



# Division of Elementary and Secondary Education

*Transforming Arkansas to lead the nation in student-focused education*

**Johnny Key**  
*Secretary*

August 25, 2020

Kimberly Thomas, Superintendent  
Strong-Huttig School District  
P.O. Box 735  
Strong, AR 71765  
[kimberly.thomas@strong.scsc.k12.ar.us](mailto:kimberly.thomas@strong.scsc.k12.ar.us)

Cindy Smith, President  
Board of Directors, Strong-Huttig School District  
P.O. Box 735  
Strong, AR 71765

**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 Thomas and Ms. Smith:

**Susan Chambers**  
*Bella Vista*

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 Strong-Huttig 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 Strong-Huttig 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. Fitz Hill**  
*Little Rock*

**Kathy McPetridge**  
*Springdale*

**Dr. Sarah Moore**  
*Stuttgart*

On August 4, 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](mailto:jennifer.dedman@arkansas.gov) no later than noon on August 27, 2020.

**Ouida Newton**  
*Poyen*

**Steve Sutton**  
*Marion*

**Adrienne Woods**  
*Rogers*

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](http://ArkansasEd.gov)

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

*An Equal  
Opportunity  
Employer*

# Strong-Huttig Public Schools

P. O. Box 735  
Strong, Arkansas 71765

Central Office  
108 E. 5th  
(870) 797-3040  
Fax: (870) 797-3012

Gardner-Strong Elementary  
735 S. Concord  
(870) 797-2321  
Fax: (870) 797-7633

Strong High School  
635 S. Concord  
(870) 797-7322  
Fax: (870) 797-2257

Tuesday, August 04, 2020

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

The Strong-Huttig School District has received notice that our Average Daily Membership is below 350 students. The district would like to apply for the waiver that is available under Act 377.

Our anticipated enrollment at this time is 297 for the 2020-21 school year. We are working diligently to provide a safe environment for all students, teachers, faculty, and staff.

The preliminary budget has not been submitted for this year but we will work closely with the Fiscal Support Team during this process. We are confident that we will meet the guidelines for financial, facilities, and academic approval. With our last audit we did not have any reportable findings, and we intend to monitor our finances carefully.

Please accept this letter as our statement of assurance that: The Strong-Huttig School District is not in academic, facility, or fiscal distress. Our buildings are older, but they are well maintained. We are making the necessary additions to safely operate during the Covid-19 pandemic and beyond. Our maintenance records are placed in School Dude, and we have a master facilities plan. We work with Jo Anne Woolridge to keep our facilities master plan up to date, and our facilities are safe, warm, dry, and secure for students and staff.

We would appreciate the consideration of this request. Please advise as to the documents that we need to provide and any other instructions that we need to submit. If you have any questions please contact Kimberly Thomas at 870-797-7322 or by email at [kimberly.thomas@strong.scsd.k12.ar.us](mailto:kimberly.thomas@strong.scsd.k12.ar.us).

Sincerely,



Kimberly Thomas Superintendent  
Strong-Huttig School District

RECEIVED  
LEGAL SERVICES

AUG 14 2020

DEPARTMENT OF EDUCATION  
CENTRAL ADMINISTRATION

Elementary  
870-797-2321 (p)  
870-797-7633 (f)

**STRONG-HUTTIG SCHOOLS**  
PO BOX 735  
STRONG, AR 71765  
870-797-3040 (p) 870-797-3012 (f)

High School  
870-797-7322 (p)  
870-797-2257 (f)

**Resolution of Approval to Apply for Waiver Authorized by Act 377 of 2015**

It is in the best interest of the students in the Strong-Huttig School District that the Strong-Huttig School Board supports any and all efforts by the administration and staff, as well as the law office of Stone and Sawyer, that the district apply for the above waiver to operate with under 350 students. It is in the best interest of the students to keep the school district open due to the length of potential time spent on the bus by a student traveling to and from school should the district be administratively reorganized, as assured by the school board of directors of the school district requesting the waiver.

Board President Cindy Smith:

Cindy Smith  
Absent

Board Vice President Fredrick Baker:

\_\_\_\_\_

Board Secretary Carrie McHenry:

Carrie McHenry

Member Edwin Boswell:

Edwin Boswell

Member Terri Dollar:

Terri Dollar

Member Robbin Hogue:

Absent

Member LaKenya Riley:

Absent

Date of Special-Called Board Meeting:

8/11/2020

RECEIVED  
LEGAL SERVICES

AUG 14 2020

DEPARTMENT OF EDUCATION  
CENTRAL ADMINISTRATION

Equal Opportunity Employer

# Budget Summary

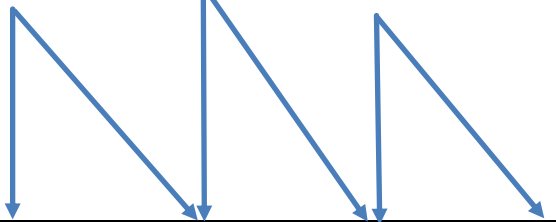
STRONG-HUTTIG SCHOOL DISTRICT(7009000)

FY21 as of 2020-09-01			
<b>Beginning Balance</b> 7/1/2020		<b>Ending Balance</b> 8/31/2020	
631,565.75	Revenue 401,114.00	Expenditures 264,777.33	767,902.42
FY21 Budget			
<b>Beginning Balance</b> 7/1/2020		<b>Projected Balance</b> 6/30/2021	
631,565.75	Revenue 3,148,038.31	Expenditures 3,168,416.55	611,187.51
FY20			
<b>Beginning Balance</b> 7/1/2019		<b>Ending Balance</b> 6/30/2020	
568,859.84	Revenue 3,089,990.08	Expenditures 3,027,284.17	631,565.75
FY19			
<b>Beginning Balance</b> 7/1/2018		<b>Ending Balance</b> 6/30/2019	
610,479.80	Revenue 2,915,920.07	Expenditures 2,957,540.03	568,859.84
FY18			
<b>Beginning Balance</b> 7/1/2017		<b>Ending Balance</b> 6/30/2018	
627,430.77	Revenue 3,197,005.96	Expenditures 3,213,956.93	610,479.80

(20,378.24)

62,705.91

(41,619.96)



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# Revenue

STRONG PUBLIC SCHOOL DISTRICT #83

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	FY18	FY19	FY20	FY21 YTD as of 2020-09-01	FY21 Budget	Variance in FY21 Budget and FY21 YTD
11110	PROPERTY TAXES-CURRENT	1,111,846.07	1,127,378.72	1,093,261.48	65,980.89	1,094,000.00	(1,028,019.11)
11120	PROPERTY TAX-40% BY 6/30	292,268.63	344,416.42	332,458.73	0.00	333,000.00	(333,000.00)
11140	PROPERTY TAX-DELINQUEST	165,108.85	157,247.71	116,007.38	27,919.77	116,000.00	(88,080.23)
11150	EXCESS COMMISSION	41,891.36	46,975.75	49,381.32	0.00	49,000.00	(49,000.00)
15100	INTEREST ON INVESTMENTS	1,590.92	1,502.87	1,471.40	218.83	1,500.00	(1,281.17)
19120	OTHER RENT-LAND OWNED LEA	20,100.00	14,650.00	15,500.00	700.00	15,000.00	(14,300.00)
19800	REFUNDS OF PRIOR YR EXPEN	4,936.75	724.15	0.00	0.00	0.00	0.00
19900	MISC REV FR LOCAL SOURCES	12,416.42	8,583.16	14,966.08	67.15	2,000.00	(1,932.85)
21200	SEVERANCE TAX	18,829.07	21,135.69	20,333.56	1,590.46	21,000.00	(19,409.54)
31101	STATE FOUNDATION FUNDING	981,624.00	896,655.00	866,711.00	155,122.00	930,734.00	(775,612.00)
31103	98% TAX GUARANTEE	11,456.00	1,988.00	5,116.00	0.00	5,000.00	(5,000.00)
31400	TRANSPORTATION AID	30,959.00	30,959.00	101,177.00	101,177.00	101,177.00	0.00
31450	STUDENT GROWTH FUNDING	0.00	0.00	44,602.00	0.00	0.00	0.00
32219	ED COMP FEFORM PROG	0.00	0.00	48,337.90	48,337.90	48,337.90	0.00
32226	RECRUITMENT/RETENTION	76,667.35	62,478.98	72,571.48	0.00	73,000.00	(73,000.00)
32249	ISOLATED SPEC NEED SM SCH	103,118.00	98,416.00	97,983.00	0.00	0.00	0.00
32260	FISH AND WILDLIFE	3,375.00	0.00	0.00	0.00	0.00	0.00
32310	HAND CHLD-SUPV/EXTEND YR	1,229.24	1,258.63	1,238.88	0.00	1,200.00	(1,200.00)
32350	EARLY CHLD/MEDICAID MATCH	0.00	0.00	0.00	0.00	20,544.58	(20,544.58)
32352	SPED EIDT	0.00	0.00	0.00	0.00	7,294.83	(7,294.83)
32355	EARLY CHILD PILOT PARENT	32,421.85	26,424.78	12,972.29	0.00	10,000.00	(10,000.00)
32361	AP EXAMS	50.00	565.56	0.00	0.00	0.00	0.00
32382	NSL MATCHING GRANT	0.00	29,407.16	50,701.52	0.00	0.00	0.00
32480	VOC NEW PGM START-UP	13,219.88	0.00	0.00	0.00	0.00	0.00
32940	BLOOMBOARD TRAINING	4,211.34	0.00	0.00	0.00	0.00	0.00
32990	OTHER GRANTS & STATE AID	0.00	0.00	50.65	0.00	0.00	0.00

# Revenue

STRONG PUBLIC SCHOOL DISTRICT #83

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	FY18	FY19	FY20	FY21 YTD as of 2020-09-01	FY21 Budget	Variance in FY21 Budget and FY21 YTD
11110	PROPERTY TAXES-CURRENT	1,111,846.07	1,127,378.72	1,093,261.48	65,980.89	1,094,000.00	(1,028,019.11)
41300	REV IN LIEU OF TAXES	88,771.41	45,152.49	39,148.41	0.00	40,000.00	(40,000.00)
52300	TRANS FROM BUILDING FUND	0.00	0.00	106,000.00	0.00	279,250.00	(279,250.00)
56400	EXTRAORDINARY ITEMS	180,914.82	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue</b>		<b>3,197,005.96</b>	<b>2,915,920.07</b>	<b>3,089,990.08</b>	<b>401,114.00</b>	<b>3,148,038.31</b>	<b>(2,746,924.31)</b>

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# EXPENDITURES

STRONG PUBLIC SCHOOL DISTRICT #83

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	FY18	FY19	FY20	FY21 YTD as of 2020-09-01	FY21 Budget	Variance in FY21 Budget and FY21 YTD
Salaries & Benefits	61110	CERT SALARY	1,310,274.92	1,274,821.39	1,312,601.02	47,545.45	1,341,735.43	(1,294,189.98)
Totals	61120	CLS SALARY	394,856.18	364,096.42	359,567.32	22,195.59	350,249.70	(328,054.11)
	61510	CERTIFIED BONUS	76,667.35	62,387.13	72,571.48	0.00	73,000.00	(73,000.00)
	61710	CERT SUBSTITUTES	0.00	5,837.60	0.00	0.00	0.00	0.00
	61720	CLS SUBSTITUTES	38,045.99	24,710.42	26,275.91	8,300.00	26,000.00	(17,700.00)
	61810	CERT UNUSED SICK	550.00	0.00	0.00	0.00	10,000.00	(10,000.00)
	61819	CERT USL SEPARAT EMP	0.00	10,830.00	0.00	0.00	0.00	0.00
	61820	CLS UNUSED SICK	1,525.00	1,950.00	2,750.00	0.00	10,000.00	(10,000.00)
	61829	CLASS USL SEPARAT EMP	2,100.00	120.00	0.00	0.00	0.00	0.00
	62110	CERT GROUP INS	8,754.22	8,724.75	8,807.77	215.90	8,728.49	(8,512.59)
	62120	CLS GROUP INS	6,270.09	5,160.72	4,436.52	215.36	4,069.09	(3,853.73)
	62210	CERT SOC SEC	77,887.43	76,307.77	77,444.36	2,859.94	80,537.21	(77,677.27)
	62220	CLS SOC SEC	25,596.66	23,135.54	22,790.88	1,839.84	23,011.50	(21,171.66)
	62260	CERT MEDICARE	18,215.46	17,846.21	18,111.92	668.85	18,835.35	(18,166.50)
	62270	CLS MEDICARE	5,986.21	5,410.75	5,330.06	430.29	5,185.13	(4,754.84)
	62310	CERT TCH RET-CONT	184,013.76	180,921.57	191,812.04	6,894.09	188,352.64	(181,458.55)
	62320	CLS TCH RET - CONT	60,665.74	54,610.80	55,356.89	4,421.86	53,742.91	(49,321.05)
	62321	ATR BENEFIT CLS	403.85	945.90	1,849.84	112.50	0.00	112.50
	62520	CLS UNEMPLOY COMP	411.00	1,682.00	9,839.00	0.00	0.00	0.00
	62610	CERT WKR'S COMP	8,719.06	6,535.88	7,637.76	0.00	7,600.00	(7,600.00)
	62620	CLS WKR'S COMP	9,074.94	6,033.12	7,050.24	0.00	7,200.00	(7,200.00)
	62710	CERT HEALTH BENEFITS	40,405.05	43,141.87	42,848.08	1,110.43	42,461.30	(41,350.87)
	62711	CRT PREM ASSISTANCE	4,172.23	4,097.35	4,303.39	78.78	4,342.48	(4,263.70)
	62720	CLS HEALTH BENEFITS	18,561.96	16,287.84	13,638.10	971.22	13,733.05	(12,761.83)
	62721	CLS PREM ASSISTANCE	1,092.13	992.87	1,064.76	53.62	1,064.76	(1,011.14)
	<b>Salaries &amp; Benefits Totals</b>		<b>2,294,249.23</b>	<b>2,196,587.90</b>	<b>2,246,087.34</b>	<b>97,913.72</b>	<b>2,269,849.04</b>	<b>(2,171,935.32)</b>

# EXPENDITURES

STRONG PUBLIC SCHOOL DISTRICT #83

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	FY18	FY19	FY20	FY21 YTD as of 2020-09-01	FY21 Budget	Variance in FY21 Budget and FY21 YTD
Other Expenditure	63210	INSTRUCTIONAL	0.00	3,325.00	0.00	0.00	0.00	0.00
Totals	63220	SUBTEACH-SUB PAY FO	41,811.41	35,999.32	43,505.83	0.00	46,000.00	(46,000.00)
	63221	SUBTEACH-SUB PAY FO	8,188.42	31,549.92	20,608.73	0.00	23,000.00	(23,000.00)
	63450	MEDICAL	20,464.62	2,397.20	14,000.00	0.00	10,453.02	(10,453.02)
	63900	OTHER PURC PROF/TEC	220,445.72	304,519.70	284,373.44	56,802.24	237,850.00	(181,047.76)
	64110	WATER/SEWER	4,556.58	2,819.25	3,284.74	346.86	3,000.00	(2,653.14)
	64200	CLEANING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	64230	CUSTODIAL	0.00	0.00	0.00	6,671.23	80,000.00	(73,328.77)
	64310	BLDG & GROUNDS	0.00	0.00	0.00	868.00	0.00	868.00
	64320	EQUIPMENT & VEHICLES	12,901.81	12,953.24	0.00	0.00	0.00	0.00
	64420	EQUIP & VEHICLE LEASE	7,044.34	6,687.23	6,701.31	1,095.00	7,000.00	(5,905.00)
	64500	CONSTRUCTION SERVICE	185,984.82	0.00	0.00	0.00	0.00	0.00
	65210	PROPERTY INSURANCE	30,901.31	0.00	32,567.11	34,247.80	34,250.00	(2.20)
	65220	LIABILITY INSURANCE	6,334.00	6,670.00	6,943.50	0.00	7,000.00	(7,000.00)
	65240	FLEET INSURANCE	3,961.46	0.00	3,961.46	4,061.36	4,062.00	(0.64)
	65250	ACCIDENT INS FOR STU	6,181.00	6,181.00	6,181.00	6,181.00	6,181.00	0.00
	65310	TELEPHONE	20,499.62	25,222.54	23,225.50	3,951.86	23,000.00	(19,048.14)
	65320	POSTAGE	2,746.82	2,663.75	954.10	696.05	1,000.00	(303.95)
	65400	ADVERTISING	4,011.40	2,231.64	1,144.76	0.00	1,500.00	(1,500.00)
	65810	TRVL-CERT-IN DISTRICT	1,718.76	3,828.02	6,387.56	57.02	7,000.00	(6,942.98)
	65820	TRVL-CLS IN DISTRICT	263.86	0.00	122.86	0.00	500.00	(500.00)
	65910	SVS PURCHASED LOCAL	18,551.68	21,843.17	19,161.39	3,305.27	45,839.41	(42,534.14)
	66100	GEN SUPPLIES	114,021.61	78,665.33	100,108.74	22,488.37	140,350.00	(117,861.63)
	66210	NAT.GAS	22,246.47	20,862.71	19,572.23	286.70	19,500.00	(19,213.30)
	66220	ELECTRICITY	56,111.74	52,389.61	62,981.96	9,382.20	60,000.00	(50,617.80)
	66260	GASOLINE/DIESEL	26,127.32	28,558.08	2,507.39	313.42	5,000.00	(4,686.58)



# EXPENDITURES

STRONG PUBLIC SCHOOL DISTRICT #83

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

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## Object Detail for Account

61000:69299|69330:69339|69350:69999

Account	Account Description	FY18	FY19	FY20	FY21 YTD as of 2020-09-01	FY21 Budget	Variance in FY21 Budget and FY21 YTD
66265	DIESEL FUEL	0.00	0.00	24,394.16	0.00	37,969.08	(37,969.08)
66266	DIESEL FUEL ADDITIVES	0.00	0.00	0.00	0.00	0.00	0.00
66410	TEXTBOOKS	8,621.10	6,543.81	8,304.80	2,952.74	8,500.00	(5,547.26)
67390	OTHER EQUIPMENT	3,970.47	0.00	0.00	0.00	0.00	0.00
68100	DUES AND FEES	6,368.86	2,669.76	6,781.76	2,075.24	7,450.00	(5,374.76)
68300	INTEREST	25,672.50	24,592.50	23,422.50	11,081.25	22,163.00	(11,081.75)
69100	REDEMPTION OF PRINC	60,000.00	65,000.00	60,000.00	0.00	60,000.00	(60,000.00)
69330	TO BUILDING FUND	0.00	4,499.09	0.00	0.00	0.00	0.00
69360	TO FEDERAL GRANTS FU	0.00	0.00	0.00	0.00	0.00	0.00
69400	PROGRAM FUNDING RE	0.00	8,280.26	0.00	0.00	0.00	0.00
Other Expenditure Totals		919,707.70	760,952.13	781,196.83	166,863.61	898,567.51	(731,703.90)
Overall Expenditure Totals		3,213,956.93	2,957,540.03	3,027,284.17	264,777.33	3,168,416.55	(2,903,639.22)

Sep 1, 2020

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## 2018 - 2019 • Accountability At-a-Glance • Strong-Huttig Schools

**Contact Information**

**Strong-Huttig Schools | Strong-Huttig School District**

Principal: Kimberly Thomas | Superintendent: Kimberly Thomas

PO Box 735 Strong, AR 71765-

<http://strong.k12.ar.us> | (870) 797-7322

**Student Information**

<b>Grades</b>	<b>K - 12</b>	<b>Total Enrollment</b>	<b>286</b>
Black	72.73 %	English Learners	0.00 %
Hispanic	4.20 %	Low-Income	94.06 %
White	22.73 %	Special Education	14.34 %

## Public School Rating Score (State Accountability: A-F Letter Grade)

<b>State Accountability</b>	<b>60.21</b>	<b>Public School Rating</b>	<b>D</b>	<b>Rating Scale</b>
-----------------------------	--------------	-----------------------------	----------	---------------------

A = 73.22 and Above  
B = 67.96 - 73.21  
C = 61.10 - 67.95  
D = 52.95 - 61.09  
F = 0.00 - 52.94

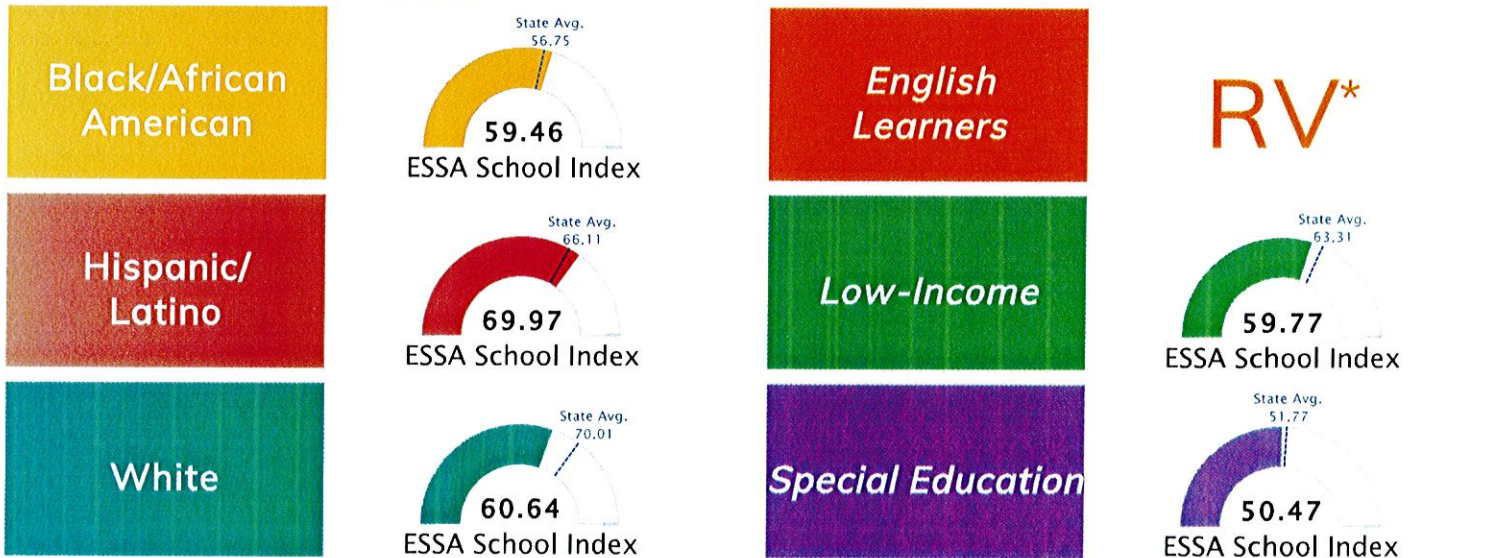
\* Alternative Education (AE) program students included in attendance zone for school rating

[Learn More about Public School Rating](#)

## School Performance on the ESSA School Index Score (Federal Accountability)



Graph represents where scores fall in comparison to state averages. For more information about the Every Student Succeeds Act and the ESSA School Index, visit [arkansased.gov](http://arkansased.gov).



Note: Full color represents score

Prepared by the Arkansas Department of Education

# 2020 Strong-Huttig School District (7009000) <sup>★</sup>

## District Information

Accreditation Status:

Accredited

Superintendent:

Kimberly Thomas

Asst. Superintendent:

School:

Strong-Huttig Schools (7009050)

## Region 21 Accreditation Specialist(s)

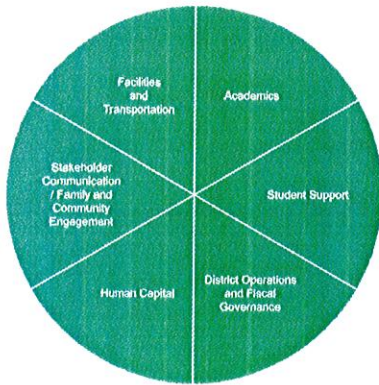
**Name:** Barbara Means  
**Phone:** 501-582-2259  
**Email:** Barbara.Means@arkansas.gov

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**Strong-Huttig Schools (7009050)**

635 S. Concord St., Strong, AR 71765

**Principal** KIMBERLY THOMAS  
**Email** kimberly.thomas@strong.scsc.k12.ar.us  
**Phone** (870) 797-7322

**School Accreditation Status**

Accredited

**School Information**

**FTE Information**

Grades Served	School Information			FTE Information			
	Total Enrollment	Expenditure Media Center	Total Book Volume	Counselor	Principal	Assistant Principal	Library / Media Specialist
K - 12	304	0.00	12050	1.00	0.50		1.00

# Strong-Huttig School District (7009000)

736 South Concord, Strong, AR 71765

strong.k12.ar.us

**Superintendent** KIMBERLY THOMAS  
**Email** kimberly.thomas@strong.scsc.k12.ar.us  
**Phone** (870) 797-7322

### District Accreditation Status

Accredited

### District Information

#### Total Enrollment

304

### FTE Information

#### Superintendent

0.50

#### Assistant Superintendent

### ADE Standards Specialist(s)

Barbara Means

Barbara.Means@arkansas.gov

501-682-2259

### School Accreditation Status

7009050

Strong-Huttig Schools

### Status

Accredited





	Actual FY 19-20	Budget FY 20-21
<b>FUND 1 - Teacher Salary</b>		
Beginning Balance	0.00	0.00
Total Revenues	0.00	0.00
Total Expenditures	1,586,543.73	1,605,552.81
Total Transfers	1,586,543.73	1,605,552.81
Ending Balance	0.00	0.00
<b>FUND 2 - Operating</b>		
Beginning Balance	646,227.13	691,798.13
Total Revenues	3,430,909.60	3,318,838.31
Total Expenditures	1,820,936.37	1,947,783.12
Total Transfers	-1,564,402.23	-1,451,665.81
Ending Balance	691,798.13	611,187.51
<b>FUND 3 - Building</b>		
Beginning Balance	615,389.99	477,857.93
Total Revenues	3,130.68	0.00
Total Expenditures	34,662.74	100,000.00
Total Transfers	-106,000.00	-236,500.00
Ending Balance	477,857.93	141,357.93
<b>FUND 4 - Debt Service</b>		
Beginning Balance	0.00	0.00
Total Revenues	0.00	0.00
Total Expenditures	83,858.50	82,613.00
Total Transfers	83,858.50	82,613.00
Ending Balance	0.00	0.00
<b>FUND 5 - Capital Outlay</b>		
Beginning Balance	0.00	0.00
Total Revenues	0.00	0.00



		Actual FY 19-20	Budget FY 20-21
<b>FUND 5 - Capital Outlay</b>	Total Expenditures	0.00	0.00
	Total Transfers	0.00	0.00
	Ending Balance	0.00	0.00
<b>FUND 6 - Federal Grants</b>	Beginning Balance	0.00	51,457.90
	Total Revenues	370,571.42	764,804.26
	Total Expenditures	319,113.52	816,262.16
	Total Transfers	0.00	0.00
	Ending Balance	51,457.90	0.00
<b>FUND 7 - Activity</b>	Beginning Balance	13,496.08	17,059.98
	Total Revenues	46,491.21	0.00
	Total Expenditures	42,927.31	0.00
	Total Transfers	0.00	0.00
	Ending Balance	17,059.98	17,059.98
<b>FUND 8 - Food Service</b>	Beginning Balance	38,462.84	20,478.21
	Total Revenues	239,872.33	267,500.00
	Total Expenditures	257,856.96	287,824.70
	Total Transfers	0.00	0.00
	Ending Balance	20,478.21	153.51
<b>FUND 9 - Fixed Asset</b>	Beginning Balance	0.00	0.00
	Total Revenues	0.00	0.00
	Total Expenditures	0.00	0.00
	Total Transfers	0.00	0.00
	Ending Balance	0.00	0.00

LEA : 7009000 Annual Financial Report and Budget - Level I  
District : STRONG-HUTTIG SCHOOL DISTRICT

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County : UNION

FUND 9 - Fixed Asset

**Strong-Huttig School District No. 83**

**Union County, Arkansas**

**Regulatory Basis Financial Statements  
And Other Reports**

**June 30, 2019**

LEGISLATIVE JOINT AUDITING COMMITTEE

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UNION COUNTY, ARKANSAS  
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# Arkansas

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



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

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### INDEPENDENT AUDITOR'S REPORT

Strong-Huttig School District No. 83 and School Board Members  
Legislative Joint Auditing Committee

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of each major governmental fund and the aggregate remaining fund information of the Strong-Huttig School District No. 83 (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, as described in Note 1, to meet the requirements of the State of Arkansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the State of Arkansas, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

# Arkansas



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

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

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

### INDEPENDENT AUDITOR'S REPORT

Strong-Huttig School District No. 83 and School Board Members  
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major governmental fund and the aggregate remaining fund information of the Strong-Huttig School District No. 83 (the "District"), as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's regulatory basis financial statements, and have issued our report thereon dated April 6, 2020. We have issued an adverse opinion because the District prepared the financial statements on the basis of the financial reporting provisions of Arkansas Code, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, the financial statements present fairly, in all material respects, the respective regulatory basis financial position of each major governmental fund and the aggregate remaining fund information of the District as of June 30, 2019, and the respective regulatory basis changes in financial position thereof and the respective regulatory basis budgetary comparison for the general and special revenue funds for the year then ended, on the basis of accounting described in Note 1.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the regulatory basis financial statements, we consider the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the regulatory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that there is a reasonable possibility that a material misstatement of the District's regulatory basis financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's regulatory basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, state laws and regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 BALANCE SHEET - REGULATORY BASIS  
 JUNE 30, 2019

Exhibit A

	Governmental Funds			
	Major			Fiduciary Fund Types
	General	Special Revenue	Other Aggregate	
<b>ASSETS</b>				
Cash	\$ 584,898		\$ 618,521	\$ 1,629
Investments				5,726
Accounts receivable	45,152	\$ 63,555		
Due from other funds	22,432			
<b>TOTAL ASSETS</b>	<u>\$ 652,482</u>	<u>\$ 63,555</u>	<u>\$ 618,521</u>	<u>\$ 7,355</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 11,903	\$ 3,111		
Due student groups				\$ 1,629
Due to other funds		22,432		
Total Liabilities	<u>11,903</u>	<u>25,543</u>		<u>1,629</u>
<b>Fund Balances:</b>				
Restricted	99,587	38,012		5,726
Assigned	6,141		\$ 618,521	
Unassigned	534,851			
Total Fund Balances	<u>640,579</u>	<u>38,012</u>	<u>618,521</u>	<u>5,726</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 652,482</u>	<u>\$ 63,555</u>	<u>\$ 618,521</u>	<u>\$ 7,355</u>

The accompanying notes are an integral part of these financial statements.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 GOVERNMENTAL FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019

Exhibit B

	Major		Other Aggregate
	General	Special Revenue	
<b>REVENUES</b>			
Property taxes (including property tax relief trust distribution)	\$ 1,676,018		
State assistance	1,616,270	\$ 1,435	
Federal assistance	45,152	587,397	
Activity revenues	47,785		
Meal sales		53,342	
Investment income	1,503		
Other revenues	45,093		
<b>TOTAL REVENUES</b>	<b>3,431,821</b>	<b>642,174</b>	
<b>EXPENDITURES</b>			
Regular programs	1,519,934	7,145	
Special education	195,032	26,940	
Career education programs	13,812		
Compensatory education programs	374,029	61,226	
Other instructional programs	31,758		
Student support services	80,323	191,593	
Instructional staff support services	147,470	70,955	
General administration support services	150,169	8,762	
School administration support services	99,338		
Central services support services	117,749		
Operation and maintenance of plant services	358,814		
Student transportation services	224,530		
Other support services	29,644		
Food services operations		279,366	
Non-programmed costs	8,280		
Activity expenditures	57,396		
Debt Service:			
Principal retirement			\$ 65,000
Interest and fiscal charges			25,031
<b>TOTAL EXPENDITURES</b>	<b>3,408,278</b>	<b>645,987</b>	<b>90,031</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,543</b>	<b>(3,813)</b>	<b>(90,031)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			94,530
Transfers out	(94,530)		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(94,530)</b>		<b>94,530</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(70,987)</b>	<b>(3,813)</b>	<b>4,499</b>
<b>FUND BALANCES - JULY 1</b>	<b>711,566</b>	<b>41,825</b>	<b>614,022</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 640,579</b>	<b>\$ 38,012</b>	<b>\$ 618,521</b>

The accompanying notes are an integral part of these financial statements.



STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019

	General		Variance Favorable (Unfavorable)	Special Revenue		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,241)	\$ 23,543	\$ 32,784	\$ (34,703)	\$ (3,813)	\$ 30,890
OTHER FINANCING SOURCES (USES)						
Transfers in	4,120,983		(4,120,983)			
Transfers out	(4,210,776)	(94,530)	4,116,246			
TOTAL OTHER FINANCING SOURCES (USES)	(89,793)	(94,530)	(4,737)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(99,034)	(70,987)	28,047	(34,703)	(3,813)	30,890
FUND BALANCES - JULY 1	730,972	711,566	(19,406)	42,249	41,825	(424)
FUND BALANCES - JUNE 30	\$ 631,938	\$ 640,579	\$ 8,641	\$ 7,546	\$ 38,012	\$ 30,466

The accompanying notes are an integral part of these financial statements.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Reporting Entity

The Board of Education, a seven member group, is the level of government, which has responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Strong-Huttig School District (District). There are no component units.

B. Description of Funds

Major governmental funds (per the regulatory basis of accounting) are defined as General and Special Revenue.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Special Revenue Fund includes federal revenues and related expenditures, restricted for specific educational programs or projects, including the District's food services operations. The Special Revenue Fund also includes required matching for those federal programs, program income required to be used to further the objectives of those programs, and transfers from the general fund to supplement such programs.

Other governmental funds, presented in the aggregate, consist of the following:

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund excludes those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Fund - The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Fiduciary Fund types include the following:

Agency Funds - Agency Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

Private-purpose Trust Funds - Private-purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

C. Measurement Focus and Basis of Accounting

The financial statements are prepared in accordance with a regulatory basis of accounting (RBA). This basis of accounting is prescribed by Ark. Code Ann. § 10-4-413(c), as provided in Act 2201 of 2005, and requires that financial statements be presented on a fund basis with, as a minimum, the general fund and special revenue fund presented separately and all other funds included in the audit presented in the aggregate. The law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general fund and special revenue funds of the entity; notes to financial statements; and a supplemental schedule of capital assets, including land, buildings, and equipment. The law further stipulates that the State Board of Education shall promulgate the rules necessary to administer the regulatory basis of presentation.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

F. Property Taxes (Continued)

Amendment no. 74 to the Arkansas Constitution established a uniform minimum property tax millage rate of 25 mills for maintenance and operation of public schools. Ark. Code Ann. § 26-80-101 provides the uniform rate of tax (URT) shall be assessed and collected in the same manner as other school property taxes, but the net revenues from the URT shall be remitted to the State Treasurer and distributed by the State to the county treasurer of each county for distribution to the school districts in that county. For reporting purposes, URT revenues are considered property taxes.

G. Interfund Receivables and Payables

Interfund receivables and payables result from services rendered from one fund to another or from interfund loans.

H. Fund Balance Classifications

1. Restricted fund balance – represents amounts that are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through bond covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance – represents amounts that are constrained by the District's *intent* to be used for specific purposes, but are neither restricted nor committed.
3. Unassigned fund balance – represents amounts that have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. This classification can also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

I. Budget and Budgetary Accounting

The District is required by state law to prepare an annual budget. The annual budget is prepared on a fiscal year basis. The District does not prepare and submit amended budgets during the fiscal year. The State Department of Education's regulations allow for the cash basis or the modified accrual basis. However, the majority of the school districts employ the cash basis method.

The District budgets intra-fund transfers. Significant variances may result in the comparison of transfers at the Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Special Revenue Funds – Regulatory Basis because only interfund transfers are reported at the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds – Regulatory Basis. Additionally, the District routinely budgets restricted federal programs as part of the special revenue fund. Significant variances may result in the budgetary comparison of the revenues and expenditures of the special revenue fund because of the reclassification of those federal programs primarily utilized for capital projects to the other aggregate funds for reporting purposes.

Budgetary perspective differences are not considered to be significant, because the structure of the information utilized in preparing the budget and the applicable fund financial statements is essentially the same.

J. Stabilization Arrangements

The District's Board of Education has not formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

**3: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2019 were comprised of the following

Description	Governmental Funds	
	Major	
	General	Special Revenue
Federal assistance	\$ 45,152	\$ 63,555

**4: COMMITMENTS**

The District was contractually obligated for the following at June 30, 2019:

A. Long-term Debt Issued and Outstanding

The District is presently paying on the following long-term debt:

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding June 30, 2019	Maturities To June 30, 2019
12/1/11	2/1/31	.75% - 3.25%	\$ 1,255,000	\$ 850,000	\$ 405,000

Changes in Long-term Debt

	Balance July 1, 2018	Issued	Retired	Balance June 30, 2019
Bonds payable	\$ 915,000	\$ 0	\$ 65,000	\$ 850,000

Future Principal and Interest Payments

Year Ended June 30,	Bonds		
	Principal	Interest	Total
2020	\$ 60,000	\$ 23,423	\$ 83,423
2021	60,000	22,163	82,163
2022	65,000	20,902	85,902
2023	65,000	19,537	84,537
2024	70,000	17,913	87,913
2025-2029	365,000	61,062	426,062
2030-2031	165,000	8,125	173,125
Totals	\$ 850,000	\$ 173,125	\$ 1,023,125

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

**7: RETIREMENT PLAN (Continued)**

Net Pension Liability

The Arkansas Department of Education has stipulated that, under the regulatory basis of accounting, the requirements of Governmental Accounting Standards Board Statement no. 68 would be limited to disclosure of the District's proportionate share of the collective net pension liability. The District's proportionate share of the collective net pension liability at June 30, 2018 (actuarial valuation date and measurement date) was \$2,778,420.

**8: CHANGES IN PRIVATE-PURPOSE TRUST FUNDS**

ADDITIONS	
Interest	\$ 48
	<hr/>
DEDUCTIONS	
Scholarships	2,900
	<hr/>
CHANGE IN FUND BALANCE	(2,852)
FUND BALANCE - JULY 1	8,578
	<hr/>
FUND BALANCE - JUNE 30	\$ 5,726
	<hr/> <hr/>

**9: PLEDGED REVENUES**

The District has pledged a portion of its property taxes to retire bonds of \$1,255,000 issued on December 1, 2011. The bonds were issued for various capital projects. Total principal and interest remaining on the bonds is \$1,023,125, payable through February 1, 2031. Principal and interest paid for the current year and total property taxes pledged for debt service were \$89,593 and \$571,565, respectively. The percentage of property taxes pledged for the current year for principal and interest payments was 15.68 percent.

**10: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District carries commercial insurance for legal liability, student accident, and athletic injury coverage.

The District participates in the Arkansas School Boards Association – Workers' Compensation Trust (the Trust), a self-insurance trust voluntarily established on July 1, 1994 pursuant to state law. The Trust is responsible for obtaining and administering workers' compensation insurance coverage for its members, as well as obtaining reinsurance coverage for those claims that exceed the standard policy limits. In its administrative capacity, the Trust is responsible for monitoring, negotiating and settling claims that have been filed on behalf of and against member districts. The District contributes annually to this program.

Additionally, the District participates in the Arkansas School Boards Association – Risk Management Program (the Association), a self-insurance program voluntarily established on February 1, 1984 pursuant to state law. The Association is responsible for obtaining and administering insurance coverage for property and vehicles for its members, as well as obtaining reinsurance coverage for those claims that exceed the standard policy limits. In its administrative capacity, the Association is responsible for monitoring, negotiating, and settling claims that have been filed against member districts. The District pays an annual premium for its coverage of buildings, contents, and vehicles.

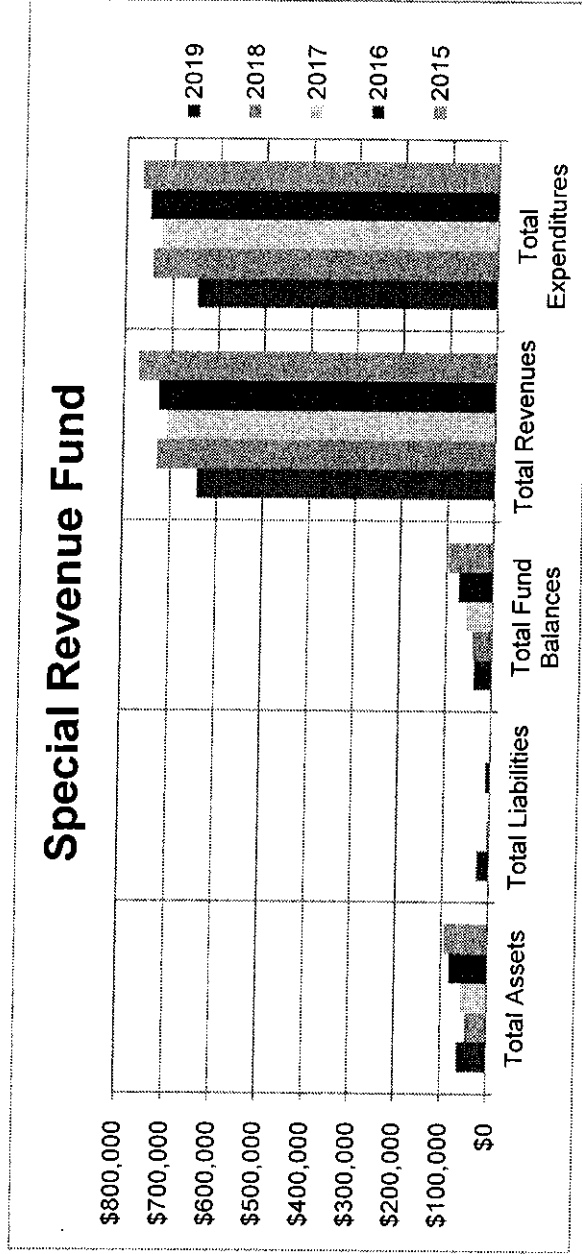
STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 SCHEDULE OF CAPITAL ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2019  
 (Unaudited)

Schedule 1

	Balance June 30, 2019
<i>Nondepreciable capital assets:</i>	
Land	\$ 161,247
<i>Depreciable capital assets:</i>	
Buildings	5,616,460
Equipment	1,098,374
Total depreciable capital assets	6,714,834
Less accumulated depreciation for:	
Buildings	3,841,427
Equipment	856,695
Total accumulated depreciation	4,698,122
Total depreciable capital assets, net	2,016,712
Capital assets, net	\$ 2,177,959

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019  
(Unaudited)

	Year Ended June 30,				
	2019	2018	2017	2016	2015
<b>Special Revenue Fund</b>					
Total Assets	\$ 63,555	\$ 46,489	\$ 56,471	\$ 81,777	\$ 95,737
Total Liabilities	25,543	4,664	1,101	9,164	
Total Fund Balances	38,012	41,825	55,370	72,613	95,737
Total Revenues	642,174	727,884	707,527	725,661	769,725
Total Expenditures	645,987	741,429	724,770	748,785	766,365
Total Other Financing Sources (Uses)					85,000



**Strong-Huttig School District No. 83**

**Union County, Arkansas**

**Regulatory Basis Financial Statements  
And Other Reports**

**June 30, 2018**

LEGISLATIVE JOINT AUDITING COMMITTEE

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UNION COUNTY, ARKANSAS  
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# Arkansas

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



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

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### INDEPENDENT AUDITOR'S REPORT

Strong-Huttig School District No. 83 and School Board Members  
Legislative Joint Auditing Committee

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of each major governmental fund and the aggregate remaining fund information of the Strong-Huttig School District No. 83 (the "District"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, as described in Note 1, to meet the requirements of the State of Arkansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the State of Arkansas, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

# Arkansas



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

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House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

#### INDEPENDENT AUDITOR'S REPORT

Strong-Huttig School District No. 83 and School Board Members  
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major governmental fund and the aggregate remaining fund information of the Strong-Huttig School District No. 83 (the "District"), as of and for the year ended June 30, 2018, and the related notes to financial statements, which collectively comprise the District's regulatory basis financial statements, and have issued our report thereon dated May 14, 2019. We have issued an adverse opinion because the District prepared the financial statements on the basis of the financial reporting provisions of Arkansas Code, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, the financial statements present fairly, in all material respects, the respective regulatory basis financial position of each major governmental fund and the aggregate remaining fund information of the District as of June 30, 2018, and the respective regulatory basis changes in financial position thereof and the respective regulatory basis budgetary comparison for the general and special revenue funds for the year then ended, on the basis of accounting described in Note 1.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory basis financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the regulatory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described below in the Audit Findings section of this report, that we consider to be a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's regulatory basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, state laws and regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 BALANCE SHEET - REGULATORY BASIS  
 JUNE 30, 2018

Exhibit A

	Governmental Funds			
	Major			Fiduciary Fund Types
	General	Special Revenue	Other Aggregate	
<b>ASSETS</b>				
Cash	\$ 680,563	\$ 28,592	\$ 614,022	\$ 2,629
Investments				8,578
Accounts receivable	39,400	17,897		
<b>TOTAL ASSETS</b>	<u>\$ 719,963</u>	<u>\$ 46,489</u>	<u>\$ 614,022</u>	<u>\$ 11,207</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 8,397	\$ 4,664		\$ 215
Due student groups				2,414
<b>Total Liabilities</b>	<u>8,397</u>	<u>4,664</u>		<u>2,629</u>
<b>Fund Balances:</b>				
Restricted	104,625	41,825		8,578
Assigned	15,752		\$ 614,022	
Unassigned	591,189			
<b>Total Fund Balances</b>	<u>711,566</u>	<u>41,825</u>	<u>614,022</u>	<u>8,578</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 719,963</u>	<u>\$ 46,489</u>	<u>\$ 614,022</u>	<u>\$ 11,207</u>

The accompanying notes are an integral part of these financial statements.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 GOVERNMENTAL FUNDS - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

Exhibit B

	Major		Other Aggregate
	General	Special Revenue	
<b>REVENUES</b>			
Property taxes (including property tax relief trust distribution)	\$ 1,611,114		
State assistance	1,746,222	\$ 1,536	
Federal assistance	88,771	672,582	
Activity revenues	50,311		
Meal sales		53,766	
Investment income	1,593		
Other revenues	56,282		
<b>TOTAL REVENUES</b>	<b>3,554,293</b>	<b>727,884</b>	
<b>EXPENDITURES</b>			
Regular programs	1,525,477	9,145	
Special education	190,797	31,523	
Career education programs	41,782		
Compensatory education programs	242,889	120,312	
Other instructional programs	36,091		
Student support services	104,822	215,961	
Instructional staff support services	170,167	55,027	
General administration support services	209,901	20,637	
School administration support services	140,922		
Central services support services	114,271		
Operation and maintenance of plant services	387,559		\$ 36,032
Student transportation services	222,023		
Other support services	18,552		
Food services operations		288,824	
Facilities acquisition and construction services	185,985		
Activity expenditures	44,989		
Debt Service:			
Principal retirement			60,000
Interest and fiscal charges			26,108
<b>TOTAL EXPENDITURES</b>	<b>3,636,227</b>	<b>741,429</b>	<b>122,140</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(81,934)</b>	<b>(13,545)</b>	<b>(122,140)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			86,108
Transfers out	(86,108)		
Compensation for loss of capital assets	180,915		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>94,807</b>		<b>86,108</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>12,873</b>	<b>(13,545)</b>	<b>(36,032)</b>
<b>FUND BALANCES - JULY 1</b>	<b>698,693</b>	<b>55,370</b>	<b>650,054</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 711,566</b>	<b>\$ 41,825</b>	<b>\$ 614,022</b>

The accompanying notes are an integral part of these financial statements.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS

Exhibit C

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2018

	General		Variance Favorable (Unfavorable)	Special Revenue		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (115,117)	\$ (81,934)	\$ 33,183	\$ (29,164)	\$ (13,545)	\$ 15,619
OTHER FINANCING SOURCES (USES)						
Transfers in	4,267,082		(4,267,082)			
Transfers out	(4,352,955)	(86,108)	4,266,847			
Compensation for loss of capital assets	181,000	180,915	(85)			
TOTAL OTHER FINANCING SOURCES (USES)	95,127	94,807	(320)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(19,990)	12,873	32,863	(29,164)	(13,545)	15,619
FUND BALANCES - JULY 1	718,423	698,693	(19,730)	56,470	55,370	(1,100)
FUND BALANCES - JUNE 30	\$ 698,433	\$ 711,566	\$ 13,133	\$ 27,306	\$ 41,825	\$ 14,519

The accompanying notes are an integral part of these financial statements.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

**1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Board of Education, a seven member group, is the level of government, which has responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Strong-Huttig School District (District). There are no component units.

**B. Description of Funds**

Major governmental funds (per the regulatory basis of accounting) are defined as General and Special Revenue.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Special Revenue Fund includes federal revenues and related expenditures, restricted for specific educational programs or projects, including the District's food services operations. The Special Revenue Fund also includes required matching for those federal programs, program income required to be used to further the objectives of those programs, and transfers from the general fund to supplement such programs.

Other governmental funds, presented in the aggregate, consist of the following:

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund excludes those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Fund - The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Fiduciary Fund types include the following:

Agency Funds - Agency Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

Private-purpose Trust Funds - Private-purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

**C. Measurement Focus and Basis of Accounting**

The financial statements are prepared in accordance with a regulatory basis of accounting (RBA). This basis of accounting is prescribed by Ark. Code Ann. § 10-4-413(c), as provided in Act 2201 of 2005, and requires that financial statements be presented on a fund basis with, as a minimum, the general fund and special revenue fund presented separately and all other funds included in the audit presented in the aggregate. The law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general fund and special revenue funds of the entity; notes to financial statements; and a supplemental schedule of capital assets, including land, buildings, and equipment. The law further stipulates that the State Board of Education shall promulgate the rules necessary to administer the regulatory basis of presentation.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

**1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property Taxes (Continued)**

Amendment no. 74 to the Arkansas Constitution established a uniform minimum property tax millage rate of 25 mills for maintenance and operation of public schools. Ark. Code Ann. § 26-80-101 provides the uniform rate of tax (URT) shall be assessed and collected in the same manner as other school property taxes, but the net revenues from the URT shall be remitted to the State Treasurer and distributed by the State to the county treasurer of each county for distribution to the school districts in that county. For reporting purposes, URT revenues are considered property taxes.

**G. Fund Balance Classifications**

1. Restricted fund balance – represents amounts that are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through bond covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance – represents amounts that are constrained by the District's *intent* to be used for specific purposes, but are neither restricted nor committed.
3. Unassigned fund balance – represents amounts that have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. This classification can also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

**H. Budget and Budgetary Accounting**

The District is required by state law to prepare an annual budget. The annual budget is prepared on a fiscal year basis. The District does not prepare and submit amended budgets during the fiscal year. The State Department of Education's regulations allow for the cash basis or the modified accrual basis. However, the majority of the school districts employ the cash basis method.

The District budgets intra-fund transfers. Significant variances may result in the comparison of transfers at the Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Special Revenue Funds – Regulatory Basis because only interfund transfers are reported at the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds – Regulatory Basis. Additionally, the District routinely budgets restricted federal programs as part of the special revenue fund. Significant variances may result in the budgetary comparison of the revenues and expenditures of the special revenue fund because of the reclassification of those federal programs primarily utilized for capital projects to the other aggregate funds for reporting purposes.

Budgetary perspective differences are not considered to be significant, because the structure of the information utilized in preparing the budget and the applicable fund financial statements is essentially the same.

**I. Stabilization Arrangements**

The District's Board of Education has not formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise.

**J. Minimum Fund Balance Policies**

The District's Board of Education has not formally adopted a minimum fund balance policy.



STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

**4: COMMITMENTS**

The District was contractually obligated for the following at June 30, 2018:

Long-term Debt Issued and Outstanding

The District is presently paying on the following long-term debt:

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding June 30, 2018	Maturities To June 30, 2018
12/1/11	2/1/31	.75% - 3.25%	\$ 1,255,000	\$ 915,000	\$ 340,000

Changes in Long-term Debt

	Balance July 1, 2017	Issued	Retired	Balance June 30, 2018
Bonds payable	\$ 975,000	\$ 0	\$ 60,000	\$ 915,000

Future Principal and Interest Payments

Year Ended June 30,	Principal	Interest	Total
2019	\$ 65,000	\$ 24,593	\$ 89,593
2020	60,000	23,423	83,423
2021	60,000	22,163	82,163
2022	65,000	20,903	85,903
2023	65,000	19,537	84,537
2024-2028	355,000	71,012	426,012
2029-2031	245,000	16,086	261,086
Totals	\$ 915,000	\$ 197,717	\$ 1,112,717

Security for Debt Payments

Ark. Code Ann. § 6-20-1204 specifies procedures to be followed if a school district is delinquent in a payment to the paying agent for bonded debt. As additional security, any delinquent payment for bonded debt will be satisfied by the Arkansas Department of Education (ADE). Depending on the date of the bond issue, ADE will recover the full amount of any delinquency payment through the withholding of a school district's state funding or a direct payment from the school district. There were no delinquent bond payments incurred by the District during the audit period.

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

**8: CHANGES IN PRIVATE-PURPOSE TRUST FUNDS**

ADDITIONS	
Interest	\$ <u>58</u>
 DEDUCTIONS	
Scholarships	<u>1,900</u>
 CHANGE IN FUND BALANCE	 (1,842)
 FUND BALANCE - JULY 1	 <u>10,420</u>
 FUND BALANCE - JUNE 30	 <u>\$ 8,578</u>

**9: PLEDGED REVENUES**

The District has pledged a portion of its property taxes to retire bonds of \$1,255,000 issued on December 1, 2011. The bonds were issued for various capital projects. Total principal and interest remaining on the bonds is \$1,112,717, payable through February 1, 2031. Principal and interest paid for the current year and total property taxes pledged for debt service were \$85,673 and \$549,431, respectively. The percentage of property taxes pledged for the current year for principal and interest payments was 15.59 percent.

**10: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Districts carries commercial insurance for legal liability, student accident, and athletic injury coverages.

The District participates in the Arkansas School Boards Association – Workers’ Compensation Trust (the Trust), a self-insurance trust voluntarily established on July 1, 1994 pursuant to state law. The Trust is responsible for obtaining and administering workers’ compensation insurance coverage for its members, as well as obtaining reinsurance coverage for those claims that exceed the standard policy limits. In its administrative capacity, the Trust is responsible for monitoring, negotiating and settling claims that have been filed on behalf of and against member districts. The District contributes annually to this program.

Additionally, the District participates in the Arkansas School Boards Association – Risk Management Program (the Association), a self-insurance program voluntarily established on February 1, 1984 pursuant to state law. The Association is responsible for obtaining and administering insurance coverage for property and vehicles for its members, as well as obtaining reinsurance coverage for those claims that exceed the standard policy limits. In its administrative capacity, the Association is responsible for monitoring, negotiating, and settling claims that have been filed against member districts. The District pays an annual premium for its coverage of buildings, contents, and vehicles.

The District participates in the Arkansas Fidelity Bond Trust Fund administered by the Governmental Bonding Board. This program provides coverage for actual losses sustained by its members through fraudulent or dishonest acts committed by officials or employees. Each loss is limited to \$300,000 with a \$2,500 deductible. Premiums for coverage are paid by the Chief Fiscal Officer of the State of Arkansas from funds withheld from the Public School Fund.

Settled claims have not exceeded coverage in any of the past three fiscal years. There were no significant reductions in insurance coverage from the prior year in the major categories of risk.

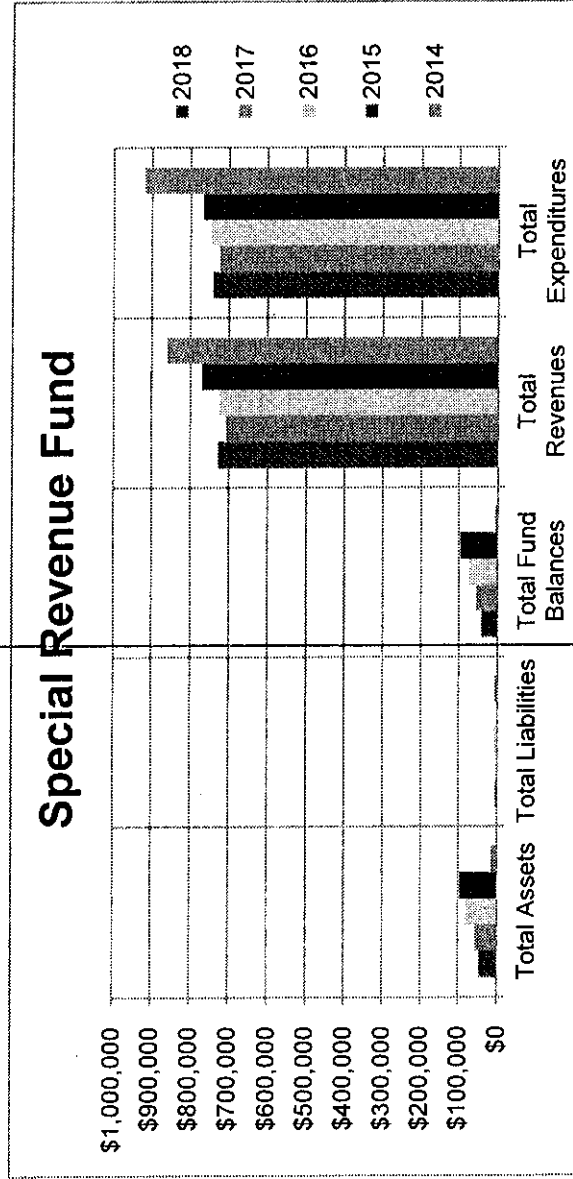
STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
 UNION COUNTY, ARKANSAS  
 SCHEDULE OF CAPITAL ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2018  
 (Unaudited)

Schedule 1

	Balance June 30, 2018
<i>Nondepreciable capital assets:</i>	
Land	\$ 161,247
<i>Depreciable capital assets:</i>	
Buildings	5,616,460
Equipment	1,100,874
Total depreciable capital assets	6,717,334
 <i>Less accumulated depreciation for:</i>	
Buildings	3,731,461
Equipment	817,546
Total accumulated depreciation	4,549,007
Total depreciable capital assets, net	2,168,327
Capital assets, net	\$ 2,329,574

STRONG-HUTTIG SCHOOL DISTRICT NO. 83  
UNION COUNTY, ARKANSAS  
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2018  
(Unaudited)

	Year Ended June 30,				
	2018	2017	2016	2015	2014
<b>Special Revenue Fund</b>					
Total Assets	\$ 46,489	\$ 56,471	\$ 81,777	\$ 95,737	\$ 15,195
Total Liabilities	4,664	1,101	9,164		7,818
Total Fund Balances	41,825	55,370	72,613	95,737	7,377
Total Revenues	727,884	707,527	725,661	769,725	859,023
Total Expenditures	741,429	724,770	748,785	766,365	918,485
Total Other Financing Sources (Uses)				85,000	54,397



SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1000 - TEACHER SALARY FUND

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
1000- 52200	1,260,647.53	.00	1,260,647.53	.00	1,273,773.22	1,186,913.15	86,860.07	93.18
TEACHER SALARY FUND TRANS FROM OPERATING								
1000- 52203	48,337.90	.00	48,337.90	.00	48,337.90	48,337.90	.00	100.00
TEACHER SALARY FUND TRANSFER FROM OPERAT								
TOTAL	1,308,985.43	.00	1,308,985.43	.00	1,322,111.12	1,235,251.05	86,860.07	93.43

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1001 - TEACHERS SALARY #2

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
1001- 52200	73,000.00	.00	73,000.00	.00	65,000.00	72,571.48	-7,571.48	111.65
TEACHERS SALARY #2 TRANS FROM OPERATING								
TOTAL TEACHERS SALARY #2	73,000.00	.00	73,000.00	.00	65,000.00	72,571.48	-7,571.48	111.65



SELECTION CRITERIA: 07gn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1920 - SPECIAL NEEDS SMALL ELEM

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
1920- 52200	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
SPECIAL NEEDS SMALL ELEM TRANS FROM OPER	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00





SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2001 - OPER #2

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
2001- 11110	1,094,000.00	34,131.78	1,059,868.22	3.12	1,128,000.00	1,093,261.48	34,738.52	96.92
OPER #2 PROPERTY TAXES-CURRENT								
2001- 11120	333,000.00	.00	333,000.00	.00	345,000.00	332,458.73	12,541.27	96.36
OPER #2 PROPERTY TAX-40% BY 6/30								
2001- 11140	116,000.00	22,957.86	93,042.14	19.79	157,000.00	116,007.38	40,992.62	73.89
OPER #2 PROPERTY TAX-DELINQUENT								
2001- 11150	49,000.00	.00	49,000.00	.00	47,000.00	49,381.32	-2,381.32	105.07
OPER #2 EXCESS COMMISSION								
2001- 15100	1,500.00	114.86	1,385.14	7.66	1,500.00	1,471.40	28.60	98.09
OPER #2 INTEREST ON INVESTMENTS								
2001- 19120	15,000.00	300.00	14,700.00	2.00	15,000.00	15,500.00	-500.00	103.33
OPER #2 OTHER RENT-LAND OWNED LEA								
2001- 19520	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 SERVICES PROVIDED ALE								
2001- 19800	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 REFUNDS OF PRIOR YR EXPEN								
2001- 19900	2,000.00	49.05	1,950.95	2.45	9,000.00	14,966.08	-5,966.08	166.29
OPER #2 MISC REV FR LOCAL SOURCES								
2001- 21200	21,000.00	.00	21,000.00	.00	21,000.00	20,333.56	666.44	96.83
OPER #2 SEVERANCE TAX								
2001- 31101	930,734.00	77,561.00	853,173.00	8.33	866,711.00	866,711.00	.00	100.00
OPER #2 STATE FOUNDATION FUNDING								
2001- 31103	5,000.00	.00	5,000.00	.00	5,116.00	5,116.00	.00	100.00
OPER #2 98% TAX GUARANTEE								
2001- 32219	48,337.90	.00	48,337.90	.00	48,337.90	48,337.90	.00	100.00
OPER #2 ED COMP FEFORM PROG								
2001- 32226	73,000.00	.00	73,000.00	.00	65,000.00	72,571.48	-7,571.48	111.65
OPER #2 RECRUITMENT/RETENTION								
2001- 32260	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 FISH AND WILDLIFE								
2001- 32940	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 BLOOMBOARD TRAINING								
2001- 32990	.00	.00	.00	.00	.00	50.65	-50.65	.00
OPER #2 OTHER GRANTS & STATE AID								
2001- 41300	40,000.00	.00	40,000.00	.00	45,000.00	39,148.41	5,851.59	87.00
OPER #2 REV IN LIEU OF TAXES								
2001- 52200	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 TRANS FROM OPERATING FUND								
2001- 52300	236,500.00	.00	236,500.00	.00	.00	106,000.00	-106,000.00	.00
OPER #2 TRANS FROM BUILDING FUND								
2001- 53400	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 COMPEN-LOSS FIXED ASSETS								
2001- 56400	.00	.00	.00	.00	.00	.00	.00	.00
OPER #2 EXTRAORDINARY ITEMS								
TOTAL	2,965,071.90	135,114.55	2,829,957.35	4.56	2,753,664.90	2,781,315.39	-27,650.49	101.00

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2222 - ENHANCED TRANS FUNDING

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
2222- 31400	101,177.00	.00	101,177.00	.00	101,177.00	101,177.00	.00100.00	
ENHANCED TRANS FUNDING TRANSPORTATION AI	101,177.00	.00	101,177.00	.00	101,177.00	101,177.00	.00100.00	
TOTAL	101,177.00	.00	101,177.00	.00	101,177.00	101,177.00	.00100.00	

SELECTION CRITERIA: orgn.fund in ('1000','1001','1246','1365','1920','2000','2001','2003','2004','2005','2006','2008','2009','2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2240 - SPEC ED LEA SUPERVISOR

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
2240- 32310	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88103.24	
SPEC ED LEA SUPERVISOR HAND CHILD-SUPV/E	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88103.24	
TOTAL	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88103.24	



ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK  
 DATE: 08/11/2020  
 TIME: 11:13:14

STRONG SCHOOL DISTRICT #83  
 DETAIL REVENUE COMPARISON REPORT

PAGE NUMBER: 10  
 REVCOMZ1

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2265 - SP. ED. CATASTROPHIC OCCU

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
2265- 32355	10,000.00	.00	10,000.00	.00	11,000.00	12,972.29	-1,972.29117.93	
SP. ED. CATASTROPHIC OCCU EARLY CHILD PI								
TOTAL	10,000.00	.00	10,000.00	.00	11,000.00	12,972.29	-1,972.29117.93	







SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2920 - SPECIAL NEEDS SMALL DISTR

ACCOUNT	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
2920- 32249	.00	.00	.00	.00	.00	97,983.00	-97,983.00	.00
SPECIAL NEEDS SMALL DISTR ISOLATED SPEC	.00	.00	.00	.00	.00	97,983.00	-97,983.00	.00
TOTAL	.00	.00	.00	.00	.00	97,983.00	-97,983.00	.00



SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1000 - TEACHER SALARY FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
1000-1120-050-000-00 61110 ELEM CERT SALARY	477,354.87	10,628.82	466,726.05	2.23	503,316.01	425,737.25	77,578.76	84.59
1000-1120-050-000-00 61710 ELEM CERT SUBSTITUTES	.00	.00	.00	.00	.00	.00	.00	.00
1000-1120-050-000-00 61810 ELEM CERT UNUSED SICK	5,000.00	.00	5,000.00	.00	5,000.00	.00	5,000.00	.00
1000-1120-050-000-00 61819 ELEM CERT USL SEPARAT EMP	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	482,354.87	10,628.82	471,726.05	2.20	508,316.01	425,737.25	82,578.76	83.75
TOTAL ELEMENTARY	482,354.87	10,628.82	471,726.05	2.20	508,316.01	425,737.25	82,578.76	83.75
1000-1140-050-000-00 61110 HS CERT SALARY	491,685.54	9,801.35	481,884.19	1.99	485,408.82	486,020.39	-611.57	100.13
1000-1140-050-000-00 61710 HS CERT SUBSTITUTES	.00	.00	.00	.00	.00	.00	.00	.00
1000-1140-050-000-00 61810 HS CERT UNUSED SICK	5,000.00	.00	5,000.00	.00	5,000.00	.00	5,000.00	.00
1000-1140-050-000-00 61819 HS CERT USL SEPARAT EMP	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	496,685.54	9,801.35	486,884.19	1.97	490,408.82	486,020.39	4,388.43	99.11
TOTAL HIGH SCHOOL	496,685.54	9,801.35	486,884.19	1.97	490,408.82	486,020.39	4,388.43	99.11
1000-1150-050-115-00 61110 HS CERT SALARY	36,254.29	3,546.56	32,707.73	9.78	35,010.49	35,117.69	-107.20	100.31
TOTAL K-12	36,254.29	3,546.56	32,707.73	9.78	35,010.49	35,117.69	-107.20	100.31
TOTAL ATHLETICS	36,254.29	3,546.56	32,707.73	9.78	35,010.49	35,117.69	-107.20	100.31
1000-1220-050-200-00 61110 RESOURCE ROOM CERT SALARY	98,397.37	4,162.28	94,235.09	4.23	96,344.74	96,344.74	.00	100.00
1000-1220-050-200-00 61710 RESOURCE ROOM CERT SUBSTITUTES	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	98,397.37	4,162.28	94,235.09	4.23	96,344.74	96,344.74	.00	100.00
TOTAL RESOURCE ROOM	98,397.37	4,162.28	94,235.09	4.23	96,344.74	96,344.74	.00	100.00
1000-1240-050-200-00 61110 SPED 1:10 RATIO CERT SALARY	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL SPECIAL CLASS-1:10 R	.00	.00	.00	.00	.00	.00	.00	.00
1000-1330-050-000-00 61110 VOC BUSINESS CERT SALARY	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL BUSINESS/OFFICE OCCU	.00	.00	.00	.00	.00	.00	.00	.00
1000-1910-050-270-00 61110	15,497.05	485.92	15,011.13	3.14	14,956.74	14,956.68	.06	100.00

STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orign.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1000 - TEACHER SALARY FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
GIFTED TALENTED CERT SALARY	15,497.05	485.92	15,011.13	3.14	14,956.74	14,956.68	.06	100.00
TOTAL K-12	15,497.05	485.92	15,011.13	3.14	14,956.74	14,956.68	.06	100.00
TOTAL GIFTED AND TALENTED	43,298.52	3,608.21	39,690.31	8.33	41,706.95	41,706.91	.04	100.00
1000-2120-050-000-00 61110	43,298.52	3,608.21	39,690.31	8.33	41,706.95	41,706.91	.04	100.00
GUIDANCE CERT SALARY	43,298.52	3,608.21	39,690.31	8.33	41,706.95	41,706.91	.04	100.00
TOTAL K-12	43,298.52	3,608.21	39,690.31	8.33	41,706.95	41,706.91	.04	100.00
TOTAL GUIDANCE SERVICES	3,747.79	312.31	3,435.48	8.33	3,617.37	3,617.39	-.02	100.00
1000-2170-050-000-00 61110	3,747.79	312.31	3,435.48	8.33	3,617.37	3,617.39	-.02	100.00
PARENTAL INVOLVEMENT CERT SALARY	3,747.79	312.31	3,435.48	8.33	3,617.37	3,617.39	-.02	100.00
TOTAL K-12	3,747.79	312.31	3,435.48	8.33	3,617.37	3,617.39	-.02	100.00
TOTAL PARENT INV.	42,750.00	.00	42,750.00	.00	41,750.00	41,750.00	.00	100.00
1000-2220-050-000-00 61110	42,750.00	.00	42,750.00	.00	41,750.00	41,750.00	.00	100.00
LIBRARY CERT SALARY	.00	.00	.00	.00	.00	.00	.00	.00
1000-2220-050-000-00 61810	.00	.00	.00	.00	.00	.00	.00	.00
LIBRARY CERT UNUSED SICK	42,750.00	.00	42,750.00	.00	41,750.00	41,750.00	.00	100.00
TOTAL K-12	42,750.00	.00	42,750.00	.00	41,750.00	41,750.00	.00	100.00
TOTAL EDUCATIONAL MEDIA SE	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
1000-2321-000-000-00 61110	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
SUPERINTENDENT CERT SALARY	.00	.00	.00	.00	.00	.00	.00	.00
1000-2321-000-000-00 61810	.00	.00	.00	.00	.00	.00	.00	.00
SUPERINTENDENT CERT UNUSED SICK	.00	.00	.00	.00	.00	.00	.00	.00
1000-2321-000-000-00 61819	.00	.00	.00	.00	.00	.00	.00	.00
SUPERINTENDENT CERT USL SEPARAT EMP	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
TOTAL DISTRICT WIDE	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
TOTAL OFFICE-SUPERINT/COOP	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
1000-2410-050-000-00 61110	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
PRINCIPAL CERT SALARY	.00	.00	.00	.00	.00	.00	.00	.00
1000-2410-050-000-00 61810	.00	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL CERT UNUSED SICK	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
TOTAL K-12	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
TOTAL OFFICE PRINCIPAL SER	45,000.00	7,500.00	37,500.00	16.67	45,000.00	45,000.00	.00	100.00
TOTAL TEACHER SALARY FUND	1,308,985.43	47,545.45	1,261,439.98	3.63	1,322,111.12	1,235,251.05	86,860.07	93.43

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1001 - TEACHERS SALARY #2

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
1001-1120-050-120-00 61510	36,500.00	.00	36,500.00	.00	32,500.00	32,785.74	-285.74	100.88
ELEM BONUS CERTIFIED BONUS								
TOTAL K-12	36,500.00	.00	36,500.00	.00	32,500.00	32,785.74	-285.74	100.88
TOTAL ELEMENTARY	36,500.00	.00	36,500.00	.00	32,500.00	32,785.74	-285.74	100.88
1001-1140-050-120-00 61510	36,500.00	.00	36,500.00	.00	32,500.00	39,785.74	-7,285.74	122.42
RETENTION BONUS CERTIFIED BONUS								
TOTAL K-12	36,500.00	.00	36,500.00	.00	32,500.00	39,785.74	-7,285.74	122.42
TOTAL HIGH SCHOOL	36,500.00	.00	36,500.00	.00	32,500.00	39,785.74	-7,285.74	122.42
TOTAL TEACHERS SALARY #2	73,000.00	.00	73,000.00	.00	65,000.00	72,571.48	-7,571.48	111.65

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 ~ INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 1920 - SPECIAL NEEDS SMALL ELEM

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
1920-1120-050-000-00 61110	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
SPECIAL NEEDS CERT SALARY	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL K-12	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL ELEMENTARY	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL SPECIAL NEEDS SMALL	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00







SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2000-1140-050-000-00 65810	.00	.00	.00	.00	1,500.00	.00	1,500.00	.00
HS TRVL-CERT-IN DISTRICT								
2000-1140-050-000-00 66100	21,000.00	7,614.93	13,385.07	36.26	7,000.00	14,802.10	-7,802.10	211.46
HS GEN SUPPLIES								
2000-1140-050-000-00 66410	2,500.00	.00	2,500.00	.00	500.00	2,501.07	-2,001.07	500.21
HS TEXTBOOKS								
2000-1140-050-000-00 68100	2,500.00	.00	2,500.00	.00	200.00	2,400.00	-2,200.00	1200.00
HS DUES AND FEES								
TOTAL K-12	202,700.80	13,880.55	188,820.25	6.85	184,982.38	188,171.55	-3,189.17	101.72
TOTAL HIGH SCHOOL	202,700.80	13,880.55	188,820.25	6.85	184,982.38	188,171.55	-3,189.17	101.72
2000-1150-050-115-00 61120	2,577.88	.00	2,577.88	.00	4,307.77	2,577.85	1,729.92	59.84
ATHLETICS CLS SALARY								
2000-1150-050-115-00 61720	.00	.00	.00	.00	.00	3,035.70	-3,035.70	.00
ATHLETICS CLS SUBSTITUTES								
2000-1150-050-115-00 62110	219.67	17.77	201.90	8.09	248.75	220.17	28.58	88.51
ATHLETICS CERT GROUP INS								
2000-1150-050-115-00 62120	22.61	.00	22.61	.00	22.61	43.09	-20.48	190.58
ATHLETICS CLS GROUP INS								
2000-1150-050-115-00 62210	2,247.77	213.93	2,033.84	9.52	1,988.74	2,136.84	-148.10	107.45
ATHLETICS CERT SOC SEC								
2000-1150-050-115-00 62220	159.83	.00	159.83	.00	267.08	323.30	-56.22	121.05
ATHLETICS CLS SOC SEC								
2000-1150-050-115-00 62260	525.69	50.03	475.66	9.52	465.11	499.70	-34.59	107.44
ATHLETICS CERT MEDICARE								
2000-1150-050-115-00 62270	37.38	.00	37.38	.00	62.46	75.61	-13.15	121.05
ATHLETICS CLS MEDICARE								
2000-1150-050-115-00 62310	5,256.87	514.25	4,742.62	9.78	4,570.90	5,022.04	-451.14	109.87
ATHLETICS CERT TCH RET-CONT								
2000-1150-050-115-00 62320	373.79	.00	373.79	.00	613.86	782.11	-168.25	127.41
ATHLETICS CLS TCH RET-CONT								
2000-1150-050-115-00 62710	776.98	79.32	697.66	10.21	763.68	775.97	-12.29	101.61
ATHLETICS CERT HEALTH BENEFITS								
2000-1150-050-115-00 62711	63.36	7.12	56.24	11.24	.00	53.11	-53.11	.00
ATHLETICS CRT PREM ASSISTANCE EBD								
2000-1150-050-115-00 62720	291.37	.00	291.37	.00	458.20	289.72	168.48	63.23
ATHLETICS CLS HEALTH BENEFITS								
2000-1150-050-115-00 62721	14.19	.00	14.19	.00	.00	14.16	-14.16	.00
ATHLETICS CLS PREM ASSISTANCE EBD								
2000-1150-050-115-00 63900	6,500.00	1,099.00	5,401.00	16.91	12,000.00	6,298.44	5,701.56	52.49
ATHLETICS OTHER PURC PROF/TECH SVS								
2000-1150-050-115-00 65250	2,500.00	2,500.00	.00	100.00	2,500.00	2,500.00	.00	100.00
ATHLETICS ACCIDENT INS FOR STUDENTS								
2000-1150-050-115-00 65810	5,000.00	.00	5,000.00	.00	2,500.00	4,563.03	-2,063.03	182.52
ATHLETICS TRVL-CERT-IN DISTRICT								
2000-1150-050-115-00 66100	15,000.00	800.00	14,200.00	5.33	5,500.00	22,835.28	-17,335.28	415.19
ATHLETICS GEN SUPPLIES								
2000-1150-050-115-00 68100	1,000.00	.00	1,000.00	.00	1,000.00	732.00	268.00	73.20
ATHLETICS DUES AND FEES								
TOTAL K-12	42,567.39	5,281.42	37,285.97	12.41	37,269.16	52,778.12	-15,508.96	141.61



SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2000-1240-050-200-00 62210	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CERT SOC SEC								
2000-1240-050-200-00 62220	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CLS SOC SEC								
2000-1240-050-200-00 62260	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CERT MEDICARE								
2000-1240-050-200-00 62270	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CLS MEDICARE								
2000-1240-050-200-00 62310	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CERT TCH RET-CONT								
2000-1240-050-200-00 62320	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CLS TCH RET - CONT								
2000-1240-050-200-00 62710	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CERT HEALTH BENEFITS								
2000-1240-050-200-00 62720	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CLS HEALTH BENEFITS								
2000-1240-050-200-00 62721	.00	.00	.00	.00	.00	.00	.00	.00
1:10 RATIO CLS PREM ASSISTANCE EBD								
TOTAL K-12	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL SPECIAL CLASS-1:10 R	.00	.00	.00	.00	.00	.00	.00	.00
2000-1290-050-200-00 63900	4,850.00	9,150.00	-4,300.00	188.66	3,680.00	3,680.00	.00	100.00
PRESCHOOLSPECIALNEEDS OTHER PURC PROF/TE								
TOTAL K-12	4,850.00	9,150.00	-4,300.00	188.66	3,680.00	3,680.00	.00	100.00
TOTAL PRE-SCHOOL SPECIAL N	4,850.00	9,150.00	-4,300.00	188.66	3,680.00	3,680.00	.00	100.00
2000-1330-050-000-00 63900	.00	.00	.00	.00	.00	.00	.00	.00
VOC BUSINESS OTHER PURC PROF/TECH SVS								
2000-1330-050-000-00 66100	.00	.00	.00	.00	.00	.00	.00	.00
VOC BUSINESS GEN SUPPLIES								
TOTAL K-12	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL BUSINESS/OFFICE OCCU	.00	.00	.00	.00	.00	.00	.00	.00
2000-1565-050-000-00 63900	.00	.00	.00	.00	.00	.00	.00	.00
DYSLEXIA OTHER PURC PROF/TECH SVS								
2000-1565-050-000-00 66100	.00	.00	.00	.00	.00	.00	.00	.00
DYSLEXIA GEN SUPPLIES								
TOTAL K-12	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL READING RECOVERY	.00	.00	.00	.00	.00	.00	.00	.00
2000-1910-050-270-00 62110	116.28	3.23	113.05	2.78	116.28	108.10	8.18	92.97
GIFTED TALENTED CERT GROUP INS								
2000-1910-050-270-00 62210	960.82	29.16	931.66	3.03	927.31	892.09	35.22	96.20
GIFTED TALENTED CERT SOC SEC								
2000-1910-050-270-00 62260	224.71	6.82	217.89	3.04	216.87	208.69	8.18	96.23
GIFTED TALENTED CERT MEDICARE								
2000-1910-050-270-00 62310	2,247.07	70.46	2,176.61	3.14	2,131.34	2,131.32	.02	100.00







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 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2000-2311-000-000-00 65820	.00	.00	.00	.00	.00	.00	.00	.00
BOARD OF EDUCATION TRVL-CLS IN DISTRICT								
2000-2311-000-000-00 66100	2,850.00	2,850.00	.00	100.00	500.00	659.76	-159.76	131.95
BOARD OF EDUCATION GEN SUPPLIES								
2000-2311-000-000-00 68100	2,000.00	1,550.00	450.00	77.50	2,000.00	1,700.00	300.00	85.00
BOARD OF EDUCATION DUES AND FEES								
TOTAL DISTRICT WIDE	24,350.00	3,415.00	20,935.00	14.02	25,000.00	31,067.01	-6,067.01	124.27
TOTAL SUPV OF BOARD OF EDU	24,350.00	3,415.00	20,935.00	14.02	25,000.00	31,067.01	-6,067.01	124.27
2000-2321-000-000-00 61120	42,000.00	7,000.00	35,000.00	16.67	42,000.00	42,000.00	.00	100.00
SUPERINTENDENT CLS SALARY								
2000-2321-000-000-00 61820	1,000.00	.00	1,000.00	.00	.00	600.00	-600.00	.00
SUPERINTENDENT CLS UNUSED SICK								
2000-2321-000-000-00 62110	161.52	26.92	134.60	16.67	161.52	126.17	35.35	78.11
SUPERINTENDENT CERT GROUP INS								
2000-2321-000-000-00 62120	323.04	53.84	269.20	16.67	323.04	323.04	.00	100.00
SUPERINTENDENT CLS GROUP INS								
2000-2321-000-000-00 62210	2,790.00	454.50	2,335.50	16.29	2,790.00	2,750.23	39.77	98.57
SUPERINTENDENT CERT SOC SEC								
2000-2321-000-000-00 62220	2,604.00	410.14	2,193.86	15.75	2,604.00	2,498.04	105.96	95.93
SUPERINTENDENT CLS SOC SEC								
2000-2321-000-000-00 62260	652.50	106.30	546.20	16.29	652.50	643.21	9.29	98.58
SUPERINTENDENT CERT MEDICARE								
2000-2321-000-000-00 62270	609.00	95.92	513.08	15.75	609.00	584.22	24.78	95.93
SUPERINTENDENT CLS MEDICARE								
2000-2321-000-000-00 62310	6,525.00	1,087.50	5,437.50	16.67	6,412.50	6,412.54	-.04	100.00
SUPERINTENDENT CERT TCH RET-CONT								
2000-2321-000-000-00 62320	6,090.00	1,015.00	5,075.00	16.67	5,985.00	6,070.50	-85.50	101.43
SUPERINTENDENT CLS TCH RET - CONT								
2000-2321-000-000-00 62710	971.22	161.88	809.34	16.67	954.60	803.84	150.76	84.21
SUPERINTENDENT CERT HEALTH BENEFITS								
2000-2321-000-000-00 62711	21.12	3.52	17.60	16.67	.00	17.60	-17.60	.00
SUPERINTENDENT CRT PREM ASSISTANCE EBD								
2000-2321-000-000-00 62720	1,942.44	323.74	1,618.70	16.67	1,909.20	1,925.82	-16.62	100.87
SUPERINTENDENT CLS HEALTH BENEFITS								
2000-2321-000-000-00 62721	168.36	28.06	140.30	16.67	.00	168.36	-168.36	.00
SUPERINTENDENT CLS PREM ASSISTANCE EBD								
2000-2321-000-000-00 63900	2,000.00	.00	2,000.00	.00	1,000.00	2,185.36	-1,185.36	218.54
SUPERINTENDENT OTHER PURC SVS								
2000-2321-000-000-00 65320	1,000.00	696.05	303.95	69.61	1,000.00	663.30	336.70	66.33
SUPERINTENDENT POSTAGE								
2000-2321-000-000-00 65810	2,000.00	.00	2,000.00	.00	500.00	1,824.53	-1,324.53	364.91
SUPERINTENDENT TRVL-CERT-IN DISTRICT								
2000-2321-000-000-00 65820	500.00	.00	500.00	.00	500.00	122.86	377.14	24.57
SUPERINTENDENT TRVL-CLS IN DISTRICT								
2000-2321-000-000-00 66100	3,000.00	217.72	2,782.28	7.26	5,000.00	3,131.12	1,868.88	62.62
SUPERINTENDENT GEN SUPPLIES								
2000-2321-000-000-00 68100	1,000.00	420.00	580.00	42.00	1,000.00	1,285.00	-285.00	128.50
SUPERINTENDENT DUES AND FEES								
TOTAL DISTRICT WIDE	75,358.20	12,101.09	63,257.11	16.06	73,401.36	74,135.74	-734.38	101.00

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 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
TOTAL OFFICE-SUPERINT/COOP	75,358.20	12,101.09	63,257.11	16.06	73,401.36	74,135.74	-734.38	101.00
2000-2410-050-000-00 61120								
PRINCIPAL CLS SALARY	33,809.00	1,439.75	32,369.25	4.26	33,809.00	33,809.00	.00	100.00
2000-2410-050-000-00 61820								
PRINCIPAL CLS UNUSED SICK	6,000.00	.00	6,000.00	.00	.00	775.00	-775.00	.00
2000-2410-050-000-00 61829								
PRINCIPAL CLASS USL SEPARAT EMP	.00	.00	.00	.00	.00	.00	.00	.00
2000-2410-050-000-00 62110								
PRINCIPAL CERT GROUP INS	161.52	26.92	134.60	16.67	161.52	126.17	35.35	78.11
2000-2410-050-000-00 62120								
PRINCIPAL CLS GROUP INS	323.04	.00	323.04	.00	646.08	500.54	145.54	77.47
2000-2410-050-000-00 62210								
PRINCIPAL CERT SOC SEC	2,790.00	454.48	2,335.52	16.29	2,790.00	2,750.20	39.80	98.57
2000-2410-050-000-00 62220								
PRINCIPAL CLS SOC SEC	2,096.15	89.26	2,006.89	4.26	2,096.15	1,915.48	180.67	91.38
2000-2410-050-000-00 62260								
PRINCIPAL CERT MEDICARE	652.50	106.28	546.22	16.29	652.50	643.17	9.33	98.57
2000-2410-050-000-00 62270								
PRINCIPAL CLS MEDICARE	490.23	20.88	469.35	4.26	490.23	447.96	42.27	91.38
2000-2410-050-000-00 62310								
PRINCIPAL CERT TCH RET-CONT	6,525.00	1,087.50	5,437.50	16.67	6,412.50	6,412.49	.01	100.00
2000-2410-050-000-00 62320								
PRINCIPAL CLS TCH RET - CONT	4,902.31	208.76	4,693.55	4.26	4,817.78	4,928.20	-110.42	102.29
2000-2410-050-000-00 62710								
PRINCIPAL CERT HEALTH BENEFITS	971.22	161.86	809.36	16.67	954.60	803.78	150.82	84.20
2000-2410-050-000-00 62711								
PRINCIPAL CRT PREM ASSISTANCE EBD	21.12	3.52	17.60	16.67	.00	17.60	-17.60	.00
2000-2410-050-000-00 62720								
PRINCIPAL CLS HEALTH BENEFITS	1,942.44	.00	1,942.44	.00	1,909.20	1,931.36	-22.16	101.16
2000-2410-050-000-00 62721								
PRINCIPAL CLS PREM ASSISTANCE EBD	237.24	.00	237.24	.00	.00	237.24	-237.24	.00
2000-2410-050-000-00 62910								
PRINCIPAL OTHER BENEFITS-CERTIFIED	.00	.00	.00	.00	.00	.00	.00	.00
2000-2410-050-000-00 63900								
PRINCIPAL OTHER PURC PROF/TECH SVS	.00	.00	.00	.00	.00	.00	.00	.00
2000-2410-050-000-00 66100								
PRINCIPAL GEN SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00
2000-2410-050-000-00 68100								
PRINCIPAL DUES AND FEES	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	60,921.77	3,599.21	57,322.56	5.91	54,739.56	55,298.19	-558.63	101.02
TOTAL OFFICE PRINCIPAL SER	60,921.77	3,599.21	57,322.56	5.91	54,739.56	55,298.19	-558.63	101.02
2000-2510-000-000-00 63900								
FISCAL SER OTHER PURC PROF/TECH SVS	500.00	19.50	480.50	3.90	.00	19.50	-19.50	.00
TOTAL DISTRICT WIDE	500.00	19.50	480.50	3.90	.00	19.50	-19.50	.00
TOTAL FISCAL SERVICES	500.00	19.50	480.50	3.90	.00	19.50	-19.50	.00



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 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2000-2511-000-000-00 61120	.00	.00	.00	.00	.00	.00	.00	.00
FISCAL SERVICES CLS SALARY								
2000-2511-000-000-00 63900	45,000.00	3,750.00	41,250.00	8.33	45,000.00	45,000.00	.00	100.00
FISCAL SERVICES OTHER PURC PROF/TECH SVS								
2000-2511-000-000-00 68100	500.00	5.24	494.76	1.05	500.00	63.76	436.24	12.75
FISCAL SERVICES DUES AND FEES								
TOTAL DISTRICT WIDE	45,500.00	3,755.24	41,744.76	8.25	45,500.00	45,063.76	436.24	99.04
TOTAL SUPV OF FISCAL SERVI	45,500.00	3,755.24	41,744.76	8.25	45,500.00	45,063.76	436.24	99.04
2000-2576-000-000-00 63900	500.00	.00	500.00	.00	750.00	418.75	331.25	55.83
BACKGROUND CHECK OTHER PURC PROF/TECH SV								
TOTAL DISTRICT WIDE	500.00	.00	500.00	.00	750.00	418.75	331.25	55.83
TOTAL BACKGROUND CHECK	500.00	.00	500.00	.00	750.00	418.75	331.25	55.83
2000-2580-000-000-00 61120	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS SALARY								
2000-2580-000-000-00 62120	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS GROUP INS								
2000-2580-000-000-00 62220	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS SOC SEC								
2000-2580-000-000-00 62270	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS MEDICARE								
2000-2580-000-000-00 62320	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS TCH RET - CONT								
2000-2580-000-000-00 62720	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS HEALTH BENEFITS								
2000-2580-000-000-00 62721	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR CLS PREM ASSISTANCE EBD								
2000-2580-000-000-00 63900	34,800.00	7,982.33	26,817.67	22.94	34,800.00	41,795.62	-6,995.62	120.10
TECH COORDINATOR OTHER PURC PROF/TECH SV								
2000-2580-000-000-00 66100	.00	.00	.00	.00	.00	.00	.00	.00
TECH COORDINATOR GEN SUPPLIES								
TOTAL DISTRICT WIDE	34,800.00	7,982.33	26,817.67	22.94	34,800.00	41,795.62	-6,995.62	120.10
TOTAL TECH COORDINATOR	34,800.00	7,982.33	26,817.67	22.94	34,800.00	41,795.62	-6,995.62	120.10
2000-2600-000-000-00 61120	.00	.00	.00	.00	.00	.00	.00	.00
M & O CLS SALARY								
2000-2600-000-000-00 62321	.00	.00	.00	.00	.00	1,849.84	-1,849.84	.00
M & O ATR BENEFIT CLS								
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00	1,849.84	-1,849.84	.00
TOTAL OPERATION & MAINT-PL	.00	.00	.00	.00	.00	1,849.84	-1,849.84	.00
2000-2601-000-000-00 61120	20,147.50	3,357.92	16,789.58	16.67	20,147.50	20,147.50	.00	100.00
MAINT DIRECTOR CLS SALARY								
2000-2601-000-000-00 61820	1,000.00	.00	1,000.00	.00	.00	600.00	-600.00	.00
MAINT DIRECTOR CLS UNUSED SICK								
2000-2601-000-000-00 62120	161.52	26.92	134.60	16.67	161.52	158.16	3.36	97.92

STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
MAINT DIRECTOR CLS GROUP INS	1,249.15	208.20	1,040.95	16.67	1,249.15	1,286.40	-37.25	102.98
MAINT DIRECTOR CLS SOC SEC	292.14	48.70	243.44	16.67	292.14	300.84	-8.70	102.98
MAINT DIRECTOR CLS MEDICARE	2,921.39	486.90	2,434.49	16.67	2,871.02	2,956.50	-85.48	102.98
MAINT DIRECTOR CLS TCH RET - CONT	.00	.00	.00	.00	.00	.00	.00	.00
MAINT DIRECTOR CLS HEALTH BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00
MAINT DIRECTOR CLS PREM ASSISTANCE EBD	25,771.70	4,128.64	21,643.06	16.02	24,721.33	25,449.40	-728.07	102.95
TOTAL MAINT DIRECTOR	25,771.70	4,128.64	21,643.06	16.02	24,721.33	25,449.40	-728.07	102.95
OPER OF BLDGS WATER/SEWER	3,000.00	346.86	2,653.14	11.56	3,000.00	3,284.74	-284.74	109.49
OPER OF BLDGS BLDG & GROUNDS	.00	.00	.00	.00	.00	.00	.00	.00
OPER OF BLDGS PROPERTY INSURANCE	34,250.00	34,247.80	2.20	99.99	32,567.11	32,567.11	.00	100.00
OPER OF BLDGS TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00
OPER OF BLDGS NAT.GAS	19,500.00	272.01	19,227.99	1.39	21,000.00	19,572.23	1,427.77	93.20
OPER OF BLDGS ELECTRICITY	60,000.00	9,170.36	50,829.64	15.28	55,000.00	62,981.96	-7,981.96	114.51
TOTAL SUPV OPERATION/MAINT	116,750.00	44,037.03	72,712.97	37.72	111,567.11	118,406.04	-6,838.93	106.13
CUSTODIAL CLS SALARY	42,240.00	7,040.00	35,200.00	16.67	42,240.00	42,240.00	.00	100.00
CUSTODIAL CLS GROUP INS	646.08	107.68	538.40	16.67	646.08	643.97	2.11	99.67
CUSTODIAL CLS SOC SEC	2,618.88	409.46	2,209.42	15.63	2,618.88	2,457.34	161.54	93.83
CUSTODIAL CLS MEDICARE	612.48	95.76	516.72	15.63	612.48	574.69	37.79	93.83
CUSTODIAL CLS TCH RET - CONT	6,124.80	1,020.80	5,104.00	16.67	6,019.20	6,019.20	.00	100.00
CUSTODIAL CLS HEALTH BENEFITS	3,884.88	647.48	3,237.40	16.67	3,818.40	3,851.64	-33.24	100.87
CUSTODIAL CLS PREM ASSISTANCE EBD	153.36	25.56	127.80	16.67	.00	153.36	-153.36	.00
CUSTODIAL OTHER PURC PROF/TECH SVS	.00	.00	.00	.00	60,925.00	73,383.53	-12,458.53	120.45
CUSTODIAL CLEANING SERVICES	.00	.00	.00	.00	.00	.00	.00	.00
CUSTODIAL CUSTODIAL	80,000.00	6,671.23	73,328.77	8.34	.00	.00	.00	.00

SELECTION CRITERIA: orgn.fund in ('1000','1001','1246','1365','1920','2000','2001','2003','2004','2005','2006','2008','2009','2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
TOTAL DISTRICT WIDE	136,280.48	16,017.97	120,262.51	11.75	116,880.04	129,323.73	-12,443.69	110.65
TOTAL CUSTODIAL	136,280.48	16,017.97	120,262.51	11.75	116,880.04	129,323.73	-12,443.69	110.65
2000-2620-000-000-00 61120 MAINT/OPER CLS SALARY	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 61720 MAINT/OPER CLS SUBSTITUTES	22,000.00	8,300.00	13,700.00	37.73	22,227.00	20,423.63	1,803.37	91.89
2000-2620-000-000-00 62120 MAINT/OPER CLS GROUP INS	.00	.00	.00	.00	.00	2.11	-2.11	.00
2000-2620-000-000-00 62220 MAINT/OPER CLS SOC SEC	1,500.00	514.60	985.40	34.31	1,338.07	1,265.71	72.36	94.59
2000-2620-000-000-00 62270 MAINT/OPER CLS MEDICARE	183.00	120.35	62.65	65.77	332.29	296.02	36.27	89.08
2000-2620-000-000-00 62320 MAINT/OPER CLS TCH RET - CONT	3,135.00	1,203.50	1,931.50	38.39	3,317.35	2,910.40	406.95	87.73
2000-2620-000-000-00 62620 MAINT/OPER CLS WKR'S COMP	4,200.00	.00	4,200.00	.00	4,500.00	4,112.64	387.36	91.39
2000-2620-000-000-00 62720 MAINT/OPER CLS HEALTH BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 62721 MAINT/OPER CLS PREM ASSISTANCE EBD	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 63900 MAINT/OPER OTHER PURC PROF/TECH SVS	53,000.00	5,871.25	47,128.75	11.08	32,000.00	53,617.25	-21,617.25	167.55
2000-2620-000-000-00 64110 MAINT/OPER WATER/SEWER	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 64200 MAINT/OPER CLEANING SERVICES	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 64310 MAINT/OPER BLDG & GROUNDS	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 65310 MAINT/OPER TELEPHONE	23,000.00	3,951.86	19,048.14	17.18	25,000.00	23,225.50	1,774.50	92.90
2000-2620-000-000-00 65320 MAINT/OPER POSTAGE	.00	.00	.00	.00	.00	152.00	-152.00	.00
2000-2620-000-000-00 66100 MAINT/OPER GEN SUPPLIES	21,000.00	1,076.82	19,923.18	5.13	25,000.00	21,595.88	3,404.12	86.38
2000-2620-000-000-00 66210 MAINT/OPER NAT.GAS	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 66220 MAINT/OPER ELECTRICITY	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-000-00 68999 MAINT/OPER ATHLETIC TRAMP & M&O	.00	.00	.00	.00	.00	.00	.00	.00
2000-2620-000-115-00 68999 MAINT/OPER ATHLETICS	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL DISTRICT WIDE	128,018.00	21,038.38	106,979.62	16.43	113,714.71	127,601.14	-13,886.43	112.21
TOTAL OPERATING BUILDING S	128,018.00	21,038.38	106,979.62	16.43	113,714.71	127,601.14	-13,886.43	112.21
2000-2710-000-000-00 61120 TRANS SUPERVISOR CLS SALARY	20,147.50	3,357.92	16,789.58	16.67	20,147.50	20,147.50	.00	100.00
2000-2710-000-000-00 62120	161.52	26.92	134.60	16.67	161.52	158.14	3.38	97.91



STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	CURRENT YEAR		PRIOR YEAR		%
	BUDGET	EXPENDITURES	BUDGET	EXPENDITURES	
2000-2720-000-000-00 66265	.00	.00	.00	.00	.00
BUS DRIVERS DIESEL FUEL					
2000-2720-000-000-00 66266	.00	.00	.00	.00	.00
BUS DRIVERS DIESEL FUEL ADDITIVES					
2000-2720-000-000-00 67320	.00	.00	.00	.00	.00
BUS DRIVERS VEHICLES					
2000-2720-000-000-00 68999	.00	.00	.00	.00	.00
BUS DRIVERS ATHLETIC TRAMP & M&O					
2000-2720-000-115-00 68999	.00	.00	.00	.00	.00
ATHLETIC TRANSPORTATION ATHLETIC TRAMP &					
DISTRICT WIDE	130,092.25	4,061.36	126,030.89	129,113.19	92.08
TOTAL	130,092.25	4,061.36	140,221.69	129,113.19	92.08
2000-2990-000-200-00 63900	.00	.00	.00	.00	.00
MEDICAID MATCH OTHER PURC PROF/TECH SVS					
2000-2990-000-200-00 65910	18,000.00	3,305.27	14,694.73	19,161.39	95.90
MEDICAID MATCH SVS PURCHASED LOCALLY					
TOTAL	18,000.00	3,305.27	14,694.73	19,161.39	95.90
TOTAL	18,000.00	3,305.27	19,980.92	19,161.39	95.90
2000-3120-000-000-00 61120	.00	.00	.00	.00	.00
COOKS CLS SALARY					
2000-3120-000-000-00 61720	.00	.00	.00	.00	.00
COOKS CLS SUBSTITUTES					
2000-3120-000-000-00 61820	.00	.00	.00	.00	.00
COOKS CLS UNUSED SICK					
2000-3120-000-000-00 61829	.00	.00	.00	.00	.00
COOKS CLASS USL SEPARAT EMP					
2000-3120-000-000-00 62220	.00	.00	.00	.00	.00
COOKS CLS SOC SEC					
2000-3120-000-000-00 62270	.00	.00	.00	.00	.00
COOKS CLS MEDICARE					
2000-3120-000-000-00 62320	.00	.00	.00	.00	.00
COOKS CLS TCH RET - CONT					
2000-3120-000-000-00 66100	.00	.00	.00	.00	.00
COOKS GEN SUPPLIES					
TOTAL	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00
2000-5200-000-000-00 69310	1,260,647.53	.00	1,260,647.53	1,186,913.15	93.18
FUND TRANSFER TO SALARY FUND					
TOTAL	1,260,647.53	.00	1,260,647.53	1,186,913.15	93.18
TOTAL	1,260,647.53	.00	1,273,773.22	1,186,913.15	93.18
2000-5905-000-000-00 69410	.00	.00	.00	.00	.00
REPAY PRIOR YR FED EXP REMIT/REFUND ADE					
TOTAL	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2000 - OPERATING FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	PRIOR YEAR EXPENDITURES	BALANCE	%
TOTAL REPAY PRIOR YR FED E	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL OPERATING FUND	2,700,777.46	165,721.28	2,535,056.18	6.14	2,671,529.83	2,616,020.97	55,508.86	97.92	

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 \_ INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2001 - OPER #2

ACCOUNT	CURRENT YEAR		PRIOR YEAR		%
	BUDGET	EXPENDITURES	BUDGET	EXPENDITURES	
2001-1120-050-120-00 62210	.00	.00	.00	.00	.00
RETENTION BONUS CERT SOC SEC					
2001-1120-050-120-00 62260	.00	.00	.00	.00	.00
RETENTION BONUS CERT MEDICARE					
2001-1120-050-120-00 62310	.00	.00	.00	.00	.00
RETENTION BONUS CERT TCH RET-CONT					
TOTAL K-12	.00	.00	.00	.00	.00
TOTAL ELEMENTARY	.00	.00	.00	.00	.00
2001-1140-050-120-00 62210	.00	.00	.00	.00	.00
RETENTION BONUS CERT SOC SEC					
2001-1140-050-120-00 62260	.00	.00	.00	.00	.00
RETENTION BONUS CERT MEDICARE					
2001-1140-050-120-00 62310	.00	.00	.00	.00	.00
RETENTION BONUS CERT TCH RET-CONT					
TOTAL K-12	.00	.00	.00	.00	.00
TOTAL HIGH SCHOOL	.00	.00	.00	.00	.00
2001-4710-000-000-00 64500	.00	.00	.00	.00	.00
INSTRUCTIONAL AREAS CONSTRUCTION SERVICE					
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00
TOTAL BLDG IMPROVEMENTS-IN	.00	.00	.00	.00	.00
2001-5120-000-000-00 68300	.00	.00	.00	.00	.00
NON-BONDED INTEREST					
2001-5120-000-000-00 69100	.00	.00	.00	.00	.00
NON-BONDED REDEMPTION OF PRINCIPAL					
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00
TOTAL NON-BONDED DEBT-REV	.00	.00	.00	.00	.00
2001-5150-000-000-00 68300	.00	.00	.00	.00	.00
LEASE PURCHASE INTEREST					
2001-5150-000-000-00 69100	.00	.00	.00	.00	.00
LEASE PURCHASE REDEMPTION OF PRINCIPAL					
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00
TOTAL INSTALLMNT/LEASE PUR	.00	.00	.00	.00	.00
2001-5200-000-000-00 69310	73,000.00	.00	73,000.00	72,571.48	111.65
TRANSFER TO SALARY FUND					
2001-5200-000-000-00 69313	48,337.90	.00	48,337.90	48,337.90	100.00
TRANSFER TRANSFER TO SALARY FUND					
2001-5200-000-000-00 69320	.00	.00	.00	.00	.00
TRANSFER TO OPERATING FUND					
2001-5200-000-000-00 69321	.00	.00	1,959,660.95	1,959,660.95	100.00
TRANSFER TRANSFER FOUNDATION					
2001-5200-000-000-00 69322	.00	.00	713,060.89	.00	713,060.89

STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2001 - OPER #2

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
TRANSFER TO 2000	.00	.00	.00	.00	.00	.00	.00	.00
2001-5200-000-000-00 69330	.00	.00	.00	.00	.00	.00	.00	.00
TRANSFER TO BUILDING FUND	82,613.00	.00	82,613.00	.00	83,872.50	83,858.50	14.00	99.98
2001-5200-000-000-00 69340	.00	.00	.00	.00	.00	.00	.00	.00
TRANSFER TO DEBT SERVICE FUND	.00	.00	.00	.00	.00	.00	.00	.00
2001-5200-000-000-00 69360	.00	.00	.00	.00	.00	.00	.00	.00
TRANSFER TO FEDERAL GRANTS FUND	.00	.00	.00	.00	.00	.00	.00	.00
2001-5200-000-000-00 69380	.00	.00	.00	.00	.00	.00	.00	.00
TRANSFER TO FOOD SERVICE FUND	203,950.90	.00	203,950.90	.00	2,869,932.24	2,164,428.83	705,503.41	75.42
TOTAL DISTRICT WIDE	203,950.90	.00	203,950.90	.00	2,869,932.24	2,164,428.83	705,503.41	75.42
TOTAL FUND TRANSFERS	.00	.00	.00	.00	.00	.00	.00	.00
2001-5900-000-000-00 69400	.00	.00	.00	.00	.00	.00	.00	.00
OTHER NON-PROG COSTS PROGRAM FUNDING RET	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL OTHER NON-PROGRAMMED	.00	.00	.00	.00	.00	.00	.00	.00
2001-5905-000-000-00 69400	.00	.00	.00	.00	.00	.00	.00	.00
REPAY PRIOR YR FED EXP ER PROGRAM FUNDIN	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL REPAY PRIOR YR FED E	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL OPER #2	203,950.90	.00	203,950.90	.00	2,869,932.24	2,164,428.83	705,503.41	75.42



SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2222 - ENHANCED TRANS FUNDING

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2222-2720-000-000-00 63900	50,000.00	479.05	49,520.95	.96	46,000.00	17,836.03	28,163.97	38.77
ENHANCED TRANS FUNDING OTHER PURC PROFIT								
2222-2720-000-000-00 66100	50,000.00	1,163.14	48,836.86	2.33	25,177.00	14,769.54	10,407.46	58.66
ENHANCED TRANS FUNDING GEN SUPPLIES								
2222-2720-000-000-00 66260	5,000.00	313.42	4,686.58	6.27	5,000.00	2,385.19	2,614.81	47.70
ENHANCED TRANS FUNDING GASOLINE/DIESEL								
2222-2720-000-000-00 66265	37,969.08	.00	37,969.08	.00	25,000.00	24,394.16	605.84	97.58
ENHANCED TRANS FUNDING DIESEL FUEL								
TOTAL DISTRICT WIDE	142,969.08	1,955.61	141,013.47	1.37	101,177.00	59,384.92	41,792.08	58.69
TOTAL VEHICLE OPERATION-ST	142,969.08	1,955.61	141,013.47	1.37	101,177.00	59,384.92	41,792.08	58.69
TOTAL ENHANCED TRANS FUNDI	142,969.08	1,955.61	141,013.47	1.37	101,177.00	59,384.92	41,792.08	58.69

STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2240 - SPEC ED LEA SUPERVISOR

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2240-2292-000-200-00 63900	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88	103.24
SPEC ED SUPV OTHER PURC PROF/TECH SVS	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88	103.24
TOTAL DISTRICT WIDE	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88	103.24
TOTAL SPECIAL EDUCATION	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88	103.24
TOTAL SPEC ED LEA SUPERVIS	1,200.00	.00	1,200.00	.00	1,200.00	1,238.88	-38.88	103.24





ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK  
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STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2265 - SP. ED. CATASTROPHIC OCCU

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%	
TOTAL	SP. ED. CATASTROPHIC	28,453.02	.00	28,453.02	.00	32,000.00	14,327.26	17,672.74	44.77

STRONG SCHOOL DISTRICT #83  
 DETAIL EXPENDITURE COMPARISON REPORT

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2271 - AP PROGRAM

ACCOUNT	BUDGET		CURRENT YEAR		PRIOR YEAR	
	BUDGET	%	EXPENDITURES	BALANCE	EXPENDITURES	BALANCE
2271-1140-050-000-00 66100	.00	.00	.00	.00	.00	.00
AP PROGRAM GEN SUPPLIES	.00	.00	.00	.00	.00	.00
TOTAL K-12	.00	.00	.00	.00	.00	.00
TOTAL HIGH SCHOOL	.00	.00	.00	.00	.00	.00
TOTAL AP PROGRAM	.00	.00	.00	.00	.00	.00

SELECTION CRITERIA: orgn.fund in ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 2920 - SPECIAL NEEDS SMALL DISTR

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
2920-1120-050-000-00 62110	.00	.00	.00	.00	.00	528.65	-528.65	.00
SPECIAL NEEDS SMALL SCHOO CERT GROUP INS	.00	.00	.00	.00	.00	.00	.00	.00
2920-1120-050-000-00 62120	.00	.00	.00	.00	.00	4,474.11	-4,474.11	.00
SPECIAL NEEDS SMALL SCHOO CLS GROUP INS	.00	.00	.00	.00	.00	1,046.37	-1,046.37	.00
2920-1120-050-000-00 62210	.00	.00	.00	.00	.00	10,822.01	-10,822.01	.00
SPECIAL NEEDS SMALL SCHOO CERT SOC SEC	.00	.00	.00	.00	.00	3,399.27	-3,399.27	.00
2920-1120-050-000-00 62260	.00	.00	.00	.00	.00	362.62	-362.62	.00
SPECIAL NEEDS SMALL SCHOO CERT MEDICARE	.00	.00	.00	.00	.00	.00	.00	.00
2920-1120-050-000-00 62310	.00	.00	.00	.00	.00	20,633.03	-20,633.03	.00
SPECIAL NEEDS SMALL SCHOO CERT TCH RET-C	.00	.00	.00	.00	.00	20,633.03	-20,633.03	.00
2920-1120-050-000-00 62710	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
SPECIAL NEEDS SMALL SCHOO CERT HEALTH BE	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
2920-1120-050-000-00 62711	.00	.00	.00	.00	.00	.00	.00	.00
SPECIAL NEEDS SMALL SCHOO CRT PREM ASSIS	.00	.00	.00	.00	.00	.00	.00	.00
2920-1120-050-000-00 62720	.00	.00	.00	.00	.00	97,983.00	-97,983.00	.00
SPECIAL NEEDS SMALL SCHOO CLS HEALTH BEN	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL K-12	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL ELEMENTARY	.00	.00	.00	.00	.00	.00	.00	.00
2920-5200-000-000-00 69310	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
SPECIAL NEEDS SMALL TRANS TO SALARY FUND	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL DISTRICT WIDE	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL FUND TRANSFERS	.00	.00	.00	.00	.00	77,349.97	-77,349.97	.00
TOTAL SPECIAL NEEDS SMALL	.00	.00	.00	.00	.00	97,983.00	-97,983.00	.00

SELECTION CRITERIA: ORGN.FUND IN ('1000', '1001', '1246', '1365', '1920', '2000', '2001', '2003', '2004', '2005', '2006', '2008', '2009', '2010',  
 ACCOUNTING PERIOD: 13/21 - INCLUDE PREVIOUS YEAR ACCOUNTS

FUND - 4000 - DEBT SERVICE FUND

ACCOUNT	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
4000-5110-000-000-00 68100	450.00	100.00	350.00	22.22	450.00	436.00	14.00	96.89
DEBT SERV DUES AND FEES								
4000-5110-000-000-00 68300	22,163.00	11,081.25	11,081.75	50.00	23,422.50	23,422.50	.00	100.00
DEBT SERV INTEREST								
4000-5110-000-000-00 69100	60,000.00	.00	60,000.00	.00	60,000.00	60,000.00	.00	100.00
DEBT SERV REDEMPTION OF PRINCIPAL								
TOTAL DISTRICT WIDE	82,613.00	11,181.25	71,431.75	13.53	83,872.50	83,858.50	14.00	99.98
TOTAL BONDED INDEBTEDNESS	82,613.00	11,181.25	71,431.75	13.53	83,872.50	83,858.50	14.00	99.98
TOTAL DEBT SERVICE FUND	82,613.00	11,181.25	71,431.75	13.53	83,872.50	83,858.50	14.00	99.98
TOTAL REPORT	4,541,948.89	226,403.59	4,315,545.30	4.98	7,146,822.69	6,422,414.86	724,407.83	89.86