

Western Yell County Schools



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

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Scott Smith, Principal
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October 1, 2021

Dear State Board of Education,

The Western Yell County School Board has received notice that the district's average daily membership is below 350 and has been for the previous 2 school years. The Western Yell County School District would like to apply for a waiver, in accordance with y Ark. Code Ann. § 6-13-1613. Please find the following documents attached:

1. Letters and Financial Documents from Tracy Webb, indicating that the district is financially sound and not in fiscal distress.
2. The most recent 2 audit pages. No findings (other than segregation of duties, which is normal in small districts).
3. The 2021 Final Accreditation report showing the district is not on probationary status and is not in violation of the standards for accreditation
4. A statement of Assurances that the district is not in level 5 intensive support, physical distress, or financial distress.
5. A resolution approved by the WYCSD Board of Directors.

The Western Yell County School District and its communities would be pleased if you would grant this waiver, allowing us to continue to operate as a public school in the State of Arkansas.

Please, do not hesitate to contact me if you need additional information.

Thank you,

Deanna Klaus



Arkansas Department of Education

Four Capitol Mall • Little Rock, Arkansas • 72201-1030 • (501) 682-4475 • Fax (501) 682-1079

Asa Hutchinson
Governor

Johnny Key
Secretary

September 13, 2021

Ms. Deanna Klaus, Superintendent
Western Yell County School District
1 Wolverine Drive
Havana, AR 72842

Dear Ms. Klaus:

During the 2020-2021 school year, the Western Yell County School District was part of the DESE Fiscal Services and Support fiscal monitoring program due to having an Average Daily Membership (ADM) of less than 350 students during the previous year. The district is currently in good financial standing and in compliance with all financial reporting. Fund balance reports are included for review. Please let me know if additional information is needed.

Thank you,

A handwritten signature in cursive script that reads 'Tracy Webb'.

Tracy Webb
Coordinator of Fiscal Services and Support
501-683-0737

Run : 9/13/2021

District : WESTERN YELL CO. SCHOOL DIST.

12:47:09 PM

County :YELL

Actual FY 20-21

FUND 1 - Teacher Salary

Beginning Balance	0.00
Total Revenues	0.00
Total Expenditures	1,470,599.33
Total Transfers	1,470,599.33
Ending Balance	0.00

FUND 2 - Operating

Beginning Balance	691,209.93
Total Revenues	3,621,324.35
Total Expenditures	1,633,586.17
Total Transfers	-1,908,593.99
Ending Balance	770,354.12

FUND 3 - Building

Beginning Balance	580,257.81
Total Revenues	0.00
Total Expenditures	7,645.89
Total Transfers	351,870.60
Ending Balance	924,482.52

FUND 4 - Debt Service

Beginning Balance	0.00
Total Revenues	2,324.11
Total Expenditures	97,751.90
Total Transfers	95,522.06
Ending Balance	94.27

FUND 5 - Capital Outlay

Beginning Balance	0.00
Total Revenues	0.00
Total Expenditures	0.00
Total Transfers	0.00
Ending Balance	0.00

FUND 6 - Federal Grants

Beginning Balance	16,884.27
Total Revenues	669,964.08
Total Expenditures	623,800.02
Total Transfers	0.00
Ending Balance	63,048.33

FUND 7 - Activity

Beginning Balance	254,937.11
Total Revenues	43,425.93
Total Expenditures	45,381.82
Total Transfers	0.00
Ending Balance	252,981.22

FUND 8 - Food Service

Beginning Balance	83,963.86
Total Revenues	334,286.62
Total Expenditures	303,388.37
Total Transfers	0.00
Ending Balance	114,862.11

FUND 9 - Fixed Asset

Beginning Balance	1,660,572.62
Total Revenues	0.00
Total Expenditures	0.00
Total Transfers	0.00
Ending Balance	1,660,572.62

Budget Summary

WESTERN YELL CO. SCHOOL DIST.(7509000)

FY21 as of 2021-09-13			
Beginning Balance <u>7/1/2020</u>			Ending Balance <u>6/30/2021</u>
	Revenue	Expenditures	
679,870.96	3,280,665.02	3,303,924.28	656,611.70
FY21 Budget			
Beginning Balance <u>7/1/2020</u>			Projected Balance <u>6/30/2021</u>
	Revenue	Expenditures	
679,870.96	3,154,633.29	3,252,048.92	679,870.96
FY20			
Beginning Balance <u>7/1/2019</u>			Ending Balance <u>6/30/2020</u>
	Revenue	Expenditures	
594,000.00	3,235,226.47	3,149,355.51	679,870.96
FY19			
Beginning Balance <u>7/1/2018</u>			Ending Balance <u>6/30/2019</u>
	Revenue	Expenditures	
652,000.00	3,293,347.79	3,351,347.79	594,000.00
FY18			
Beginning Balance <u>7/1/2017</u>			Ending Balance <u>6/30/2018</u>
	Revenue	Expenditures	
650,000.00	3,506,417.69	3,504,417.69	652,000.00

Sep 13, 2021

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Revenue
WESTERN YELL CO SCHOOL
Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

10000:51999|52300-52399|52500:59999

Account	Account Description	FY18	FY19	FY20	FY21 YTD as of 2021-09-13	FY21 Budget	Variance in FY21 Budget and FY21
11110	PROPERTY TAXES-CURRENT	687,845.61	677,900.28	712,388.37	684,321.50	678,000.00	6,321.50
11115	PROPERTY TAX RELIEF	46,842.07	16,819.67	7,189.58	1,216.06	8,000.00	(6,783.94)
11120	PROPERTY TAX-32% PULLBACK	365,254.15	335,877.30	188,710.72	344,528.71	180,000.00	164,528.71
11125	PROPERTY TAX REL-40% PULL	0.00	0.00	164,918.63	77,707.81	150,000.00	(72,292.19)
11140	PROPERTY TAXES DELINQUENT	203,904.60	76,392.37	86,750.92	81,329.84	80,000.00	1,329.84
11150	EXCESS COMMISSION	17,432.58	29,211.58	24,400.32	25,807.07	30,000.00	(4,192.93)
11160	LAND REDEMP-IN STATE SALE	10,582.75	3,122.68	11,560.01	5,957.53	10,000.00	(4,042.47)
13160	PRE-K TUITION	5,188.00	14,342.00	2,422.00	0.00	3,000.00	(3,000.00)
15100	INTEREST ON INVESTMENTS	7,167.55	7,191.54	5,405.49	3,617.51	5,000.00	(1,382.49)
19120	OTHER RENT-LAND OWNED LEA	1,091.34	919.47	679.84	538.02	1,000.00	(461.98)
19130	RENT-LEA BLDG/FACILITIES	5,500.00	6,250.00	7,172.60	6,050.00	6,600.00	(550.00)
19200	PRIVATE CONTRIBUTIONS	0.00	1,500.00	3,000.00	2,000.00	2,000.00	0.00
19400	TEXTBOOK SALES & RENTALS	0.00	139.25	0.00	0.00	0.00	0.00
19510	OTHER LEA WITHIN STATE	145.98	291.96	400.00	0.00	639.00	(639.00)
19511	TEST SCORING	0.00	30.00	0.00	0.00	0.00	0.00
19800	REFUNDS OF PRIOR YR EXPEN	7,313.54	11,917.63	9,993.60	10,451.26	8,000.00	2,451.26
19900	MISC REV FR LOCAL SOURCES	703.78	2,575.04	1,561.09	2,294.73	1,000.00	1,294.73
21200	SEVERANCE TAX	10.99	14.52	16.63	42.58	0.00	42.58
31101	FOUNDATION FUNDING	1,736,066.00	1,502,959.00	1,541,585.00	1,563,539.00	1,563,539.00	0.00
31103	98% TAX COLL RATE GUARANT	48,046.00	0.00	23,726.00	46,286.00	0.00	46,286.00
31400	TRANSPORTATION AID	15,777.00	15,777.00	31,018.00	31,018.00	31,018.00	0.00
31450	STUDENT GROWTH FUNDING	0.00	0.00	0.00	23,089.00	23,089.00	0.00
31460	DECLINING BALANCE	55,382.00	90,391.00	27,803.00	0.00	4,913.00	(4,913.00)
32219	COMP ED REFORM	4,938.59	0.00	39,655.85	39,655.85	39,655.85	0.00
32226	RECRUITMENT/RETENTION INC	0.00	70,423.67	71,293.97	66,794.38	72,000.00	(5,205.62)
32232	ALTERNATIVE LEARNING	0.00	0.00	17,400.00	0.00	0.00	0.00
32290	OTHER GRANTS/AID	0.00	4,830.09	0.00	0.00	0.00	0.00
32310	HAND CHILD-SUPV/EXTEND YR	1,476.77	1,505.08	1,457.67	1,874.36	1,600.00	274.36
32350	EARLY CHLD/MEDICAID MATCH	0.00	0.00	0.00	11,543.17	11,543.17	0.00
32352	SPED EARLY INTERVENTION	0.00	0.00	0.00	4,098.67	4,098.67	0.00
32355	SPED CATASTROPHIC LOSS	30,752.57	0.00	0.00	1,046.26	0.00	1,046.26
32382	ESA MATCH	0.00	0.00	4,172.26	1,660.06	2,200.00	(539.94)
32710	AR BETTER CHANCE(ABC)GRNT	147,775.80	147,342.60	148,185.44	152,100.00	152,100.00	0.00
32915	DEBT SERVICE FUNDING SUPP	6,446.00	5,282.00	4,882.00	4,623.00	4,623.00	0.00
42100	FOREST RESERVE	77,242.96	63,875.58	71,109.84	64,506.78	56,997.00	7,509.78
42200	FLOOD CONTROL	15,041.37	9,857.99	18,186.21	11,339.36	15,000.00	(3,660.64)
42300	MINERAL LEASES	3,322.46	0.00	0.00	480.55	2,000.00	(1,519.45)
51100	BONDED INDEBTEDNESS	0.00	0.00	0.00	1,749.96	0.00	1,749.96
51500	INSTALLMNT/LEASE PURCHASE	0.00	0.00	1,418.20	0.00	0.00	0.00
52300	TRANS FROM BUILDING FUND	0.00	156,069.77	0.00	0.00	0.00	0.00
52900	INDIRECT COST REIMB	4,367.23	2,771.96	6,101.73	9,398.00	6,517.60	2,880.40
53100	SALE OF EQUIPMENT	800.00	0.00	661.50	0.00	500.00	(500.00)
53400	COMPEN-LOSS FIXED ASSETS	0.00	37,766.76	0.00	0.00	0.00	0.00
Total Revenue		3,506,417.69	3,293,347.79	3,235,226.47	3,280,665.02	3,154,633.29	126,031.73

EXPENDITURES

WESTERN YELL CO SCHOOL

Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

61000:69299|69330:69339|69350:69999

	Account	Description	FY18	FY19	FY20	FY21 YTD as of 2021-09-13	FY21 Budget	Variance in FY21 Budget and FY21 YTD
Salaries & Benefits	61110	CERT SALARY	1,303,843.82	1,349,241.43	1,260,650.36	1,260,564.00	1,253,478.12	7,085.88
Totals	61120	CLS SALARY	544,716.76	500,091.61	459,571.00	406,606.70	429,210.64	(22,603.94)
	61220	TEMP-CLASSIFIED	20,151.88	11,483.46	4,290.00	0.00	0.00	0.00
	61320	OVERTIME CLS	1,720.49	0.00	6,502.99	1,965.22	4,887.50	(2,922.28)
	61510	ADDL COMP-CRT	3,000.00	71,923.67	72,793.97	76,319.38	72,000.00	4,319.38
	61620	WORKSHOP CLS	0.00	700.00	280.00	280.00	700.00	(420.00)
	61710	CERT SUBSTITUTES	27,057.50	7,910.05	4,000.08	0.00	500.00	(500.00)
	61720	CLS SUBSTITUTES	5,697.59	26,244.94	29,685.12	1,360.06	11,000.00	(9,639.94)
	61810	CERT UNUSED SICK	562.40	603.99	268.75	127.50	1,260.00	(1,132.50)
	61819	SEPARATING SICK LEAVE	0.00	0.00	0.00	519.67	0.00	519.67
	61839	CERTIFIED UNUSED VACATION	0.00	0.00	3,225.00	5,625.00	0.00	5,625.00
	61849	CLS UNUSED VAC LEAVE	0.00	0.00	953.75	0.00	0.00	0.00
	62110	CERT GROUP INS	0.00	0.00	303.00	0.00	400.00	(400.00)
	62210	CERT SOC SEC	76,366.67	83,208.70	77,932.94	50,511.37	59,966.40	(9,455.03)
	62220	CLS SOC SEC	34,311.04	31,456.12	28,775.07	23,896.77	26,376.89	(2,480.12)
	62260	CERT MEDICARE	17,860.05	19,460.64	18,226.12	17,306.19	17,813.11	(506.92)
	62270	CLS MEDICARE	8,024.58	7,356.63	6,729.64	5,588.59	6,167.97	(579.38)
	62310	CERT TCH RET-MATCHING	177,770.89	182,824.97	183,526.77	155,463.75	152,917.84	2,545.91
	62311	INSTR - SURCHARGE	0.00	0.00	0.00	721.42	170.00	551.42
	62320	CLSS TCH RET-MATCHING	89,175.56	92,730.09	78,862.51	89,089.54	90,881.54	(1,792.00)
	62321	NON INST - SURCHARGE	0.00	0.00	0.00	445.78	0.00	445.78
	62410	CERT TUITION REIMB	0.00	0.00	1,950.00	2,965.00	5,930.00	(2,965.00)
	62610	CERT WKR'S COMP	2,543.80	2,377.22	2,849.79	1,851.55	6,970.00	(5,118.45)
	62620	CLS WKR'S COMP	3,794.68	3,124.20	3,032.63	2,386.52	9,489.46	(7,102.94)
	62710	CERT HEALTH BENEFITS	46,236.20	42,667.15	39,768.57	42,630.61	41,023.67	1,606.94
	62711	CRT PREMIUM ASSISTNCE EBD	4,535.46	3,980.87	4,475.98	3,646.63	3,099.43	547.20
	62720	CLS HEALTH BENEFITS	23,694.97	21,993.77	25,517.62	19,159.06	23,632.48	(4,473.42)
	62721	CLS PREM ASSISTANCE EBD	945.33	1,066.18	1,583.58	1,274.37	1,866.01	(591.64)
	Salaries & Benefits Totals		2,392,009.67	2,460,445.69	2,315,755.24	2,170,304.68	2,219,741.06	(49,436.38)
Other Expenditure	63210	INSTRUCTIONAL	42,974.14	0.00	44,222.68	39,539.97	38,339.97	1,200.00
Totals	63220	INST PGRM-IMPROVEMENT SVS	0.00	0.00	0.00	0.00	0.00	0.00
	63221	SUB CLASSIFIED PURCH SVC	0.00	0.00	0.00	11,681.21	19,666.19	(7,984.98)
	63440	LEGAL SERVICE	10,894.01	0.00	450.00	0.00	1,000.00	(1,000.00)
	63470	ARCHITECTURAL SRVC	0.00	3,000.00	0.00	0.00	0.00	0.00

EXPENDITURES

WESTERN YELL CO SCHOOL

Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

61000:69299|69330:69339|69350:69999

Acco unt	Account Description	FY18	FY19	FY20	FY21 YTD as of 2021-09-13	FY21 Budget	Variance in FY21 Budget and FY21 YTD
63490	OTHER PROF SRVCS	1,555.05	2,277.64	2,007.75	3,157.63	3,000.00	157.63
63900	OTHER PURC PROF/TECH SVS	2,095.60	2,330.25	2,071.05	2,108.59	2,386.00	(277.41)
63910	TECHNOLOGY	16,960.84	5,356.99	11,900.50	0.00	19,720.00	(19,720.00)
64110	WATER/SEWER	12,658.58	13,531.04	12,238.11	13,913.73	13,100.00	813.73
64210	DISPOSAL/SANATATION	8,185.84	9,202.63	7,507.25	7,357.50	9,200.00	(1,842.50)
64310	NON TECH REPAIR	120,074.33	145,397.86	84,984.01	76,734.23	120,970.21	(44,235.98)
64430	RENTAL-COMP & RELATED	7,022.31	4,330.47	4,539.83	4,579.49	11,000.00	(6,420.51)
65210	PROPERTY INSURANCE	32,696.99	33,533.10	35,490.28	37,493.21	37,493.21	0.00
65220	LIABILITY INSURANCE	6,334.00	6,670.00	6,943.50	7,424.00	6,944.00	480.00
65240	FLEET INSURANCE	6,199.43	6,434.04	7,920.54	9,350.18	9,307.00	43.18
65310	TELEPHONE	15,618.26	17,348.56	10,800.81	12,828.35	18,000.00	(5,171.65)
65320	POSTAGE	1,631.27	1,807.44	1,385.15	1,744.05	2,200.00	(455.95)
65330	NETWORK	0.00	0.00	931.96	931.95	932.00	(0.05)
65331	BROADBAND	12,990.00	11,982.50	14,170.00	16,187.86	13,080.00	3,107.86
65400	ADVERTISING	1,400.00	2,914.00	1,339.00	2,578.00	3,000.00	(422.00)
65500	PRINTING & BINDING	1,889.24	2,271.03	0.00	0.00	1,000.00	(1,000.00)
65610	TUITION-OTHER LEA	9,785.62	0.00	9,360.05	0.00	0.00	0.00
65830	TRVL CERT-OUT DISTRICT	8,818.52	10,380.90	3,429.02	1,509.03	7,500.00	(5,990.97)
65840	TRVL CLS OUT DISTRICT	1,388.09	1,345.69	751.44	0.00	2,750.00	(2,750.00)
65900	MISC PURC SVS	22,469.18	0.00	0.00	0.00	0.00	0.00
65910	SVS PURCHASED LOCALLY	22,827.99	47,080.76	80,665.41	98,405.90	109,425.84	(11,019.94)
66100	GEN SUPPLIES	79,987.32	69,591.93	36,208.26	62,183.23	80,804.50	(18,621.27)
66210	NAT.GAS	23,880.86	23,067.73	19,117.96	20,446.64	20,000.00	446.64
66220	ELECTRICITY	79,250.61	73,042.82	82,121.68	73,497.03	75,000.00	(1,502.97)
66260	GASOLINE/DIESEL	30,779.94	35,654.81	15,238.80	4,451.35	11,440.14	(6,988.79)
66265	BUS FUEL- DIESEL	0.00	0.00	16,048.82	17,965.09	28,013.39	(10,048.30)
66269	OIL - BUS/VEHICLES	0.00	0.00	0.00	0.00	400.00	(400.00)
66300	FOOD	0.00	0.00	0.00	60.58	60.58	0.00
66410	TEXTBOOKS	1,768.92	7,877.52	2,811.55	4,124.16	6,000.00	(1,875.84)
66430	PERIODICALS	25.00	25.00	25.00	0.00	200.00	(200.00)
66510	SOFTWARE	179.88	210.22	0.00	216.22	0.00	216.22
66512	TABLET COMPUTERS	0.00	0.00	0.00	760.27	0.00	760.27
66520	TECH SUPPLIES-OTHER	16,037.88	4,427.69	0.00	1,613.60	6,000.00	(4,386.40)
66527	TECH EQU/SUPP <1000	40,251.33	4,830.09	18,239.40	4,642.87	3,120.87	1,522.00

EXPENDITURES

WESTERN YELL CO SCHOOL

Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

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Object Detail for Account

61000:69299|69330:69339|69350:69999

Account	Account Description	FY18	FY19	FY20	FY21 YTD as of 2021-09-13	FY21 Budget	Variance in FY21 Budget and FY21 YTD
66528	BROADBAND	0.00	16,958.60	0.00	0.00	0.00	0.00
67310	NEW-MACHINERY	0.00	0.00	0.00	23,868.08	16,200.00	7,668.08
67320	VEHICLES	4,000.00	11,999.00	4,650.00	400.00	0.00	400.00
67330	FURNITURE & FIXTURES	0.00	0.00	0.00	1,475.47	1,475.47	0.00
67340	TECH EQUIP	2,000.63	0.00	0.00	2,911.15	0.00	2,911.15
67350	SOFTWARE>1000	563.50	0.00	0.00	0.00	0.00	0.00
67390	OTHER EQUIPMENT	0.00	5,278.71	0.00	0.00	9,100.00	(9,100.00)
67400	INFRASTRUCTURE	9,324.00	0.00	0.00	0.00	0.00	0.00
68100	DUES AND FEES	29,173.10	41,745.72	25,842.56	22,024.70	26,544.04	(4,519.34)
68101	LICENSE RENEWAL TEACHERS	0.00	0.00	0.00	375.00	75.00	300.00
68102	CRIMINAL BACKGROUND	0.00	0.00	0.00	1,036.10	64.75	971.35
68300	INTEREST	80,401.43	66,597.12	62,596.34	18,559.71	58,474.31	(39,914.60)
69100	REDEMPTION OF PRINCIPAL	169,804.11	201,570.24	205,953.56	173,612.87	209,254.51	(35,641.64)
69330	TO BUILDING FUND	174,875.18	0.00	0.00	351,870.60	28,065.88	323,804.72
69380	TO FOOD SERVICE FUND	2,358.89	0.00	0.00	0.00	0.00	0.00
69610	STUDENT MEALS	1,276.15	830.00	1,638.00	0.00	2,000.00	(2,000.00)
Other Expenditure Totals		1,112,408.02	890,902.10	833,600.27	1,133,619.60	1,032,307.86	101,311.74
Overall Expenditure Totals		3,504,417.69	3,351,347.79	3,149,355.51	3,303,924.28	3,252,048.92	51,875.36

Sep 13, 2021

1

9:14:05 AM

Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

TO: Auditee

FROM: Patrick Nutt, CPA
Deputy Legislative Auditor

DATE: April 10, 2020

SUBJECT: Legislative Joint Auditing Committee Review of:

Western Yell County School District of Yell County
June 30, 2019

With the approval of the Chairs of the Legislative Joint Auditing Committee, we are early releasing the report listed above on April 15, 2020. This report will be presented at a future meeting of the Standing Committee on Educational Institutions at the call of the Chairs. You will be notified of the meeting date.

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

Arkansas

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

April 10, 2020

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

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and have issued our report thereon dated January 17, 2020. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report and any accompanying comments and recommendations at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. The aforementioned Code also requires the board or governing body to take appropriate action relating to each finding and recommendation contained in the audit report and also requires documentation of this review and the action taken by the board or governing body in the minutes of the board or governing body. An audit finding is disclosed on page 4 in the enclosed audit report. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you dated November 12, 2019. Professional standards also require that we provide you with the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated January 17, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

ARKANSAS LEGISLATIVE AUDIT



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

Arkansas

Sen. Ronald Caldwell
Senate Chair
Sen. Gary Stubblefield
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Nelda Speaks
House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

TO: Auditee

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

DATE: April 9, 2021

SUBJECT: Legislative Joint Auditing Committee Review of:

Western Yell County School District of Yell County
June 30, 2020

With the approval of the Chairs of the Legislative Joint Auditing Committee, we are early releasing the report listed above on April 14, 2021. This report will be presented at a future meeting of the Standing Committee on Educational Institutions at the call of the Chairs. You will be notified of the meeting date.

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

Arkansas

Sen. Ronald Caldwell
Senate Chair
Sen. Gary Stubblefield
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Nelda Speaks
House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

April 9, 2021

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

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and have issued our report thereon dated March 18, 2021. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report and any accompanying comments and recommendations at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. The aforementioned Code also requires the board or governing body to take appropriate action relating to each finding and recommendation contained in the audit report and also requires documentation of this review and the action taken by the board or governing body in the minutes of the board or governing body. An audit finding is disclosed on page 4 in the enclosed audit report. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you dated February 1, 2021. Professional standards also require that we provide you with the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated March 18, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

ARKANSAS LEGISLATIVE AUDIT



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

Western Yell Co. School Dist. (7509000)

#1 Wolverine Dr , Havana, AR 72842

www.wycschools.com

Superintendent	Deanna Klaus
Email	klausd@wycschools.com
Phone	(479) 476-4116

District Accreditation Status

Accredited

District Information

Total Enrollment

380

FTE Information

Superintendent

1.00

Assistant Superintendent

ADE Standards Specialist(s)

Tim Johnston

tim.johnston@arkansas.gov

501-682-4423

School Accreditation Status

Status

7509030	Western Yell Co. Elem. School
7509033	Western Yell Co. High School

Accredited
Accredited

Western Yell Co. Elem. School (7509030)

30 North Grand Ave , Belleville, AR 72824

Principal	Lorne Smith
Email	smiths@wycschools.com
Phone	(479) 493-4100

School Accreditation Status

Accredited

School Information				FTE Information			
Grades Served	Total Enrollment	Expenditure Media Center	Total Book Volume	Counselor	Principal	Assistant Principal	Library / Media Specialist
K - 06	190	0.00	5200	1.00	0.50		0.50

Western Yell Co. High School (7509033)

1 Wolverine Dr , Havana, AR 72842

Principal	LORNE SMITH
Email	smiths@wycschools.com
Phone	(479) 476-4113

School Accreditation Status

Accredited

School Information				FTE Information			
Grades Served	Total Enrollment	Expenditure Media Center	Total Book Volume	Counselor	Principal	Assistant Principal	Library / Media Specialist
07 - 12	190	0.00	5907	1.00	0.50		1.00

WYCSD Statement of Assurances

I, the undersigned superintendent for Western Yell County School District, hereby, assure the Arkansas Department of Elementary and Secondary Education that:

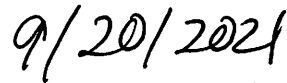
- 1. The WYCSD is NOT in financial distress,**
- 2. The WYCSD is NOT in physical distress, and**
- 3. The WYCSD is not in Level 5 Intensive Support.**

Deanna Klaus



Signature

Superintendent



Date

WYCSD Board Resolution

September Regular Meeting

September 20, 2021

Be it here resolved that it be in the best interest of the students of the Western Yell County School District to keep the school operating, due to the potential for longer bus routes/ travel time for students should the district be consolidated.



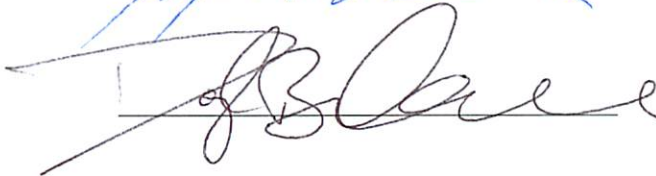
David Marshall – President



Carmen Adair – Secretary



Stacy Gillespie – Vice President



Doyle Buckman – Board Member



Brian Chestnut – Board Member

This resolution has been adopted on this 20th day of September, 2021.

Western Yell County Schools



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

Deanna Klaus, Superintendent
Phone: 479/476-4116
e-mail: klausd@wycschools.com
Fax: 479/476-4115

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

Official Board Minutes Western Yell County Board of Education Regular Meeting - Administration Board Room September 20th, 2021 8:00 p.m.

The Western Yell County School Board met in a regular meeting at 8:00 pm on September 20th, 2021 in the boardroom. The meeting was called to order by President David Marshall at 8:02 p.m. Members present, Carmen Adair, and Stacy Gillespie. Brian Chestnut was attending via Zoom.

Old Business:

Brian Chestnut moved, seconded by Stacy Gillespie to approve the minutes of the August 9th and August 12th special meeting. Motion carried 5-0 at 8:10 p.m.

Stacy Gillespie moved, seconded by Brian Chestnut to accept the financial report. Motion carried 5-0 at 8:09 p.m.

New Business:

Superintendent Klaus asked the board to consider the date for a special meeting to approve the budget. Wednesday, September 29th, 2021 at 7:00 a.m.

Superintendent Klaus shared a Covid update with the board, no action required.

Superintendent Klaus asked the board to consider a handbook change-Child Nutrition. Update the student handbook with a charging policy that meets the legal requirements for Act 428. Doyle Buckman moved, seconded by Stacy Gillespie to change the student handbook to include a charging policy that meets the legal requirements for Act 428. Motion carried 5-0 at 8:18 p.m.

Superintendent Klaus asked the board to consider a student transfer request. Carmen Adair moved, seconded by Doyle Buckman to accept Annelise Lemmon to transfer from Danville to WYC. Motion carried 5-0 at 8:18 p.m.

Superintendent Klaus asked the board to approve the transfer of Kadem Ward to Danville. Doyle Buckman moved, seconded by Carmen Adair to approve the transfer to Danville. Motion carried 5-0 at 8:19 p.m.

Superintendent Klaus presented the board to lease the Old Belleville Building with Grace Church for 5 years at \$1,200 a year. Doyle Buckman moved, seconded by Brian Chestnut to lease the Old Belleville Building to Grace Church for 5 years at \$1,200.00 a year. Motion carried 5-0 at 8:25 p.m.

Superintendent Klaus presented the board with Van Horn Construction for construction management. Stacy Gillespie moved, seconded by Carmen Adair to partner with Van Horn Construction for construction management. Motion carried 5-0 at 8:28 p.m.

Superintendent Klaus presented the board with an updated ARP ESSER Plan. Doyle Buckman moved, seconded by Brian Chestnut to accept the updated ARP ESSER Plan. Motion carried 5-0 at 8:35 p.m.

Superintendent Klaus presented the board the ASBA Unemployment Agreement. Stacy Gillespie moved, seconded Doyle Buckman to approve the ASBA Unemployment Agreement. Motion carried 5-0 at 8:36 p.m.

Superintendent Klaus asked the board to finalize the loan at Chamber's Bank. The terms of the loan are 5 years at 4.5% interest.. Stacy Gillespie moved, seconded by Doyle Buckman to finalize the bank loan for 5 years at 4.5% interest. Motion carried 5-0 at 8:38 p.m.

Superintendent Klaus presented the board with a Resolution for those with a 5% salary increase. Stacy Gillespie moved, seconded by Doyle Buckman to adopt the resolution for those with a 5% salary increase. Motion carried 4-0 at 8:39p.m. Brian Chestnut excused himself from the vote due to conflict.

Superintendent Klaus presented the board with the Federal Programs Statement of Assurances. Doyle Buckman moved, seconded by Carmen Adair to accept the Federal Programs Statement of Assurances. Motion carried 5-0 at 8:41 p.m.

Superintendent Klaus presented the board with the date for the Annual Report to the Public to be held on Monday, October 4th, 2021 at 6 p.m. This meeting will be advertised.

Superintendent Klaus presented the board with the Minority Recruitment Plan. Carmen Adair moved, seconded by Doyle Buckman to approve the Minority Recruitment Plan. Motion carried 5-0 at 8:44 p.m.

Superintendent Klaus presented the board with the Resolution for requesting waiver for under 350. Consolidation Waiver). Doyle Buckman moved, seconded by Stacy Gillespie to accept the Resolution for requesting waiver for under 350. Motion carried 5-0 at 9:18 p.m.

Executive Session:

In at 9:18 p.m. Out at 9:41 p.m.

Personnel:

Doyle Buckman moved, seconded by Stacy Gillespie to hire Teresa Palmertree as an Elementary Virtual Teacher with ESSER funds. Motion carried 4-0 at 9:43 p.m. Brian Chestnut was attending via Zoom and was not eligible to vote.

Stacy Gillespie moved, seconded by Carmen Adair to hire Michelle Gates at a high school paraprofessional with ESSER funding. Motion carried 4-0 at 9:44 p.m. Brian Chestnut was attending via Zoom and was not eligible to vote.

Stacy Gillespie moved, seconded by Carmen Adair to amend Kendall Crawford's contact. No extra teacher was hired, so Kendall is teaching an extra class so a contract addendum is needed. Motion carried 4-0 at 9:44 p.m. Brian Chestnut was attending via Zoom was not eligible to vote.

Doyle Buckman moved, seconded by Carmen Adair to have the district's LEA, Susan Shirley, as the individual responsible for implementing a surrogate parent. Motion carried 4-0 at 9:46 p.m. Brian Chestnut was attending via Zoom and was not eligible to vote.

Doyle Buckman moved, seconded by Stacy Gillespie to accept the Hugs Preschool CACFP program participation. Motion carried 5-0 at 9:47 p.m.

Adjourn:

Doyle Buckman moved, seconded by Brian Chestnut to adjourn. Motion carried 5-0 at 9:47 p.m.

Headcount Statistics Report

Building List: 30
Date: 09/30/2021

Totals	Male	Female	Total
30 - Western Yell Co Elementary	101	84	185
Report Totals	101	84	185

Headcount Statistics Report

Building List: 33
Date: 09/30/2021

Totals	Male	Female	Total
33 - Western Yell Co High School	85	90	175
Report Totals	85	90	175

Budget Summary

WESTERN YELL CO. SCHOOL DIST.(7509000)

FY22 as of 2021-09-28			
Beginning Balance <u>7/1/2021</u>			Ending Balance <u>9/30/2021</u>
	Revenue	Expenditures	
656,611.7	554,703.76	572,528.62	638,786.84
FY22 Budget			
Beginning Balance <u>7/1/2021</u>			Projected Balance <u>6/30/2022</u>
	Revenue	Expenditures	
656,611.70	3,447,229.91	3,329,576.54	774,265.07
FY21			
Beginning Balance <u>7/1/2020</u>			Ending Balance <u>6/30/2021</u>
	Revenue	Expenditures	
679,870.96	3,280,665.02	3,303,924.28	656,611.70
FY20			
Beginning Balance <u>7/1/2019</u>			Ending Balance <u>6/30/2020</u>
	Revenue	Expenditures	
594,000.00	3,235,226.47	3,149,355.51	679,870.96
FY19			
Beginning Balance <u>7/1/2018</u>			Ending Balance <u>6/30/2019</u>
	Revenue	Expenditures	
652,000.00	3,293,347.79	3,351,347.79	594,000.00

117,653.37

(23,259.26)

85,870.96

Sep 28, 2021

1

9:03:16 AM

Revenue for Unrestricted Funds (1-Salary, 2-Operating, 4-Debt Service)

WESTERN YELL CO SCHOOL

Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

10000:51999|52300-52399|52500:59999

Account	Account Description	FY19	FY20	FY21	FY22 YTD as of 2021-09-30	FY22 Budget	Variance in FY22 Budget and FY22 YTD
11110	PROPERTY TAXES-CURRENT	677,900.28	712,388.37	684,321.50	39,165.83	680,000.00	(640,834.17)
11115	PROPERTY TAX RELIEF	16,819.67	7,189.58	1,216.06	605.38	8,000.00	(7,394.62)
11120	PROPERTY TAX-32% PULLBACK	335,877.30	188,710.72	344,528.71	0.00	180,000.00	(180,000.00)
11125	PROPERTY TAX REL-40% PULL	0.00	164,918.63	77,707.81	0.00	150,000.00	(150,000.00)
11140	PROPERTY TAXES DELINQUENT	76,392.37	86,750.92	81,329.84	7,060.02	80,000.00	(72,939.98)
11150	EXCESS COMMISSION	29,211.58	24,400.32	25,807.07	0.00	30,000.00	(30,000.00)
11160	LAND REDEMP-IN STATE SALE	3,122.68	11,560.01	5,957.53	423.49	10,000.00	(9,576.51)
13160	PRE-K TUITION	14,342.00	2,422.00	0.00	0.00	3,000.00	(3,000.00)
15100	INTEREST ON INVESTMENTS	7,191.54	5,405.49	3,617.51	492.40	5,000.00	(4,507.60)
19120	OTHER RENT-LAND OWNED LEA	919.47	679.84	538.02	0.00	1,000.00	(1,000.00)
19130	RENT-LEA BLDG/FACILITIES	6,250.00	7,172.60	6,050.00	700.00	6,600.00	(5,900.00)
19200	PRIVATE CONTRIBUTIONS	1,500.00	3,000.00	2,000.00	0.00	2,000.00	(2,000.00)
19400	TEXTBOOK SALES & RENTALS	139.25	0.00	0.00	0.00	0.00	0.00
19510	OTHER LEA WITHIN STATE	291.96	400.00	0.00	0.00	639.00	(639.00)
19511	TEST SCORING	30.00	0.00	0.00	0.00	0.00	0.00
19800	REFUNDS OF PRIOR YR EXPEN	11,917.63	9,993.60	10,451.26	2,627.44	8,000.00	(5,372.56)
19900	MISC REV FR LOCAL SOURCES	2,575.04	1,561.09	2,294.73	357.95	1,000.00	(642.05)
21200	SEVERANCE TAX	14.52	16.63	42.58	0.00	0.00	0.00
31101	FOUNDATION FUNDING	1,502,959.00	1,541,585.00	1,563,539.00	272,334.00	1,634,003.00	(1,361,669.00)
31103	98% TAX COLL RATE GUARANT	0.00	23,726.00	46,286.00	0.00	0.00	0.00
31400	TRANSPORTATION AID	15,777.00	31,018.00	31,018.00	100,394.00	100,394.00	0.00
31450	STUDENT GROWTH FUNDING	0.00	0.00	23,089.00	0.00	9,803.00	(9,803.00)
31460	DECLINING BALANCE	90,391.00	27,803.00	0.00	0.00	0.00	0.00
32219	COMP ED REFORM	0.00	39,655.85	39,655.85	87,242.88	87,242.88	0.00
32226	RECRUITMENT/RETENTION INC	70,423.67	71,293.97	66,794.38	0.00	80,000.00	(80,000.00)
32232	ALTERNATIVE LEARNING	0.00	17,400.00	0.00	0.00	0.00	0.00
32290	OTHER GRANTS/AID	4,830.09	0.00	0.00	0.00	0.00	0.00
32310	HAND CHILD-SUPV/EXTEND YR	1,505.08	1,457.67	1,874.36	0.00	1,600.00	(1,600.00)
32350	EARLY CHLD/MEDICAID MATCH	0.00	0.00	11,543.17	0.00	24,064.68	(24,064.68)
32352	SPED EARLY INTERVENTION	0.00	0.00	4,098.67	0.00	8,544.73	(8,544.73)
32355	SPED CATASTROPHIC LOSS	0.00	0.00	1,046.26	0.00	0.00	0.00
32382	ESA MATCH	0.00	4,172.26	1,660.06	0.00	2,200.00	(2,200.00)
32710	AR BETTER CHANCE(ABC)GRNT	147,342.60	148,185.44	152,100.00	30,420.00	152,100.00	(121,680.00)
32915	DEBT SERVICE FUNDING SUPP	5,282.00	4,882.00	4,623.00	2,540.00	5,080.00	(2,540.00)
42100	FOREST RESERVE	63,875.58	71,109.84	64,506.78	416.73	65,000.00	(64,583.27)
42200	FLOOD CONTROL	9,857.99	18,186.21	11,339.36	9,923.64	15,000.00	(5,076.36)
42300	MINERAL LEASES	0.00	0.00	480.55	0.00	2,000.00	(2,000.00)
51100	BONDED INDEBTEDNESS	0.00	0.00	1,749.96	0.00	0.00	0.00
51500	INSTALLMNT/LEASE PURCHASE	0.00	1,418.20	0.00	0.00	80,000.00	(80,000.00)
52300	TRANS FROM BUILDING FUND	156,069.77	0.00	0.00	0.00	0.00	0.00
52900	INDIRECT COST REIMB	2,771.96	6,101.73	9,398.00	0.00	14,458.62	(14,458.62)
53100	SALE OF EQUIPMENT	0.00	661.50	0.00	0.00	500.00	(500.00)
53400	COMPEN-LOSS FIXED ASSETS	37,766.76	0.00	0.00	0.00	0.00	0.00

Total Revenue	3,293,347.79	3,235,226.47	3,280,665.02	554,703.76	3,447,229.91	(2,892,526.15)
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(Excluding transfers from 52000-52299 and 52400-52499)

EXPENDITURES for Unrestricted Funds (1-Salary, 2-Operating, 4-Debt Service)

WESTERN YELL CO SCHOOL

Period 13

Unrestricted Funds

Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999

Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999

Fund/SOF 4000:4999

Object Detail for Account

61000:69299|69330:69339|69350:69999

	Account	Account Description	FY19	FY20	FY21	FY22 YTD as of 2021-09-30	FY22 Budget	Variance in FY22 Budget and FY22 YTD
Salaries & Benefits Totals	61110	CERT SALARY	1,349,241.43	1,260,650.36	1,260,564.00	224,443.90	1,218,641.48	(994,197.58)
	61120	CLS SALARY	500,091.61	459,571.00	406,606.70	102,243.71	444,351.49	(342,107.78)
	61220	TEMP-CLASSIFIED	11,483.46	4,290.00	0.00	0.00	0.00	0.00
	61320	OVERTIME CLS	0.00	6,502.99	1,965.22	0.00	2,800.00	(2,800.00)
	61510	ADDL COMP-CRT	71,923.67	72,793.97	76,319.38	0.00	81,500.08	(81,500.08)
	61620	WORKSHOP CLS	700.00	280.00	280.00	0.00	700.00	(700.00)
	61710	CERT SUBSTITUTES	7,910.05	4,000.08	0.00	0.00	500.00	(500.00)
	61720	CLS SUBSTITUTES	26,244.94	29,685.12	1,360.06	75.00	7,000.00	(6,925.00)
	61810	CERT UNUSED SICK	603.99	268.75	127.50	0.00	1,200.00	(1,200.00)
	61819	SEPARATING SICK LEAVE	0.00	0.00	519.67	0.00	0.00	0.00
	61839	CERTIFIED UNUSED VACATION	0.00	3,225.00	5,625.00	0.00	0.00	0.00
	61849	CLS UNUSED VAC LEAVE	0.00	953.75	0.00	0.00	0.00	0.00
	62110	CERT GROUP INS	0.00	303.00	0.00	0.00	0.00	0.00
	62210	CERT SOC SEC	83,208.70	77,932.94	50,511.37	13,092.64	73,255.25	(60,162.61)
	62220	CLS SOC SEC	31,456.12	28,775.07	23,896.77	6,045.14	27,549.72	(21,504.58)
	62260	CERT MEDICARE	19,460.64	18,226.12	17,306.19	3,061.94	18,132.46	(15,070.52)
	62270	CLS MEDICARE	7,356.63	6,729.64	5,588.59	1,413.81	6,442.73	(5,028.92)
	62310	CERT TCH RET-MATCHING	182,824.97	183,526.77	155,463.75	29,786.74	145,991.33	(116,204.59)
	62311	INSTR - SURCHARGE	0.00	0.00	721.42	92.54	1,200.00	(1,107.46)
	62320	CLSS TCH RET-MATCHING	92,730.09	78,862.51	89,089.54	18,410.82	93,827.77	(75,416.95)
	62321	NON INST - SURCHARGE	0.00	0.00	445.78	73.33	1,000.00	(926.67)
	62410	CERT TUITION REIMB	0.00	1,950.00	2,965.00	0.00	0.00	0.00
	62610	CERT WKR'S COMP	2,377.22	2,849.79	1,851.55	0.00	6,971.16	(6,971.16)
	62620	CLS WKR'S COMP	3,124.20	3,032.63	2,386.52	0.00	10,246.47	(10,246.47)
	62710	CERT HEALTH BENEFITS	42,667.15	39,768.57	42,630.61	7,276.87	45,409.10	(38,132.23)
	62711	CRT PREMIUM ASSISTNCE EBD	3,980.87	4,475.98	3,646.63	619.80	2,947.15	(2,327.35)
	62720	CLS HEALTH BENEFITS	21,993.77	25,517.62	19,159.06	3,858.24	23,394.44	(19,536.20)
	62721	CLS PREM ASSISTANCE EBD	1,066.18	1,583.58	1,274.37	227.53	1,721.19	(1,493.66)
	Salaries & Benefits Totals		2,460,445.69	2,315,755.24	2,170,304.68	410,722.01	2,214,781.82	(1,804,059.81)
Other Expenditure Totals	63210	INSTRUCTIONAL	0.00	44,222.68	39,539.97	0.00	13,650.54	(13,650.54)
	63220	INST PGRM-IMPROVEMENT SVS	0.00	0.00	0.00	0.00	0.00	0.00
	63221	SUB CLASSIFIED PURCH SVC	0.00	0.00	11,681.21	2,527.34	15,500.00	(12,972.66)
	63440	LEGAL SERVICE	0.00	450.00	0.00	0.00	1,000.00	(1,000.00)
	63470	ARCHITECTURAL SRVC	3,000.00	0.00	0.00	0.00	0.00	0.00

63490	OTHER PROF SRVCS	2,277.64	2,007.75	3,157.63	0.00	2,000.00	(2,000.00)
63900	OTHER PURC PROF/TECH SVS	2,330.25	2,071.05	2,108.59	0.00	14,386.00	(14,386.00)
63910	TECHNOLOGY	5,356.99	11,900.50	0.00	100.00	30,000.00	(29,900.00)
64110	WATER/SEWER	13,531.04	12,238.11	13,913.73	2,222.34	13,100.00	(10,877.66)
64210	DISPOSAL/SANATATION	9,202.63	7,507.25	7,357.50	2,452.50	9,000.00	(6,547.50)
64310	NON TECH REPAIR	145,397.86	84,984.01	76,734.23	26,643.58	188,394.00	(161,750.42)
64430	RENTAL-COMP & RELATED	4,330.47	4,539.83	4,579.49	1,337.34	11,000.00	(9,662.66)
64500	CONSTRUCTION SERVICES	0.00	0.00	0.00	0.00	80,000.00	(80,000.00)
65210	PROPERTY INSURANCE	33,533.10	35,490.28	37,493.21	39,698.60	39,698.60	0.00
65220	LIABILITY INSURANCE	6,670.00	6,943.50	7,424.00	0.00	7,424.00	(7,424.00)
65240	FLEET INSURANCE	6,434.04	7,920.54	9,350.18	10,358.20	10,358.20	0.00
65310	TELEPHONE	17,348.56	10,800.81	12,828.35	2,064.51	16,000.00	(13,935.49)
65320	POSTAGE	1,807.44	1,385.15	1,744.05	14.00	2,600.00	(2,586.00)
65330	NETWORK	0.00	931.96	931.95	0.00	0.00	0.00
65331	BROADBAND	11,982.50	14,170.00	16,187.86	3,336.00	20,016.00	(16,680.00)
65400	ADVERTISING	2,914.00	1,339.00	2,578.00	168.00	4,000.00	(3,832.00)
65500	PRINTING & BINDING	2,271.03	0.00	0.00	0.00	1,000.00	(1,000.00)
65610	TUITION-OTHER LEA	0.00	9,360.05	0.00	0.00	0.00	0.00
65830	TRVL CERT-OUT DISTRICT	10,380.90	3,429.02	1,509.03	1,215.86	7,200.00	(5,984.14)
65840	TRVL CLS OUT DISTRICT	1,345.69	751.44	0.00	52.75	2,950.00	(2,897.25)
65910	SVS PURCHASED LOCALLY	47,080.76	80,665.41	98,405.90	3,079.30	80,566.12	(77,486.82)
66100	GEN SUPPLIES	69,591.93	36,208.26	62,183.23	9,567.74	91,034.81	(81,467.07)
66210	NAT.GAS	23,067.73	19,117.96	20,446.64	948.91	20,000.00	(19,051.09)
66220	ELECTRICITY	73,042.82	82,121.68	73,497.03	24,390.58	75,000.00	(50,609.42)
66260	GASOLINE/DIESEL	35,654.81	15,238.80	4,451.35	2,233.39	10,000.00	(7,766.61)
66265	BUS FUEL- DIESEL	0.00	16,048.82	17,965.09	2,128.29	20,000.00	(17,871.71)
66269	OIL - BUS/VEHICLES	0.00	0.00	0.00	0.00	400.00	(400.00)
66300	FOOD	0.00	0.00	60.58	0.00	0.00	0.00
66410	TEXTBOOKS	7,877.52	2,811.55	4,124.16	2,814.75	6,000.00	(3,185.25)
66411	ETEXTBOOKS	0.00	0.00	0.00	309.60	0.00	309.60
66430	PERIODICALS	25.00	25.00	0.00	0.00	200.00	(200.00)
66510	SOFTWARE	210.22	0.00	216.22	0.00	600.00	(600.00)
66512	TABLET COMPUTERS	0.00	0.00	760.27	0.00	0.00	0.00
66520	TECH SUPPLIES-OTHER	4,427.69	0.00	1,613.60	0.00	12,000.00	(12,000.00)
66527	TECH EQU/SUPP <1000	4,830.09	18,239.40	4,642.87	1,783.54	5,512.27	(3,728.73)
66528	BROADBAND	16,958.60	0.00	0.00	0.00	0.00	0.00
67310	NEW-MACHINERY	0.00	0.00	23,868.08	0.00	0.00	0.00
67320	VEHICLES	11,999.00	4,650.00	400.00	0.00	0.00	0.00
67330	FURNITURE & FIXTURES	0.00	0.00	1,475.47	0.00	0.00	0.00
67340	TECH EQUIP	0.00	0.00	2,911.15	0.00	0.00	0.00
67350	SOFTWARE>1000	0.00	0.00	0.00	0.00	0.00	0.00
67390	OTHER EQUIPMENT	5,278.71	0.00	0.00	0.00	1,000.00	(1,000.00)
68100	DUES AND FEES	41,745.72	25,842.56	22,024.70	6,748.22	30,550.00	(23,801.78)
68101	LICENSE RENEWAL TEACHERS	0.00	0.00	375.00	75.00	300.00	(225.00)
68102	CRIMINAL BACKGROUND	0.00	0.00	1,036.10	834.20	2,000.00	(1,165.80)
68300	INTEREST	66,597.12	62,596.34	18,559.71	14,120.96	38,552.88	(24,431.92)
69100	REDEMPTION OF PRINCIPAL	201,570.24	205,953.56	173,612.87	696.11	229,301.30	(228,605.19)
69330	TO BUILDING FUND	0.00	0.00	351,870.60	0.00	0.00	0.00
69610	STUDENT MEALS	830.00	1,638.00	0.00	0.00	2,500.00	(2,500.00)
Other Expenditure Totals		890,902.10	833,600.27	1,133,619.60	161,921.61	1,114,794.72	(952,873.11)

Overall Expenditure Totals	3,351,347.79	3,149,355.51	3,303,924.28	572,643.62	3,329,576.54	(2,756,932.92)
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(Excluding transfers to funds 1, 2 and 4 which is 69310-69329 abd 69340-69349)

Sep 30, 2021

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1:26:51 PM



Arkansas
Division of Public School Academic Facilities & Transportation

One Capitol Mall, Suite 4D-200, Little Rock, AR 72201

FACILITIES
Telephone (501) 682-4261
Fax (501) 683-1200

TRANSPORTATION
Telephone (501) 682-4264
Fax (501) 682-6308

www.ArkansasFacilities.Arkansas.gov

October 6, 2021

Ms. Deanna Klaus
Superintendent
Western Yell County School District
#1 Wolverine Drive
Havana, AR 72842

RE: Response to District's request dated October 5, 2021

Dear Ms. Klaus:

The Western Yell County School District (*District*) facility condition survey indicated academic building systems were generally in good to fair condition. The February 21, 2020, on-site inspection of District's academic facilities did not reveal any serious adequacy issues, the District had no indicators of facilities distress for the last two years, and the District was not in Level 5 support for facility issues or facilities distress.

The District has applied for one Partnership Program funding in the current cycle, funded July 28, 2021.

Please contact your Area Project Manager-Planning and Construction if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Britton", with a long horizontal flourish extending to the right.

Murray Britton
Assistant Director

MB/cb