

FILED FOR RECORD

AT 8 O'CLOCK a M

DEC 12 1980

Pearl Ellett
County Clerk, Fort Bend Co Tex

LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
HOUSTON, TEXAS

LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
1760 HAROLD STREET
HOUSTON, TEXAS 77006
TELEPHONE - 713 - 524-5794

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

November 22, 1980

Board of Trustees
Kendleton Independent School District
Kendleton, Texas

Gentlemen:

The fire of the Kendleton Independent School District Administration building on November 7, 1978 destroyed all records of the school except some tax records. The building being frame and the records kept in metal files were melted beyond recognition. This report is prepared from data taken from my notes of the Consolidated Application Fund when making the audit for the school year ending August 13, 1978 and 1979.

A disclaimer as to opinion has to be given.


Permit No. 3858

Certificate of Board

Kendleton Independent School District Fort Bend County, Tx 079 908

We, the undersigned, do hereby certify that the audit report of the ESEA
Title I of the above named local education agency for the thirty nine month
project period ended September 30, 1980 was reviewed and APPROVED
approved/disapproved

at a meeting of the board of such local education agency on the 15th day of
DECEMBER 1980


Secretary of Board


President of Board

Questionnaire to be Completed by
Auditor for the 39 month Project
Period ended September 30, 1980
Elementary and Secondary Education
Act, Title 1

Kendleton Independent School District Fort Bend County, Tx 079 908

1. At the time that you were engaged by the Board of the above named local education agency to perform this audit, was there a copy of Bulletin 679, Procedure No. AU D 603 Current Audit instructions made available to you Yes x No Change No. 13
2. Bulletin 679 Procedure No. REQ 103 prescribes accounting principles and policies. With such in mind, did the local education agency
 - a. Operate the ESEA Title 1 programs in compliance with legal requirements Yes x No
 - b. Maintain budgetary control, including proper classification of expenditures and revenues? Yes x No
 - c. Include ESEA Title 1 transactions in the Official and Amended Budgets Yes x No
 - d. Record expenditures and revenues on the basis of full accrual accounting, including accrual of salaries throughout the project period Yes x No
 - e. Maintain double entry system of accounting Yes x No
 - f. Keep general ledger in accordance with uniform classification of general ledger accounts prescribed in Bulletin 679 Procedure No. CDE 407 Yes x No
 - g. Generally adhere to other provisions of Bulletin 679 Procedure No. REQ 103 Yes x No
3. Did Board of the local education agency impose upon you audit requirements in addition to those minimum audit requirements of Bulletin 679 Procedures No AUD 600 and SPG 701 Yes No x
4. Do you issue a separate letter or memorandum to administrative officials of the local education agency at least annually setting forth your comments [based on matters which came to your attention during your examination] for strengthening internal accounting controls and improving administrative efficiency and procedures Yes x
 - a. Were your recommendations explained to and discussed with administrative officials of the local education agency Yes x No
 - b. the date of your most recent letter or memorandum was November '79
 - c. Is there evidence indicating that your previous year recommendations have been or are being implemented Yes x No
5. Were records of ESEA Title 1 programs of the local education agency maintained in a manner to allow an expeditious audit Yes x No
6. General requirements of ESEA Title 1 programs are listed in Bulletin 679 Procedure NO SFG 701. After taking these requirements into consideration

did the local education agency

- a. Utilize proper sub funds of the Designated Purpose Fund to record ESEA Title 1 program transactions Yes No ___
- b. Operate ESEA Title 1 programs with prior approval of the Texas Education Agency Yes No ___
- c. Submit necessary budget amendments to the Texas Education Agency for approval prior to the time that transactions proposed by such amendments were made Yes No ___
- d. Make expenditures only for those allowable purposes or items specified in the approved application Yes No ___
- e. Account for programs of the ESEA Title 1 programs separately and on a project basis as described in Bulletin 679 Procedure No. ACT 303 Yes No ___
- f. Utilize revenue ledger budget analysis ledger or other comparable records to control project transactions, and was data on such records the basis for reports to Texas Education Agency Yes No ___
- g. File evidence indicating that disbursements were made only for goods received or services rendered Yes No ___
- h. Determine costs, supported with reasonable documentation on a nonarbitrary basis Yes No ___
- i. Keep on file adequate documentation to support transactions recorded in the journals and ledgers Yes No ___
- j. Place incur and liquidate encumbrances and expenditures within approved project period Yes No ___
- k. Pay bills within a reasonable time after liability was incurred Yes No ___
- l. Properly prorate costs between ESEA Title 1 programs Yes No ___
- m. Pay salaries to ESEA Title 1 program personnel in accordance with the salary schedule recognized for local education agency as a whole Yes No ___
- n. Have administrative controls or employment policies to screen personnel for purpose of determining professional qualifications including teacher certification as they relate to actual duty assignments Yes No ___
- o. Maintain inventory control over fixed assets of ESEA Title 1 programs and keep adequate property records that conform to an illustration in Bulletin 679 Procedure No. ACT 305 Yes No ___
- p. Receive Texas Education Agency approval prior to purchasing items of fixed assets Yes No ___
- q. Submit required reports to Texas Education Agency concerning property of ESEA Title 1 program including reports on stolen or lost property Yes No ___
- r. Properly mark or stamp applicable ESEA Title 1 program property with information required by program guidelines Yes No ___
- s. Request no funds from Texas Education Agency from more than one source for same expenditure [i. e. dual funding by paying salaries from ESEA Title 1 program funds to personnel included in Foundation School Programs unit count] Yes No ___

- t. Expend no ESEA Title 1 program funds for interest expense of other purposes contrary to law Yes No
- u. Perform physical inventories of ESEA Title 1 program property in accordance with various program regulations and guidelines Yes No
- v. Expend program monies in attendance areas and for pupil populations as intended by legislation for various programs Yes No
- w. Report accurate data to Texas Education Agency based on actual information recorded or supported in accounting system of local education agency Yes No
- x. expend program monies equally, taking into consideration number of children participating for public and private school children NA Yes No
- y. Expend program monies in supplementary manner rather than supplant local monies as evidenced by maintenance of local effort comparability reports and/or resource reallocation reports Yes No
- z. maintain control over use of ESEA Title 1 funds at private schools NA
7. This audit report was delivered on DECEMBER 10, 1980 to Mr Aaron Weaver, Superintendent for consideration and review of the Board of local education agency.
8. Other comments of auditor

Kendleton Independent School District
 Comparison Program Budget with Expenditures
 Final Report of Project Expenditures, Cash
 Advances Revenue and Project Balance for the
 39 Month Project Ended Sept 30, 1980

ESEA Title I

Instruction	Program Budget	Expenditure For Audit	Budget	Expenditures Final Report
61-- Payroll costs	45,196	45,196	45,196	45,196
6200 Purchased & Contract Service				
6300 Supplies & Materials				
6400 Other operating expenses				
6620 Capital outlay -construction				
6630 capital outlay - eqpt				
Total expenditures	45,196	45,196	45,196	45,196
 Revenue- Texas Education Agency	 45,196			
 Less - expenditures	 45,196			
Less - indirect cost earned				
Project balance	-0-			

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County Clerk, Fort Bend Co., Tex

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

December 6, 1980

Board of Trustees
Kendleton Independent School District
Kendleton, Texas

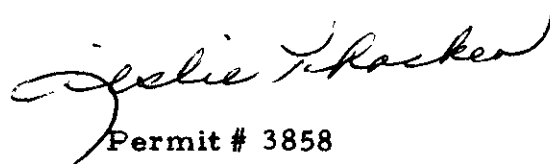
Gentlemen:

I have examined the income and disbursements of the school lunch program of Kendleton Independent School District for the year ended August 31, 1980. My examination was made in accordance with generally accepted auditing standards as outlined in Bulletin 679 and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

Available records included state funds and disbursements as to salaries, food and miscellaneous items only.

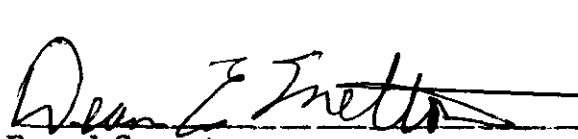
No records were available as number of children served or estimates of number of children eligible for free or reduced price meals or milk.


The findings disclosed were discussed with Mr Aaron Weaver, Superintendent.


Permit # 3858

Kendleton Independent School District Fort Bend County, Tx 079-908

We the undersigned do hereby certify that the audit report of child nutrition programs of the above named school district for the year ended August 31, 1980 was reviewed and Approved at a meeting of the approved/disapproved Board of such school district on the 15th day of December 1980


Board Secretary


Board President

Kendleton Independent School District
Kendleton, Texas
Nutrition Program
Year Ended August 31, 1980

Revenues form state		62,343.01
Disbursements:		
Salaries	18,167.55	
Food	43,952.61	
Miscellaneous	<u>1,445.33</u>	<u>63,565.49</u>
Excess disbursements over revenues		[1,222.48] =====

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

December 6, 1980

Board of Trustees
Kendleton Independent School District
Kendleton, Texas

Gentlemen:

I have examined the balance sheet of Kendleton Independent School District as of August 31, 1980 and the related analysis of changes in reserves and fund balances, comparisons of official budget with revenues and expenditure and the bond schedule for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion the accompanying balance sheet, analysis of changes in reserves and fund balances and comparisons of official budget with revenues and expenditures present fairly the financial position of Kendleton Independent School District as of August 31, 1980 and the results of its operations for the year then ended and with exception of areas of non compliance and areas of inefficiency as may be indicated on exhibits or schedules attached hereto, such operations were in accordance with applicable laws and regulations in conformity with generally accepted accounting principles for public local education agencies applied on a basis consistent with that of the preceding year.

The findings disclosed by my examination were discussed with Mr Aaron Weaver Superintendent.


Permit #3858

Questionnaire to be Completed by Auditor
For Year Ended August 31, 1980

Kendleton Independent School District Fort Bend County, Tx 079 908

1. At time that you were engaged by Board of above named local education agency to perform this audit, was there a copy of Bulletin 679 Procedure No. AUD 603 Current Audit instructions made available to you Change # 13 Yes No
2. Bulletin 679 Procedures No. REQ 101 and BDG 201 prescribe budgeting requirements. After taking these requirements into consideration did local education agency properly prepare, adopt and when necessary amend budget Yes No
3. Bulletin 679 Procedure No. REQ 103 prescribes accounting principles and policies. After taking these into consideration did local education agency
 - a. maintain budgetary control, including proper classification of revenues and expenditures Yes No
 - b. record revenues and expenditures on basis of full accrual accounting Yes No
 - c. maintain double entry system accounting Yes No
 - d. keep general ledger in accordance with uniform classification of general ledger accounts prescribed in Bulletin 679 Procedure No. CDE 407 Yes No
 - e. generally adhere to other provisions of Bulletin 679 Procedure No. REQ 103 Yes No
4. Do you issue a letter or memorandum to administrative officials of local education agency which sets forth your comments [based on matters which came to your attention during your examination] for strengthening internal accounting controls and improving administrative efficiency and procedures Yes No
 - a. were your recommendations explained to and discussed with administrative officials of local education agency Yes No
 - b. date of your most recent letter or memo was 11/79
 - c. is there evidence indicating that your previous years recommendations have been or are being implemented Yes No
5. Did Board of local education agency impose upon you audit requirements in addition to those minimum audit requirements of Bulletin 679 Procedure No. AUD 600 Yes No
6. Did local education agency have enterprise funds [student activity, athletic, food service etc] that were not examined by you Yes No

If yes is checked for question #6 does it appear to you that the local agency has an adequate internal audit program or is taking other measures to assure proper accounting and safeguarding of such funds - unknown
7. Did local education agency
 - a. pay at least minimum state salary to professional personnel & aides Yes No
 - b. purchase property insurance only from companies that were not mutual companies Yes No
 - c. use construction and/or interest and sinking funds only for purposes authorized by board of local education agency and/or within provisions of an approved bond issue Yes No

- d. draw vouchers only on funds approved by board and signed by authorized personnel Yes ~~x~~ No
- e. observe nepotism laws in employment of personnel Yes x No
- f. do business only with firms or corporations in which members of board had no pecuniary interest except as specifically authorized by law Yes x No
- g. observe conditions for obtaining grants, gifts, etc., or observe agreements with governmental agencies for purpose of securing funds or services Yes x No
- h. deposit receipts to proper accounts kept by approved depository bank Yes x
- i. levy taxes or borrow funds per act passed for primary benefit of this LEA §20.49; §23.93 VACS Yes x No
8. Were records of local education agency maintained in a manner to allow an expeditious audit Yes x No
9. Texas Education Code requires bonded treasurer [depository bank] to provide security:
 After consideration of applicable laws pertaining to local education agency, did bonded treasurer [depository bank] provide adequate security Yes x No
 Please indicate treasurer or depository bank and if more than one depository bank is selected indicate for each
- a. name of depository bank - Rosenberg Bank & Trust, Rosenberg, Tx
- b. amount of bond or other security pledged as of date of highest combined balance on deposit - \$50,000
- c. largest cash, savings and time deposit combined account balance amounted to \$ 75,000
- d. and occurred during months of February '80
- e. total amount of FDIC coverage at time of largest combined balance \$ 100,000
10. For school district, taxes were collected by
- a. employee of district - X
- b. county tax assessor collector
- c. city or other tax assessor collector
- d. more than one of the above
11. Was tax assessor collector bonded as required by law Yes x No
12. I
- a. actually examined records of tax assessor collector
- c. received written confirmation for tax data from tax assessor collector - X
- d. accepted tax data furnished by district's administrative offices
13. As a result were local tax revenues [including delinquent taxes and interest and penalties on taxes] property separated for maintenance and debt service Yes x No
14. Information available concerning taxes of district indicates that
- 34] a tax assessor collector was bonded for \$ 50,000
- b. frequency of deposits with bonded depository was
- 35] 1. daily
- 36] 2. weekly - X
- 37] 3. monthly

- 38] c. total rate per \$100 valuation was \$1.40
- 39] d. with maintenance rate of \$1.25
- 49] e. debt service rate of \$0.15
- 41] f. assessed valuation was \$19,292,730
- 42] g. percentage of fair market value was 50%
- 43] h. current maintenance tax revenues amounted to 216,050
- 44] i. current debt service tax revenues amounted to 26,703
- 45] j. delinquent current year maintenance tax revenues amounted to \$24,337
- 46] k. delinquent current year debt service tax revenues amounted to \$3008
- 47] l. delinquent prior year maintenance tax revenue amounted to \$12,389
- 48] m. delinquent prior year debt service tax revenue amounted to \$3409.76
- 49] n. penalties and interest for maintenance and debt service collections amounted to \$428.16
- 59] o. ratio of current tax revenues collected to net taxes levied was 90%
- 51] p. ratio of current year delinquent tax revenues collected to net taxes levied was 89%
- 52] q. ratio of all current year tax revenues collected to net taxes levied was 95%
- 53] r. ratio of all tax revenues and penalties and interest to net taxes levied was 96%


15. This audit report was delivered on December 10 1980 to Aaron Weaver, Superintendent for consideration and review of the Board of the local education agency.

16 Other comments of auditor:

Certificate of Board

Kendleton Independent School District Fort Bend County, Tx 079 908

We the undersigned, do hereby certify that the audit report of the above named local education agency for the year ended August 31, 1980 was reviewed and Approved at a meeting of the Board of this approved/disapproved local education agency on the 15th day of December 1980


SECRETARY OF BOARD


PRESIDENT OF BOARD

Kendleton Independent School District
Balance Sheet

Exclusive Enterprise Trust Agency
August 31, 1980

	10	20	50	60	90	98
	General	Designated Interest &	Bonded	Const	Coop	Total
	Operating	Purpose	Debt		Fixed Assets	
	4,194.68	3,134.17	30,967.44	11.30		32,039.25

Assets - Cash, temporary investments						
1110 cash in bank						
1150 Imprest funds						
Temporary investments						
1171 time deposits						
1172 certificates of deposit						
1170 total temporary investment						
1100 Total cash & temporary investments						
Receivables						
1221 Property taxes - delinquent current year						
1222 Property taxes - delinquent prior years						
1220 property taxes - delinquent	103,729	12,820				116,549
1230 due from state						
1250 sundry receivables						
1260 allowance uncollectible taxes	34,232	4,230				38,462
1280 interfund receivables						
1200 Total receivables	69,497	8,590				78,087
Inventories						
1310 Inventories - supplies						
Other current assets						
1490 Other						
Land, buildings and equipment						
1510 Land					28,500	28,500
1520 Buildings & improvements					495,543	495,543
1541 Furniture					40,722	40,722
1543 Vehicles					34,893	34,893
1549 Other					75,615	75,615
1540 Total furniture & equipment					151,230	151,230
1500 Total land, buildings equipment					675,273	675,273
Other debits						
1610 amount to be provided payment bond principal		350,000				350,000
1600 Total debits		350,000				350,000
1000 Total assets and other debits	73,691.68	3,134.17	389,557.44	11.30	675,273	1,135,399.25

=====

Kendleton Independent School District
 Comparison Official Budget with Revenue
 Exclusive Enterprise Trust & Agency Funds
 For Year Ended August 31, 1980

		50	60	90	98	'79-'80	
	183,008	45,678	307,704	371,670	228,686	307,704	[79,018]
	183,008	45,678	307,704	371,670	228,686	307,704	[79,018]
5700 Revenue from local and intermediate sources							
5710 Local maintenance & debt service tax							
5720 Local revenue for services							
5730 Tuition from patrons							
5740 transportation fees							
5750 enterprise funds							
5760 other revenue							
5770 revenue intermediate sources							
5700 Total revenue-local & intermediate sources	183,008	45,678	307,704	371,670	228,686	307,704	[79,018]
5800 Revenue state sources							
5810 per capital & foundation	342,378				342,378	371,670	[29,292]
5820 foundation revenue							
5830 transportation	17,161				17,161	17,161	
5840 other foundation revenue from state							
5850 vocational		757			757	2,215	[1,458]
5860 elementary & secondary education act		81,926			81,926	80,900	1,026
5880 other state distributed revenues							
5890 other state revenues	13,313				13,313	13,313	
5800 Total revenue-state sources	372,852	82,683			455,535	471,946	[16,411]
5900 Revenue federal sources							
5910 revenue federal sources							
5940 transfers from within state							
5950 transfers outside state							
5960 non revenue receipts	47,601				47,601	47,601	
5900 Total revenue federal sources, transfers							
5000 Total revenue	603,461	82,683	45,678	779,650	731,822	779,650	47,828

Kendleton Independent School District
 Analysis Changes Reserves and Fund Balances
 Exclusive Enterprise Trust Agency

For Year Ended August 31, 1980

	20 General	50 Designated	60 Interest & Bonded Debt Const	90 Coop & Fixed Assets	98 Total
000100 Balance 9/1/79	86,045.58	19,527.69	38,076.43	11.30	675,273
Revenues	603,461	82,683	45,678		731,822
Expenditures	662,973	89,589	38,717.50		791,279.50
(0110 Net Revenue [Expenditure])	[59,512]	[6,906]	6,960.50		[59,457.50]
Other changes					
Adjustment prior year receivables			[5,479.93]		41,678.17
Refund prior year revenue					
Investment general fixed assets					
Adjustment loans		[15,755.42]			[15,755.42]
001200 Net other changes	47,158.10	[15,755.42]	[5,479.93]		25,922.75
003000 Balance 8/31/80	73,691.68	[3,134.17]	39,557.44	11.30	675,273
	=====	=====	=====	=====	=====
					785,399.25

Kendleton Independent School District
 Comparison Official Budget with Expenditures
 Exclusive Enterprise Trust and Agency Funds
 For Year Ended August 31, 1980

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	60 Construction	90 Coop	98 Total Expenditures	99 Budget	[Over] Under Budget
10 Instruction Service								
11 Instruction								
6100 Payroll Costs	344,312	85,081				429,393	414,569	[14,824]
6200 Purchased & contracted services								
6300 Supplies & Materials	17,904	2,387				20,291	16,400	[3,891]
6400 Other operating expenses	10,123	2,121				12,244	3,200	[9,044]
6600 Capital Outlay								
Total Instruction	372,339	89,589				461,928	434,169	[27,759]
20 Instructional Related Services								
21 Instructional administration								
6100 Payroll costs								
6200 Purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total instructional administration								
22 Instructional resources & Media Services								
6100 Payroll costs	17,169					17,169	18,640	1,471
6200 purchased & contracted services								
6300 supplies & materials	147					147	12,700	12,553
6400 other operating expenses								
6600 capital outlay								
Total instructional resources & media services	17,316					17,316	31,340	14,024
23 School administration								
6100 Payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total school administration							45,000	45,000

Kendleton Independent Achool District
 Comparison Official Budget with Expenditures
 Exlusive Enterprise Trust and Agency Funds
 For Year Ended August 31, 1980

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	60 Construc	90 Coop	98 Total Expenditures	99 Budget	[Over] Under Budget
24 Instructional Resources								
6100 Payroll costs								
6200 Purchased & Contracted services								
6300 Supplies & Materials								
6400 Other operating expenses								
6600 Capital Outlay								
Total Instructional resources								
25 Curriculum & Personnel development								
6100 Payroll costs								
6200 Purchased & contracted services								
6300 Supplies & materials								
6400 Other operating expenses								
6600 Capital Outlay								
Total Curriculum & Personnel development								
26 Communication & Dissemination								
6100 Payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total Communication & Dissemination								
30 Pupil Services								
31 Guidance & counseling services								
6100 payroll costs								
6200 purchased & constracted services							1,800	1,800
6300 supplies & materials								
6400 other operating expenses								
600 capital outlay								
Total Guidance & counseling services							1,800	1,800
32 Attendance & social work services								
6100 payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
600 Capital outlay								
Total Attendance & social work services						8,370	9,310	940
						8,370	9,310	940

Kendleton Independent School District
 Comparison Official Budget with Expenditures
 Exclusive Enterprise Trust and Agency Funds
 For Year Ended August 31, 1980

	General Operating	Designated Purpose	Interest & Bonded Debt	Const	60	90	99	[Over] Under Budget
					Expenditures	Coop	Budget	
33 Health services								
6100 Payroll costs					183		500	317
6200 purchased & contracted services	183							
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total health services	183				183		500	317
34 Pupil transportation - regular								
6100 payroll costs	10,469						12,250	1,781
6200 purchased & contracted services							4,200	4,200
6300 supplies & materials	12,717						10,500	[2,217]
6400 other operating expenses	1,083						1,800	717
6500 debt service								
6600 capital outlay								
Total pupil transportation - regular	24,269						28,750	4,481
35 pupil transportation exceptional children								
6100 payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6500 debt service								
6600 capital outlay								
Total pupil transportation exceptional children								
36 Co curricular activities								
6100 pay roll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay	8,423						3,500	[4,923]
Total Co curricular activities	8,423						3,500	[4,923]

**Kendleton Independent School District
Comparison Official Budget with Expenditures
Exclusive Enterprise Trust Agency Funds
For Year Ended August 31, 1980**

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	60 Const	90 Coop	98 Total Expenditures	99 Budget	(Over) Under Budget
37 Food service								
6100 payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total Food services	23,492					23,492	10,000	[13,492]
4C Administration								
41 general administration								
6100 payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total general administration	89,189					89,189	93,515	4,326
42 Debt service								
6511 bond principal			15,000			76,000	76,000	
6521 Loan interest						2,241	2,241	
6522 Bus warrant interest								
6523 bond interest			23,598			23,598	24,272	634
6590 Fees & other expenditures			120			120	120	
Total debt service			38,718			101,059	102,593	634
50 Plant services								
51 Plant maintenance & operation								
6100 payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total Plant Maintenance & Operation	56,151					56,151	43,140	[13,011]

Kendleton Independent School District
 Comparison Official Budget With Expenditures
 Exclusive Enterprise Trust and Agency Funds
 Year Ended August 31, 1986

	10	20	50	60	90	98	99	[Over]
	General	Designated Interest &		Const	Coop	Total		Under
	Operating	Purpose - Bonded Debt				Expenditures	Budget	Budget
74 Interfacing - cont								
6600 capital outlay								
Total interfacing								
80 Ancillary services								
81 Community services								
6100 payroll costs								
6200 purchased & contracted services								
6300 supplies & materials								
6400 other operating expenses								
6600 capital outlay								
Total community services								
Total expenditures	662,973	89,589	38,718			791,280	803,617	12,337

Kendleton Independent School District
 Summary Designated Purpose Fund
 Revenues and Expenditures
 For Year Ended August 31, 1980

	50	64	66	60
	6100-6400	6500-6600	6100-6600	
	<u>Revenue</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
5815 Educationally disadvantaged				
5816 Special education				
5823 Special education ESC				
5832 Foundation Fund				
5841 Driver Training				
5842 Crime & Drug				
5843 Student teacher				
5844 Bilingual Education				
5850 Vocational education				
5855 Work study program				
5861 ESEA Title I Reg	82,683	89,589		89,589
5862 ESEA Title Mig				
5863 ESEA Title II				
5864 ESEA Title III				
5865 ESEA Title VII				
5866 ESEA Title VIII				
%*ç* ESEA Title VI				
5881 NDEA Title III				
5883 Adult Basic Ed				
5884 Comprehensive Emp				
5885 EPD State				
5886 ESEA Title IV Part B				
5887 ESEA Title IV Part C				
5888 Industrial start up				
5921 EPDA Federal				
5922 School plant constr				
5923 Head start				
5924 Neighborhood Youth				
5925 Emergency school				
5760 Other Desig Purpose-local				
5899 Other Desig Purpose-state				
5929 Other Desig Purpose-fed				
 1000 TOTAL	 82,683	 89,589		 89,589
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Kendleton Independent School District

Schedule of Loans

For Year Ended August 31, 1980

Issue date	Pay to	Purpose	Interest Rate	Maturity schedule	days	local	fund				outstanding current	Year end 8/31/81	Year end 8/31/82	Interest	
							payable	8/31/79	Issued	liquidated					Interest
6/79	Rosenberg Bank		6%	120		36,000	36,000				720				
	Trust - maintenance														
1/79	Rosenberg Bank &		11 3/4%	2/80		local	25,000	25,000			1520.81				
	Trust - maintenance														
1/80	Rosenberg Bank &		11 3/4%	11/80		local	47,000	47,000		47,000	-	47,000	1823.25		
	Trust - maintenance														
TOTAL															
							36,000	72,000	61,000	47,000	2240.81	47,000	1823.25		

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Kendleton Independent School District

Bond Schedule

For Year Ended August 31, 1980

Issue date	Rate	Pay	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	60	70	80	90	Interest
Original	Retired	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80	8/31/80
6/1/77 Kendleton ISD Unlimited Schoolhouse Bonds	6½	3/4	245,000	10,000	235,000	16,687.50	10,000	15,962	15,000	15,337	361,950								
1/10/72 Kendleton ISD Unlimited Schoolhouse Bonds			150,000	120,000	5,000	115,000	7,010	5,000	6,710	5,000	6,410	170,975							
TOTALS			450,000	365,000	15,000	350,000	23,597.50	15,000	22,672	15,000	21,747	532,925							

