of Education, Division of Elementary and Secondary Education published lists under Ark. Code Ann. § 6-13-1602(1) and (2) that identified the Western Yell School District as having had fewer than 350 students according to the District's average daily membership in the two years immediately preceding the current one. This Commissioner's Memo notified that pursuant to Ark. Code Ann. § 6-13-1603, the Western Yell School District must be administratively consolidated with or annexed to another school district or districts unless the District is granted a waiver under Ark. Code Ann. § 6-13-1613.

Dr. Sarah Moore
Stuttgart

Ouida Newton
Poyen

Steve Sutton
Marion

Adrienne Woods
Rogers

On August 13, 2020, the ADE/DESE received a Petition from your District seeking a minimum school district size waiver pursuant to Ark. Code Ann. § 6-13-1613. Pursuant to its legal authority set forth in Ark. Code Ann. §§ 6-11-105 and 6-13-1613, the State Board of Education will consider this matter on **Thursday, September 10, 2020, during its agenda beginning at 1:00 p.m.** in the Auditorium of the Arkansas Department of Education, Division of Elementary Education, Four Capitol Mall, Little Rock, Arkansas. You should plan to be in attendance and be prepared to offer any evidence required by Ark. Code Ann. § 6-13-1613 and answer questions that the State Board might have. Any additional written materials your District wishes to submit should be provided to me at jennifer.dedman@arkansas.gov no later than noon on August 27, 2020.

If you have any questions, please do not hesitate to call me at (501) 682-4585.

Respectfully,

Jennifer Dedman
Staff Attorney

Four Capitol Mall
Little Rock, AR
72201-1019
(501) 682-4475
ArkansasEd.gov

cc: Johnny Key, Commissioner of Education
Dr. Ivy Pfeffer, Deputy Commissioner of Education

*An Equal
Opportunity
Employer*

Western Yell County Schools



#1 Wolverine Drive - P.O. Box 214
Havana, Arkansas 72842

Herschel Cleveland, Superintendent
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e-mail: clevelandh@wycschools.com
Fax: 479/476-4115

Scott Smith, Principal
Phone: 479/476-4100
e-mail: smiths@wycschools.com
Fax: 479/476-4111

August 13, 2020

To the Arkansas Department of Education and the State Board of Education

The Western Yell County School District has received it's notice that our Average Daily Membership is below 350 students for the second consecutive year. This district would like to apply for the waiver that is available under ACT 377 and Arkansas Status Annotated 6-13-16-13. The district is preparing our budget at the present time and the financial information is being sent by Cindy Smith.

The audit page is attached and the district did not have any items that could not be addressed by the Superintendent. The only finding was a finding of segregation of duties because we have too few employees.

Western Yell County School District is not in probationary status in any violation of the standards for accreditation of Arkansas Public School and School Districts.

This letter is a statement of assurance that Western Yell County School District is not currently classified in level 5 intensive support, physical distress, or financial distress.

Also attached is a resolution by the school board that deals with the time spent on the school bus.

We would very much appreciate you granting this waiver for the Western Yell County School District. We are very close to the 350 number of Average Daily Membership and our financial condition is strong.

If any additional information is needed please contact Herschel Cleveland at (479) 476-4116, or clevelandh@wycschools.com.

Yours Very Truly,

Herschel Cleveland
Superintendent, WYC Schools

Western Yell County Schools

#1 Wolverine Drive - P.O. Box 214
Havana, Arkansas 72842


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Phone: 479/476-4116
e-mail: clevelandh@wycschools.com
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Scott Smith, Principal
Phone: 479/476-4100
e-mail: smiths@wycschools.com
Fax: 479/476-4111

The Western Yell County School Board meet in special session at 5:30 p.m. on Thursday, August 13, 2020.

The school board proposed and passed the following resolution.

"Be it here be resolved that it is in the best interest of the students in Western Yell County School District to keep the district open due to the length of potential time spent on the bus by a student traveling to and from the school district should the district be administratively reorganized".



Doyle Buckman, School Board President

The secretary participated in the board meeting by phone and has authorized this resolution, this will be reflected in the board minutes.

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Official Board Minutes Western Yell County Board of Education Regular Meeting - Administration Board Room July 20, 2020 6:00 pm

The Western Yell County School Board met in a regular meeting at 6:00 pm on July 20th, 2020 in the boardroom. The meeting was called to order by President Doyle Buckman at 6:01 pm. All members present were present.

Old Business:

Stacy Gillespie moved, seconded by David Marshall to approve the minutes of the meeting held May 18th, 2020. Motion carried 5-0 at 6:02 pm.

Motion was made by Stacy Gillespie, seconded by Tommy Fink to accept the financial report. Motion carried 5-0 at 6:27 p.m.

New Business:

Superintendent Cleveland introduced Ray Beardsley. Mr. Beardsley presented financial resolutions to the board. Tommy Fink motioned, seconded by David Marshall that the school board accept the financial resolutions presented by Ray Beardsley. Motion carried 5-0 at 6:11 p.m. Resolution attached hereto.

Ray Beardsley made known to the board that the contract between Beardsley and the school was going to be ending. He asked that WYC enter a new contract with Beardsley. Motion made by Zack Inman and seconded by Stacy Gillespie to accept a new contract with Beardsley. Motion carried 5-0 at 6:13 p.m.

Superintendent Cleveland presented the board with information on the gym roomf. E & F Roofing gave a bid \$3600. Tommy Fink moved, seconded by Stacy Gillespie, motion carried 5-0 at 6:33 p.m.

Superintant Cleveland provided the board with updated information on the school calendar. No action was taken.

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July 20, 2020, page 2

Superintendent Cleveland spoke to the board about potential options for school opening, no action taken

Superintendent Cleveland spoke to the board about ADE/ADH requirements for re-entry to school, no action taken.

Superintendent Cleveland shared with the board concerning PPE, recently an order was placed for items that will be needed when school starts, no action taken.

Superintendent Cleveland shared with the board the purchase of technology needed for the upcoming school year, no action was taken.

Superintendent Cleveland explained that he would have to do a request for waiver for 350 ADM. Motion was made by Stacy Gillespie, seconded by Tommy Fink for Superintendent Cleveland to request a waiver for 350 ADM. Motion made by Stacy Gillespie, seconded by Tommy Fink. Motion carried 5-0 7:20 p.m.

Superintendent Cleveland gave a Teen Challenge update. Motion was made by Tommy Fink, seconded by Stacy Gillespie to allow Seth Drewery/Teen Challenge to be active in WYC schools. Motion carried 5-0 7:31 p.m.

Superintendent presented contracts for signature. Motion was made by David Marshall, seconded by Tommy Fink to amend agenda to sign contracts and the addendums after the board meeting. Motion carried 5-0 at 7:53 p.m.

Superintendent Cleveland gave district wide updates, no action taken

Executive Session: In at 7:38 p.m. Out 8:56 p.m.

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July 20, 2020, page 3

Personnel:

Motion was made by Tommy Fink, seconded by Stacy Gillespie to accept the resignation of Anna Ridenour. Motion carried 5-0 at 8:57 p.m.

Motion was made by Stacy Gillespie and seconded by Tommy Fink to accept the resignation of Megan Beggs. Motion carried 5-0 at 8:57 p.m.

Motion was made by Stacy Gillespie and seconded by David Marshall to accept the resignation of Alexis Roddy. Motion carried 5-0 at 8:58 p.m.

Motion was made by Zack Inman and seconded by Stacy Gillespie to accept the resignation of Ashely McAnelly. Motion carried 5-0 at 8:58 p.m.

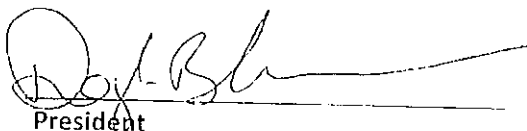
Motion made by David Marshall, seconded by Tommy Fink to hire Lucia Brasher as school nurse. Motion carried 5-0 at 8:59 p.m.

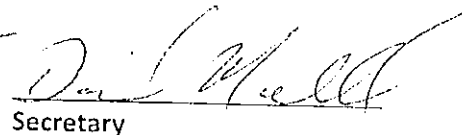
Motion made by David Marshall, seconded by Stacy Gillespie to hire Tyler Collins as secondary math teacher. Motion carried 5-0 at 7:55 p.m.

Adjourn:

Motion made by David Marshall, seconded by Zack Inman to adjourn. Motion carried 5-0 at 9:00 p.m.

8-17-20
Date


President


Secretary

Arkansas

Sen. Jason Rapert
Senate Chair
Sen. Eddie Cheatham
Senate Vice Chair



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Rep. Richard Womack
House Chair
Rep. DeAnn Vaught
House Vice Chair

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

TO: Auditee

FROM: Larry W. Hunter, CPA, CFE
Deputy Legislative Auditor

DATE: April 12, 2019

SUBJECT: Legislative Joint Auditing Committee Review Of:

Western Yell County School District of Yell County
June 30, 2018

With the approval of the Chairs of the Legislative Joint Auditing Committee, we are early releasing the report listed above on April 17, 2019. This report will be presented at a future meeting of the Standing Committee on Educational Institutions at the call of the Chairs. You will be notified of the meeting date.

If you should have any questions or comments regarding this matter, please feel free to contact us.

Arkansas

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Senate Chair
Sen. Eddie Cheatham
Senate Vice Chair



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Legislative Auditor

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House Vice Chair

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

April 12, 2019

To the Superintendent and School Board Members
Western Yell County School District (District)

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2018, and have issued our report thereon dated March 29, 2019. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report and any accompanying comments and recommendations at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. The aforementioned Code also requires the board or governing body to take appropriate action relating to each finding and recommendation contained in the audit report and also requires documentation of this review and the action taken by the board or governing body in the minutes of the board or governing body. Audit findings are disclosed on page 4 in the enclosed audit report. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you dated January 7, 2019. Professional standards also require that we provide you with the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the audit year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were detected during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Superintendent and School Board Members
Western Yell County School District
April 12, 2019
Page Two

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated March 29, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. However, these discussions occurred in the normal course of our professional relationship.

Other Matters

We were not engaged to report on the Schedule of Capital Assets and the Schedule of Selected Information for the Last Five Years, which accompany the financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the School Board Members and District management and is not intended to be, and should not be, used by anyone other than these specified parties.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Arkansas

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Senate Chair
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Senate Vice Chair



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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

TO: Auditee

FROM: Patrick Nutt, CPA
Deputy Legislative Auditor

DATE: April 10, 2020

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Legislative Auditor

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ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor



Arkansas Department of Education

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Asa Hutchinson
Governor

Johnny Key
Secretary

August 13, 2020

Western-Yell County School District is in the DESE Fiscal Services and Support Less than 350 monitoring program. The district is currently in good financial standing.

Attached are reports (unrestricted fund balance and district board report) for review. If any additional information is needed or there are questions, please feel free to contact me.

Cindy Smith
Coordinator Fiscal Services and Support
Arkansas Department of Education
Division of Elementary and Secondary Education
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Little Rock, AR 72201
501-683-5288 office
501-515-3391 cell
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DIVISION OF ELEMENTARY
& SECONDARY EDUCATION

EXPENDITURES
WESTERN YELL CO SCHOOL
Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999
Fund/SOF 4000:4999

Object Detail for Account

61000:69299|69330:69339|69350:69999

Account	Account Description	FY17	FY18	FY19	FY20 YTD as of 2020-08-14	FY20 Budget	Variance in FY20 Budget and FY20 YTD
Salaries &	61110 CERT SALARY	1,389,888.56	1,303,843.82	1,349,241.43	1,260,650.36	1,263,380.49	(2,730.13)
Benefits Totals	61120 CLS SALARY	516,656.18	544,716.76	500,091.61	459,571.00	501,083.35	(41,512.35)
	61220 TEMP-CLASSIFIED	25,329.64	20,151.88	11,483.46	4,290.00	4,500.00	(210.00)
	61320 OVERTIME CLS	0.00	1,720.49	0.00	6,502.99	2,000.00	4,502.99
	61510 ADDL COMP-CRT	86,322.36	3,000.00	71,923.67	72,793.97	1,500.00	71,293.97
	61520 ADDL COMP-CLS	14,250.00	0.00	0.00	0.00	0.00	0.00
	61620 WORKSHOP CLS	0.00	0.00	700.00	280.00	700.00	(420.00)
	61710 CERT SUBSTITUTES	20,497.66	27,057.50	7,910.05	4,000.08	2,000.00	2,000.08
	61720 CLS SUBSTITUTES	12,296.51	5,697.59	26,244.94	29,685.12	24,030.00	5,655.12
	61810 CERT UNUSED SICK	266.31	562.40	603.99	268.75	1,000.00	(731.25)
	61819 SEPARATING SICK L	276.09	0.00	0.00	0.00	0.00	0.00
	61829 CLS SEPARATING S	1,517.09	0.00	0.00	3,225.00	0.00	3,225.00
	61839 CERTIFIED UNUSED	0.00	0.00	0.00	953.75	953.75	0.00
	61849 CLS UNUSED VAC L	0.00	0.00	0.00	303.00	0.00	303.00
	62110 CERT GROUP INS	0.00	0.00	0.00	77,932.94	80,605.32	(2,672.38)
	62210 CERT SOC SEC	85,771.80	76,366.67	83,208.70	28,775.07	31,580.79	(2,805.72)
	62220 CLS SOC SEC	34,070.90	34,311.04	31,456.12	18,226.12	18,851.32	(625.20)
	62260 CERT MEDICARE	20,059.75	17,860.05	19,460.64	6,729.64	7,623.90	(894.26)
	62270 CLS MEDICARE	7,968.27	8,024.58	7,356.63	183,526.77	167,650.97	15,875.80
	62310 CERT TCH RET-MAT	206,713.91	177,770.89	182,824.97	78,862.51	86,254.43	(7,391.92)
	62320 CLSS TCH RET-MAT	86,483.41	89,175.56	92,730.09	1,950.00	0.00	1,950.00
	62410 CERT TUITION REIM	0.00	0.00	0.00	2,849.79	3,356.19	(506.40)
	62610 CERT WKRS COMP	2,847.21	2,543.80	2,377.22	3,032.63	3,687.45	(654.82)
	62620 CLS WKRS COMP	3,570.08	3,794.68	3,124.20	39,768.57	37,809.21	1,959.36
	62710 CERT HEALTH BENEF	53,197.02	46,236.20	42,667.15	4,475.98	3,397.70	1,078.28
	62711 CRT PREMIUM ASSI	5,423.27	4,535.46	3,980.87			

62720	CLS HEALTH BENEF	26,064.11	23,694.97	21,993.77	25,517.62	21,955.80	3,561.82
62721	CLS PREM ASSISTA	941.36	945.33	1,066.18	1,583.58	1,100.64	482.94
	Salaries & Benefits Totals	2,600,411.49	2,392,009.67	2,460,445.69	2,315,755.24	2,265,021.31	50,733.93
63210	INSTRUCTIONAL	27,400.00	42,974.14	0.00	44,222.68	40,324.17	3,898.51
63440	LEGAL SERVICE	1,403.50	10,894.01	0.00	450.00	1,000.00	(550.00)
63470	ARCHITECTURAL SF	0.00	0.00	3,000.00	0.00	0.00	0.00
63490	OTHER PROF SRVC	903.00	1,555.05	2,277.64	2,007.75	2,400.00	(392.25)
63900	OTHER PURC PROF	4,393.61	2,095.60	2,330.25	2,071.05	1,128.76	942.29
63910	TECHNOLOGY	3,916.66	16,960.84	5,356.99	11,900.50	16,500.00	(4,599.50)
64110	WATER/SEWER	12,816.01	12,658.58	13,531.04	12,238.11	13,100.00	(861.89)
64210	DISPOSAL/SANITAT	9,168.00	8,185.84	9,202.63	7,507.25	9,200.00	(1,692.75)
64310	NON TECH REPAIR	64,629.80	120,074.33	145,397.86	84,984.01	112,018.00	(27,033.99)
64430	RENTAL-COMP & RE	9,741.26	7,022.31	4,330.47	4,539.83	11,000.00	(6,460.17)
64500	CONSTRUCTION SE	863.75	0.00	0.00	0.00	0.00	0.00
65210	PROPERTY INSURA	31,622.26	32,696.99	33,533.10	35,490.28	35,490.28	0.00
65220	LIABILITY INSURAN	6,334.00	6,334.00	6,670.00	6,943.50	6,700.00	243.50
65240	FLEET INSURANCE	6,200.33	6,199.43	6,434.04	7,920.54	7,000.00	920.54
65310	TELEPHONE	17,213.01	15,618.26	17,348.56	10,800.81	18,000.00	(7,199.19)
65320	POSTAGE	1,669.61	1,631.27	1,807.44	1,385.15	2,000.00	(614.85)
65330	NETWORK	0.00	0.00	0.00	931.96	0.00	931.96
65331	BROADBAND	4,330.00	12,990.00	11,982.50	14,170.00	13,080.00	1,090.00
65400	ADVERTISING	1,945.00	1,400.00	2,914.00	1,339.00	1,500.00	(161.00)
65500	PRINTING & BINDING	1,395.25	1,889.24	2,271.03	0.00	1,000.00	(1,000.00)
65610	TUITION-OTHER LE	3,316.92	9,785.62	0.00	9,360.05	9,360.05	0.00
65810	TRVL-CERT-IN DIST	76.80	0.00	0.00	0.00	0.00	0.00
65830	TRVL CERT-OUT DIS	8,576.77	8,818.52	10,380.90	3,429.02	11,300.00	(7,870.98)
65840	TRVL CLS OUT DIST	1,617.40	1,388.09	1,345.69	751.44	3,250.00	(2,498.56)
65900	MISC PURC SVS	19,676.69	22,469.18	0.00	0.00	0.00	0.00
65910	SVS PURCHASED LO	18,719.58	22,827.99	47,080.76	80,665.41	55,807.71	24,857.70
66100	GEN SUPPLIES	64,240.07	79,987.32	69,591.93	36,208.26	61,217.76	(25,009.50)
66210	NAT.GAS	18,231.37	23,880.86	23,067.73	19,117.96	20,000.00	(882.04)
66220	ELECTRICITY	83,629.40	79,250.61	73,042.82	82,121.68	75,000.00	7,121.68
66260	GASOLINE/DIESEL	27,515.27	30,779.94	35,654.81	15,238.80	9,500.00	5,738.80
66265	BUS FUEL- DIESEL	0.00	0.00	0.00	16,048.82	20,000.00	(3,951.18)
66269	OIL - BUS/VEHICLES	0.00	0.00	0.00	0.00	500.00	(500.00)
66410	TEXTBOOKS	1,456.08	1,768.92	7,877.52	2,811.55	7,214.76	(4,403.21)
66430	PERIODICALS	25.00	25.00	25.00	25.00	400.00	(375.00)
66510	SOFTWARE	75.91	179.88	210.22	0.00	300.00	(300.00)

Other
Expenditure
Totals

66520	TECH SUPPLIES-OT	0.00	16,037.88	4,427.69	0.00	0.00	0.00	0.00
66527	TECH EQU/SUPP <1	802.60	40,251.33	4,830.09	18,239.40	0.00	18,239.40	0.00
66528	BROADBAND	0.00	0.00	16,958.60	0.00	0.00	0.00	0.00
67310	NEW-MACHINERY	1,217.49	0.00	0.00	0.00	0.00	0.00	0.00
67320	VEHICLES	205,730.00	4,000.00	11,999.00	4,650.00	0.00	4,650.00	0.00
67340	TECH EQUIP	3,121.56	2,000.63	0.00	0.00	0.00	0.00	0.00
67350	SOFTWARE>1000	0.00	563.50	0.00	0.00	0.00	0.00	0.00
67390	OTHER EQUIPMENT	18,121.61	0.00	5,278.71	0.00	0.00	0.00	0.00
67400	INFRASTRUCTURE	2,215.00	9,324.00	0.00	0.00	0.00	0.00	0.00
68100	DUES AND FEES	28,513.91	29,173.10	41,745.72	25,842.56	22,450.00	3,392.56	0.00
68300	INTEREST	57,773.15	80,401.43	66,597.12	62,596.34	62,107.45	488.89	0.00
69100	REDEMPTION OF PH	94,664.48	169,804.11	201,570.24	205,953.56	203,648.33	2,305.23	0.00
69330	TO BUILDING FUND	178,578.79	174,875.18	0.00	0.00	0.00	0.00	0.00
69380	TO FOOD SERVICE	19,182.54	2,358.89	0.00	0.00	0.00	0.00	0.00
69610	STUDENT MEALS	1,469.20	1,276.15	830.00	1,638.00	800.00	838.00	0.00
Other Expenditure Totals		1,064,492.64	1,112,408.02	890,902.10	833,600.27	854,297.27	(20,697.00)	30,036.93
Overall Expenditure Totals		3,664,904.13	3,504,417.69	3,351,347.79	3,149,355.51	3,119,318.58		

(Excluding transfers to funds 1, 2 and 4 which is 69310-69329 abd 69340-69349)

Aug 14, 2020

Revenue
WESTERN YELL CO SCHOOL
Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999
Fund/SOF 4000:4999

Object Detail for Account

10000:51999|52300-52399|52500:59999

Account	Account Description	FY17	FY18	FY19	FY20 YTD as of 2020-08-14	FY20 Budget	Variance in FY20 Budget and FY20 YTD
11110	PROPERTY TAXES-CURRENT	693,403.93	687,845.61	677,900.28	712,388.37	678,000.00	34,388.37
11115	PROPERTY TAX RELIEF	44,246.55	46,842.07	16,819.67	7,189.58	20,000.00	(12,810.42)
11120	PROPERTY TAX-32% PULLBACK	268,528.32	365,254.15	335,877.30	188,710.72	180,000.00	8,710.72
11125	PROPERTY TAX REL-40% PULL	0.00	0.00	0.00	164,918.63	150,000.00	14,918.63
11140	PROPERTY TAXES DELINQUENT	60,822.39	203,904.60	76,392.37	86,750.92	80,000.00	6,750.92
11150	EXCESS COMMISSION	17,408.85	17,432.58	29,211.58	24,400.32	30,000.00	(5,599.68)
11160	LAND REDEMP-IN STATE SALE	6,800.29	10,582.75	3,122.68	11,560.01	5,000.00	6,560.01
13160	PRE-K TUITION	1,471.00	5,188.00	14,342.00	2,422.00	6,000.00	(3,578.00)
15100	INTEREST ON INVESTMENTS	10,415.09	7,167.55	7,191.54	5,405.49	5,000.00	405.49
19120	OTHER RENT-LAND OWNED LEA	1,133.94	1,091.34	919.47	679.84	1,000.00	(320.16)
19130	RENT-LEA BLDG/FACILITIES	7,600.00	5,500.00	6,250.00	7,172.60	6,600.00	572.60
19200	PRIVATE CONTRIBUTIONS	750.00	0.00	1,500.00	3,000.00	750.00	2,250.00
19300	SALES OF SUPPLIES & MATER	85.94	0.00	0.00	0.00	0.00	0.00
19400	TEXTBOOK SALES & RENTALS	0.00	0.00	139.25	0.00	0.00	0.00
19510	OTHER LEA WITHIN STATE	0.00	145.98	291.96	400.00	292.00	108.00
19511	TEST SCORING	0.00	0.00	30.00	0.00	0.00	0.00
19800	REFUNDS OF PRIOR YR EXPEN	12,866.64	7,313.54	11,917.63	9,993.60	8,000.00	1,993.60
19900	MISC REV FR LOCAL SOURCES	0.00	703.78	2,575.04	1,561.09	1,000.00	561.09
21200	SEVERANCE TAX	86.60	10.99	14.52	16.63	0.00	16.63
31101	FOUNDATION FUNDING	1,818,257.00	1,736,066.00	1,502,959.00	1,541,585.00	1,541,585.00	0.00
31103	98% TAX COLL RATE GUARANT	49,164.00	48,046.00	0.00	23,726.00	0.00	23,726.00
31400	TRANSPORTATION AID	15,777.00	15,777.00	15,777.00	31,018.00	31,018.00	0.00
31460	DECLINCE BALANCE	91,017.00	55,382.00	90,391.00	27,803.00	27,803.00	0.00
32219	COMP ED REFORM	0.00	4,938.59	0.00	39,655.85	39,655.85	0.00
32226	RECRUITMENT/RETENTION INC	63,322.36	0.00	70,423.67	71,293.97	0.00	71,293.97
32232	ALTERNATIVE LEARNING	0.00	0.00	0.00	17,400.00	0.00	17,400.00
32250	PATHWISE MENTORING-PQE	2,400.00	0.00	0.00	0.00	0.00	0.00
32252	ARKANSAS LEADERSHIP ACAD	2,252.00	0.00	0.00	0.00	0.00	0.00
32290	OTHER GRANTS/AID	0.00	0.00	4,830.09	0.00	0.00	0.00
32310	HAND CHILD-SUPV/EXTEND YR	1,657.40	1,476.77	1,505.08	1,457.67	1,600.00	(142.33)
32355	SPED CATASTROPHIC LOSS	17,507.48	30,752.57	0.00	0.00	0.00	0.00

Revenue
L CO SCH
Period 13

Unrestricted Funds

Fund/SOF	1000-1200 1204 1206-1211 1213-1222 1224-1274 1277-1280 1282-1292 1294-1319 1321-1322 1324-1390 1392-1400 1405-1999
Fund/SOF	2000-2200 2204 2206-2211 2213-2222 2224-2274 2277-2280 2282-2292 2294-2319 2321-2322 2324-2390 2392-2400 2405-2999
Fund/SOF	4000-4999

Object Detail for Account

[illegible]

(Excluding transfers from 52000-52299 and 52400-52499)

Aug 14, 2020

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Budget Summary
WESTERN YELL COUNTY SCHOOL DISTRICT (7509001)

FY20 as of 2020-08-14				
Beginning Balance				Ending Balance
<u>7/1/2019</u>				<u>6/30/2020</u>
Revenue	3,235,226.47	Expenditures	3,149,355.51	679,870.96
594,301				
FY20 Budget				
Beginning Balance				Projected Balance
<u>7/1/2019</u>				<u>6/30/2020</u>
Revenue	3,119,619.58	Expenditures	3,119,318.58	594,301
594,000				
FY19				
Beginning Balance				Ending Balance
<u>7/1/2018</u>				<u>6/30/2019</u>
Revenue	3,293,347.79	Expenditures	3,351,347.79	594,000
652,000				
FY18				
Beginning Balance				Ending Balance
<u>7/1/2017</u>				<u>6/30/2018</u>
Revenue	3,506,417.69	Expenditures	3,504,417.69	652,000
650,000				
FY17				
Beginning Balance				Ending Balance
<u>7/1/2016</u>				<u>6/30/2017</u>
Revenue	3,598,904.13	Expenditures	3,664,904.13	650,000
716,000				

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)