

FORT BEND COUNTY TEXAS
COUNTY CLERK

Paul & Matt

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LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
HOUSTON, TEXAS

LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
1760 HAROLD STREET
HOUSTON, TEXAS

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

November 25, 1981

Board of Trustees
Kendleton Independent School District
Kendleton, Texas

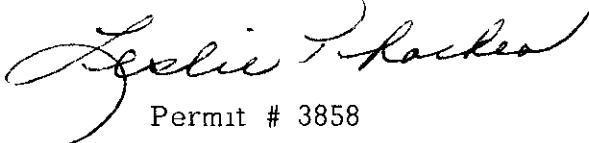
Gentlemen

I have examined the monthly reimbursement claims and State ment of Financial Position and Certification of Meal Cost, September 1, 1980 - August 31, 1981 of the Child Nutrition Programs operated by Kendleton Independent School District for the year 1980-81. My examination was made in accordance with generally accepted auditing standards, Texas Education Agency auditing requirements outlined in Bulletin 679, Procedure No. AUD 601 and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In my opinion, the reports referred to in the first paragraph above present fairly the program revenues, expenditures and estimates of the number of children eligible for free and reduced price meals or milk.

My examination included, but was not necessarily limited to Texas Education Agency's compliance with applicable laws, regulations, and provisions referred to in Procedure No. SPG 702 Bulletin 679 and procedures set forth in the Auditor's Questionnaire, Based upon this examination no matters on noncompliance came to my attention


The findings and disclosures by my examination were discussed with Mr Aaron Weaver, Superintendent.


Permit # 3858

Certificate of Board

Kendleton Independent School District, Kendleton Tx

We the undersigned, do hereby certify that the audit report of Child nutrition programs of the above named school district for the 1980-1981 school term was reviewed and Approved at a meeting of the board of such ~~approved/disapproved~~ school district on the 21st day of DECEMBER 1981


Board Secretary



Board President

Exhibit 2

Questionnaire to be Completed by Auditor
1981-82 Child Nutrition Programs

1. At time that you were engaged by Board of the above named local education agency to perform this audit, was there a copy of Bulletin 679 Procedure No. AUD 603-C Current Audit Instructions, made available to you? Yes No
2. Application-Agreement for National School Lunch, School Breakfast and Special Milk Programs between school district and Texas Education Agency sets forth record keeping requirements. In accordance with this written agreement, signed by both district and Agency, did local education agency
 - a. maintain a system in school lunch program to record, on a daily basis, Type A lunches served to children at regular price at a reduced price, free, and total number of lunches served to adults? Yes No
 - b. keep record for special milk program of
 - (1) total number of 1/2 pints of milk purchased from suppliers for use in Special Milk Program schools? Yes No
 - (2) number of 1/2 pints served to adults? Yes No
 - (3) number of 1/2 pints milk served free to eligible pupils and number of 1/2 pints sold to pupils? Yes No
 - c. Keep records, for School Breakfast program of:
 - (1) number of breakfasts served to children at regular price, reduced price and free? Yes No
 - (2) Total number breakfasts served to adults (paid and free)? Yes No
 - d. Maintain daily record of income of:
 - (1) total income from pupils' payments for Type A lunches, breakfast, sale of extra milk and other (snack bar, a la carte, etc.)? Yes No
 - (2) Total income from adults for Type A lunches, breakfast, sale of extra milk and other? Yes No
 - (3) Total other income (such as PTA, local maintenance, etc.) for lunch, breakfast, milk or other? Yes No
 - (4) Estimated value donated goods (not including value of USDA commodity donations) and services (noncash contributions)? Yes No
 - e. Maintain record of Program Expenditures separated by classifications, Food, Labor and Other? Yes No
3. Was supporting documentation maintained, such as itemized receipts, invoices cancelled checks for all expenditures, and other data required for clear audit trail? Yes No
4. Was separate bank account maintained for child nutrition program funds? Yes No
5. Were bank reconciliations made each month? Yes No
6. Did district's operating balance exceed three months operating cost? Yes No
7. Was an accurate on line count made of paid, free and reduced price lunches? Yes No
8. Did meal count agree with participation reported on claims (May be based on test check basis)? Yes No
9. Was district's system adequate in collecting participation data (meal count) from individual campuses? Yes No
10. Did district have approved policy statement for granting free and reduced

- meals and free milk, and was policy available to persons concerned with approval of free and reduced price meals and free milk? Yes x No
11. Did district publicly announce eligibility standards for free and reduced price meals? Yes x No
12. Are those children receiving free and reduced price meals overtly identified by different eating areas, different serving lines, seating arrangements, etc? no personal knowledge Yes No
13. Are complete applications for free and reduced price meals, both approved and unapproved, maintained in file? Yes x No
14. Were there sufficient approved applications in file to support reported free and reduced price meals served? Yes x No
15. Did district properly utilize income scale according to family size in determining eligibility for free and reduced price meals? Yes x No
16. Was adequate internal control maintained over Child Nutrition Program operations? (Reference AUD 604 or contractual agreement.) Yes x No
17. Were charges to adults for lunch, breakfast and/or milk sufficient to cover costs of meals or milk sold? Yes x No
18. Were Child Nutrition Programs records maintained in a manner to allow an expeditious audit? Yes x No

LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
1760 HAROLD STREET
HOUSTON, TEXAS

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

November 25, 1981

Board of Trustees
Kendleton Independent School District
Kendleton, Texas

Gentlemen:

I have examined the monthly reimbursement claims and State ment of Financial Position and Certification of Meal Cost, September 1, 1980 - August 31, 1981 of the Child Nutrition Programs operated by Kendleton Independent School District for the year 1980-81. My examination was made in accordance with generally accepted auditing standards, Texas Education Agency auditing requirements outlined in Bulletin 679, Procedure No. AUD 601 and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In my opinion, the reports referred to in the first paragraph above present fairly the program revenues, expenditures and estimates of the number of children eligible for free and reduced price meals or milk.

My examination included, but was not necessarily limited to Texas Education Agency's compliance with applicable laws, regulations, and provisions referred to in Procedure No. SPG 702 Bulletin 679 and procedures set forth in the Auditor's Questionnaire, Based upon this examination no matters on noncompliance came to my attention

The findings and disclosures by my examination were discussed with Mr Aaron Weaver, Superintendent.

Permit # 3858

Certificate of Board

Kendleton Independent School District, Kendleton Tx

We the undersigned, do hereby certify that the audit report of Child nutrition programs of the above named school district for the 1980-1981 school term was reviewed and _____ at a meeting of the board of such
 approved/disapproved
school district on the day of 1981

Board Secretary

Board President

Exhibit 2

Questionnaire to be Completed by Auditor
1981-82 Child Nutrition Programs

1. At time that you were engaged by Board of the above named local education agency to perform this audit, was there a copy of Bulletin 679 Procedure No. AUD 603-C Current Audit Instructions, made available to you? Yes No
2. Application-Agreement for National School Lunch, School Breakfast and Special Milk Programs between school district and Texas Education Agency sets forth record keeping requirements. In accordance with this written agreement, signed by both district and Agency, did local education agency
 - a. maintain a system in school lunch program to record, on a daily basis, Type A lunches served to children at regular price at a reduced price, free, and total number of lunches served to adults? Yes No
 - b. keep record for special milk program of
 - (1) total number of 1/2 pints of milk purchased from suppliers for use in Special Milk Program schools? Yes No
 - (2) number of 1/2 pints served to adults? Yes No
 - (3) number of 1/2 pints milk served free to eligible pupils and number of 1/2 pints sold to pupils? Yes No
 - c. Keep records, for School Breakfast program of:
 - (1) number of breakfasts served to children at regular price, reduced price and free? Yes No
 - (2) Total number breakfasts served to adults (paid and free)? Yes No
 - d. Maintain daily record of income of:
 - (1) total income from pupils' payments for Type A lunches, breakfast, sale of extra milk and other (snack bar, a la carte, etc.)? Yes No
 - (2) Total income from adults for Type A lunches, breakfast, sale of extra milk and other? Yes No
 - (3) Total other income (such as PTA, local maintenance, etc.) for lunch, breakfast, milk or other? Yes No
 - (4) Estimated value donated goods (not including value of USDA) commodity donations) and services (noncash contributions)? Yes No
 - e. Maintain record of Program Expenditures separated by classifications, Food, Labor and Other? Yes No
3. Was supporting documentation maintained, such as itemized receipts, invoices cancelled checks for all expenditures, and other data required for clear audit trail? Yes No
4. Was separate bank account maintained for child nutrition program funds? Yes No
5. Were bank reconciliations made each month? Yes No
6. Did district's operating balance exceed three months operating cost? Yes No
7. Was an accurate on line count made of paid, free and reduced price lunches? Yes No
8. Did meal count agree with participation reported on claims (May be based on test check basis)? Yes No
9. Was district's system adequate in collecting participation data (meal count) from individual campuses? Yes No
10. Did district have approved policy statement for granting free and reduced

meals and free milk, and was policy available to persons concerned with approval of free and reduced price meals and free milk? Yes No

11. Did district publicly announce eligibility standards for free and reduced price meals? Yes No

12. Are those children receiving free and reduced price meals overtly identified by different eating areas, different serving lines, seating arrangements, etc?

no personal knowledge

Yes No

13. Are complete applications for free and reduced price meals, both approved and unapproved, maintained in file? Yes No

14. Were there sufficient approved applications in file to support reported free and reduced price meals served? Yes No

15. Did district properly utilize income scale according to family size in determining eligibility for free and reduced price meals? Yes No

16. Was adequate internal control maintained over Child Nutrition Program operations? (Reference AUD 604 or contractual agreement.) Yes No

17. Were charges to adults for lunch, breakfast and/or milk sufficient to cover costs of meals or milk sold? Yes No

18. Were Child Nutrition Programs records maintained in a manner to allow an expeditious audit? Yes No

FOUNTAIN COUNTY CLERK
FOUNTAIN COUNTY, TEXAS

Paul E. Platt

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FILED

LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
HOUSTON, TEXAS

LESLIE THACKER
CERTIFIED PUBLIC ACCOUNTANT
1760 HAROLD STREET
HOUSTON, TEXAS

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

October 30, 1981

Board of Trustees
Kendleton Independent School District
Kendleton, Tx

Gentlemen

I have examined the balance sheet of the Kendleton Independent School District as of August 31, 1981 and the related analysis of changes in reserves and fund balances, comparisons of official budget with revenues and expenditures, 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 the Kendleton Independent School district as of August 31, 1981 and the results of its operations for the year then ended and, with exception of areas of noncompliance 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 examination were discussed on delivery of the audit with Mr Aaron Weaver, Superintendent.

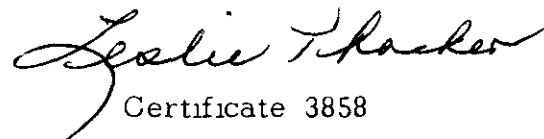

Certificate 3858


EXHIBIT 1

Certificate of Board

We, the undersigned, do hereby certify that the audit report of the above named local education agency for the year ended August 31, 1981, was reviewed and

Approved
approved / ~~disapproved~~ at a meeting of the Board of such local

education agency on the 21st day of DECEMBER 1981


Board Secretary



Board President

EXHIBIT 2

QUESTIONNAIRE TO BE COMPLETED BY AUDITOR
FOR YEAR ENDED AUGUST 31, 1981

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. AUD-603, Current Audit Instructions, made available to you?

Yes No

Please indicate Change No. and date of issue of the instructions that you used for completing the audit - Change No. 14 January 15, 1981

2. Bulletin 679 Procedures No. REQ 101 and BDG 201 prescribe budgeting requirements. After taking these requirements into consideration, did the local education agency properly prepare, adopt and when necessary amend the budget?

Yes No

3. Bulletin 679 Procedure No. REQ 103 prescribes accounting principles and policies. After taking these into consideration, did the local education agency

a. maintain budgetary control, including the proper classification of revenues and expenditures?

Yes No

b. record revenues and expenditures on the basis of full accrual accounting (as modified by Procedure NO: REQ 103 Full Accrual Accounting)?

Yes No

c. maintain the double entry system of 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 the 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

If yes is answered to question #4

a. were your recommendations explained to and discussed with administrative officials of the local education agency?

Yes No

b. date of your most recent letter or memorandum was 11/80

c. is there evidence indicating that your previous years recommendations have been or are being implemented?

Yes No

5. Did the Board of the local education agency impose upon you audit requirements in addition to those minimum audit requirements of Bulletin 679 Procedure No. AUD 601

Yes No

If yes is checked for question #5, please identify audit exhibit or schedule on which these additional requirements are reflected

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 check 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? no personal knowledge

Yes No

7. Did local education agency

a. Pay at least minimum state salary to professional personnel and 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 the Board of the local education agency and/or within provisions of an approved bond issue?

Yes No

- d. draw vouchers only on funds approved by the Board and signed by authorized personnel? Yes No
- e. observe the nepotism laws in the employment of personnel? Yes No
- f. do business only with firms or corporations in which members of the Board had no pecuniary interest except as specifically authorized by law? Yes No
- g. observe conditions for obtaining grants, gifts, etc., or observe agreements with governmental agencies for purpose of securing funds or services? Yes No
- h. deposit receipts to the proper accounts kept by approved depository bank? Yes No

i/ levy taxes or borrow funds per Act passed for primary benefit of school district? Yes No

If yes is answered such legislation is designated as follows:

8. Were records of local education agency maintained in a manner to allow an expeditious audit? Yes No

9. Texas Education Code requires bonded treasurer (depository bank) to provide security:

An independent school district or an education service center selects a depository or depositories under provision of Subchapter E Section 23.71 et seq.

For common school districts of county, bond must at least be equal to sum total of highest cash balances of all common school district funds in depository

After consideration of applicable laws pertaining to local education agency, did Bonded Treasurer (depository bank) provide adequate security? Yes 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 48,000

d. and occurred during month of Jan '81

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 XX

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 No

12. We

a. actually examined records of tax assessor collector

b. received written confirmation for tax data from tax assessor collector XX

c. 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) properly separated for maintenance and debt service? Yes 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 XX

37) 3. monthly

38) c. total rate per 100 valuation was \$1.40

39) d. with maintenance rate of \$1.25

40) e. and debt service rate of .15

- 41) f. assessed valuation for maintenance taxes was \$17,222.770
 - 42) g. assessed valuation for debt service taxes was \$2,128,655
 - 43) h. percentage of fair market value was 50%
 - 44) i. current maintenance tax revenues (Code 5711) amounted to \$241,119
 - 45) j. current debt service tax revenues amounted to \$29,801
 - 46) k. delinquent current year maintenance tax revenues (5712) amounted to \$49,095
 - 47) l. delinquent current year debt service tax revenues (5712) amounted to \$6,068
 - 48) m. delinquent prior year maintenance tax revenue (5713) amounted to \$96,172
 - 49) n. delinquent prior year debt service tax revenue (5713) amounted to \$13,115
 - 50) o. penalties and interest for maintenance and debt service collections amounted to 1300.52
 - 51) p. ratio of current tax revenues collected (5711) to net taxes levied was 79%
 - 52) q. ratio of current year delinquent tax revenues collected (5712) to net taxes levied was 78%
 - 54) s. ratio of all current year tax revenues collected (5711 & 5712) to net taxes levied was 82%
 - 54) s. ratio of all tax revenues (5711, 5712, 5713) & penalties and interest to net taxes levied was 83%
- If district's tax rate was not set in accordance with §20.04b(1) of Tx Education Code, article or section governing district's tax rate was
- 15. This audit report was delivered on
 - to Board of local education agency.
 - 16. Other comments of auditor

Attorney specializing in collection of ad valorem taxes should be employed to collect delinquent taxes

Balance Sheet

Exclusive Enterprise & Trust & Agency Funds

	10	20	30	40	50	60	70	80	90	98
	General	Designated	Bonded Debt	Construction	Coop &	Fixed Assets	Total			
	Operating	Purpose								
Assets & Other Debits										
<u>Cash & Temporary Investments</u>										
1110 Cash in Bank	3,793.44	7,595.85	17,117.30							28,506.59
1150 Imprest Funds										
Temporary Investments										
1171 Time Deposits										
1172 Certificates of Deposit										
1170 Total Temporary Investments										
1100 Total Cash & Temporary Investments										
<u>Receivables</u>										
1221 Property taxes - delinquent-current										
1222 Property taxes-delinquent-prior										
1220 Property taxes - delinquent	146,360		18,090							164,450
1230 Due from state										
1250 Sundry receivables										
1260 allowance uncollectibles taxes	73,180		9,045							82,225
1280 interfund receivables										
1200 Total receivables	73,180		9,045							82,225
<u>Inventories</u>										
1310 Inventories - supplies										
<u>Other current assets</u>										
1490 Other										
<u>Land Buildings Equipment</u>										
1510 Land								28,500		28,500
1520 Buildings & Improvements								495,543		495,543
Furniture & equipment										
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
<u>Other Debits</u>										
1610 Amounts to be provided bond principal			335,000							335,000
1600 Total other debits			335,000							335,000
1000 <u>Total assets and other debits</u>	76,973.44	7,595.85	361,162.30					675,273		1,121,004.59

Balance Sheet
Exclusive of Enterprise and Trust & Agency Funds
August 31, 1981

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	60 Construction	90 Coop & Fixed Assets	98 Total
<u>Liabilities, Fund Balances, Reserves</u>						
<u>Liabilities</u>						
<u>Current Payables</u>						
2110 Accounts payable						
2130 Bonds Payable - Current		20,000				20,000
2150 Payroll Deductions						
2160 Accrued Wages Payable						
2170 Interfund Payables						
2100 Total Current Payables		20,000				20,000
Deferred Income						
2310 Deferred Income						
<u>Loans</u>						
2610 Loans Payable - Deferred						
Bonded Debt						
2710 Bonds Payables			315,000			315,000
2000 Total Liabilities			335,000			335,000
Fund Balance and Reserves						
3100 Fund Balance			335,000			335,000
<u>Invested Reserves</u>						
3220 Reserve retirement funded indebtedness						
2330 Reserve Authorized Construction						
3240 Reserve investment general fixed assets						
3200 Total invested reserves				675,273		675,273
3000 Total Fund Balances & Reserves	76,973.44	7,595.85	26,162.30			110,731.59
4000 Total Liabilities Fund Balances Reserves	76,973.44	7,595.85	361,162.30	675,273		1,121,004.59

Analysis of Changes in Reserves and Fund Balances
Exclusive of Enterprise and Trust & Agency Funds
For Year Ended August 31, 1981

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	60 Construction	90 Coop & Fixed Assets	98 Total
000100 Balance September 1, 1980	73,691.68	(3,134.17)	39,557.44	11.30	675,273	785,399
Revenues	721,114	84,271	23,942			829,327
Expenditures	726,970	72,910	37,792			837,672
001100 Net Revenue (Expenditure)	(5,856)	11,361	(13,850)			(8,345)
Other Changes						
Adjustment of Prior year receivables	9,138	(631)	455			8,962
Refund of Prior Year Revenue						
Investment General Fixed Assets						
Adjustments to Loans						
001200 Net Other Changes	9,138	(631)	455			8,962
003000 Balance August 31, 1981	76,974	7,595	26,162	11.30	675,273	786,015

Comparison of Official Budget with Revenue
Exclusive Enterprise & Trust & Agency Funds

	10	20	50	90	98	99	Over (Under) Budget
	General	Designated	Interest &	Coop	Total	Budget	
	Operating	Purpose	Bonded Debt	Construction	Revenue		
5700 Revenue Local & Intermediate sources							
5710 local maintenance & Debt Service	200,831		23,942		224,773	224,583	190
5720 Local Revenue services	14,361				14,361	14,361	
5730 Tuition from Patrons							
5740 Transportation Fees Patrons							
5750 Enterprise Funds							
5760 Other revenue Local sources						18,125	(18,125)
5770 Revenue Intermediate Sources							
5700 Total Revenue Local & Intermediate	215,192		23,942		239,134	257,069	(17,935)
5800 Revenue from state sources	357,328				357,328	357,328	
5810 Per capita & Foundation							
5820 Foundation Revenue							
5830 Transportation	17,161				17,161	17,161	
5840 Other foundation revenue	48,333				48,333	48,333	
5850 Vocational		1,647				2,497	(850)
5860 Elementary & secondary education		81,098			81,098	77,209	3,889
5880 Other state distributed revenues-federal		1,526				1,526	.
5890 Other state revenues							
5800 Total revenue state sources	422,822	84,271			507,093	504,054	3,039
5900 Revenue from federal sources, transfers							
Non revenue receipts							
5910 Revenue federal sources							
5940 Transfers within state							
5950 Transfer outside state							
5960 Non revenue receipts	83,100				83,100		83,100
5900 Total revenue federal sources transfers	83,100				83,100		83,100
non revenue receipts							
5000 Total revenue	721,114	84,271	23,942		829,327	761,123	68,204

Comparison Official Budget with Expenditures
 Exclusive Enterprise Trust Agency Funds
 Year Ended August 31, 1981

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	90 Construction	98 Coop	99 Total Expenditures	Budget	(Over) Under Budget
<u>10 Instruction Services</u>								
11 Instruction								
6100 Payroll costs		67,727				427,424	423,426	(3,998)
6200 Purchased & contracted services	359,697	500				500	500	
6300 Supplies & materials	9,875	2,303				12,178	12,178	
6400 Other operating expenses	2,917	2,380				5,297	5,042	(255)
660 Capital Outlay								
Total Instruction								
20 Instructional Related Services	372,489	72,910				445,399	441,146	(4,253)
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 Administration								
6100 Payroll costs								
6200 Purchased & contracted services	18,640					18,640	18,640	
6300 Supplies & Materials								
6400 Other operating expenses	3,747					3,747	3,747	
6600 Capital Outlay								
Total Instructional Resources & Media								
23 School Administration	22,387					22,387	22,387	
6100 Payroll costs								
6200 Purchased & contracted services	45,000					45,000	45,000	
6300 Supplies & Materials								
6400 Other operating expenses								
6600 Capital Outlay								
Total School Administration	45,000					45,000	45,000	

Comparison Official Budget with Expenditures
Exclusive Enterprise Trust Agency Funds
Year Ended August 31, 1981

	10 General Operating	20 Designated Purpose	50 Interest & Bonded Debt	60 Construction	90 Coop	98 Total Expenditures	99 Budget	(Over) Under Budget
36 Co Curricular Activities								
6100 Payroll Costs								
6200 Purchased Contracted Services								
6300 Supplies Materials								
6400 Other operating Expenses	7,545					7,545	7,263	(282)
6600 Capital Outlay								
Total Co-curricular Activities	7,545					7,545	7,263	(282)
37 Food Service								
6100 Payroll Costs								
6200 Purchased Contracted Services								
6300 Supplies Materials								
6400 Other operating expenses	7,600					7,600	7,600	
6600 Capital Outlay								
Total Food Service	7,600					7,600	7,600	
40 Administration								
41 General Administration								
6100 Payroll Costs	46,191					46,191	41,850	(4,341)
6200 Purchased Contracted services	47,676					47,676	45,834	(1,842)
6300 Supplies Materials	1,443					1,442	1,436	(7)
6400 Other operating Expenses	22,607					22,607	22,471	(136)
6600 Capital Outlay								
Total General Administration	117,917					117,917	111,591	(6,326)
4200 Debt Service			15,000					
6511 Bond Principal	62,000					77,000	15,000	(62,000)
6521 Loan Interest	3,295					3,295		(3,295)
6522 Bus warrant interest								
6523 Bond interest			22,673			22,673	22,673	
6590 Fees other expenditures			120			120	120	
Total Debt Service	65,295		37,793			103,088	37,793	(65,295)
50 Plant Services								
51 Plant maintenance & operation								
6100 Payroll costs	7,800					7,800	7,801	(1)
6200 Purchased contracted services	27,677					27,677	26,682	(995)
6300 supplies materials	1,794					1,794	1,754	(40)
6400 Other operating expenses	4,894					4,894	4,895	(1)
6600 Capital Outlay								
Total Plant maintenance & Operation	42,165					42,165	41,132	(1,033)

Comparison Official Budget with Expenditures
 Exclusive Enterprise Trust Agency Funds
 Year Ended August 31, 1981

	20	50	60	90	98	(Over)
	Designated	Interest &	Construction	Coop	Total	Under
	Purpose	Bonded Debt			Expenditures	Budget
	General					
	Operating					
52 Facilities Acquisition construction						
6100 Payroll costs						
6200 Purchased contracted services						
6300 Supplies materials						
6400 Other operating expenses						
6600 Capital outlay						
Total Facilities acquisition Construction						
70 Data Processing Services						
71 Management						
6100 Payroll costs						
6200 Purchased contracted services						
6300 Supplies materials						
6400 Other operating expenses						
6600 Capital Outlay						
Total Management						
72 Computer Processing						
6100 Payroll costs						
6200 Purchased contracted services						
6300 Supplies materials						
6400 Other operating expenses						
6600 Capital outlay						
Total Computer Processing						
73 Development						
6100 Payroll costs						
6200 Purchased contracted services						
6300 Supplies materials						
6400 Other operating expenses						
6600 Capital Outlay						
Total Development						
74 Interfacing						
6100 Payroll costs						
6200 Purchased contracted services						
6300 Supplies materials						
6400 Other operating expenses						
6600 Capital Outlay						
Total Interfacing						

Summary Designated Purpose Fund
 Revenues & Expenditures
 Year Ended August 31, 1981
 Schedule 3A

	50	64	66	60
	Revenues	Expenditures	Expenditures	Expenditures
	Each Source	6100-6400	6500-6600	6100-6600
5850 Vocational Ed				
5861 ESEA Title I Reg	82,745	71,384		71,384
5862 ESEA Title I Mig				
5863 ESEA Title IV Part B	1,526	1,526		1,526
5864 ESEA Title IV Part C				
5865 ESEA Title VII				
5866 ESEA Title I Handicapped				
5867 ESEA Title IV Part D				
5881 Career Ed				
5882 Title IV EHA Part D				
5883 Adult Basic Ed				
5884 CETA				
5888 In Start Up				
5922 School Plant Const				
5923 Head Start				
5924 Neighborhood Youth				
5925 Emergency School Assist Act				
5760 Other Designated Pu-local				
5899 Other Designated Pu-State				
5929 Other Designated Pur-fed				
1000 TOTAL	84,271	72,910		72,910

Kendleton Independent School District

Bond Schedule

Schedule 4

Year Ended August 31, 1981

Issue Date	Description	Interest Rate Payable	Original Issue	Outstanding 9/1/80	Retired Current	Outstanding 8/31/81	Schedule 4				Maturity Interest	
							50	60	70	80		90
					Interest Current	Principal	Interest	Principal	Interest	Principal		
6/1/77	Kendleton ISD Unlimited Schoolhouse Bonds	6 3/4 & 6 1/2; 7;	300,000	235,000	10,000	225,000	15,962.50	15,000	15,337.50	15,000	14,400	110,987.50
1/10/72	Kendleton ISD Unlimited Schoolhouse Bonds	6	150,000	115,000	5,000	110,000	6,710	5,000	6,410	5,000	6,110	16,426.5
	TOTALS		450,000	350,000	15,000	335,000	22,672.50	20,000	21,747.50	20,000	20,510	275,252

Kendleton INdependent School District

Schedule of Loans Schedule 5

Year Ended August 31, 1981

Issue Date	Payable Purpose	Rate	Schedule	From	9/1/80	Interest Maturity	Outstanding	10/30	20/30	30/40	40/50	50/60	60/70	70/80	80/90	Maturity
							Issued	Paid	8/31/81	Outstanding	Interest	Current	Principal	Interest	Principal	Interest
7/80	Rosenberg Bank & Trust	11 3/4	11/80	local	47,000		47,000	-								
9/80	Rosenberg Bank & Trust	19½	1/81	local			15,000	15,000	-							
6/81	Rosenberg Bank & Trust	19½	10/81	local			65,000	65,000				3,295	65,000	6,337		
TOTALS					47,000	80,000	62,000	65,000	3,295	65,000	6,337					

Kendleton Independent School District
Schedule of Delinquent Taxes Receivable
 August 31, 1981

Schedule 6

Year Ended August 31	Tax Rate Maintenance Debt Serv	Assessed Valuation	9/1/80 Balance	Current Year's Levy	Collections	Adjustments	8/31/81 Balance
1971 & prior	Various	15,737.32	15,737.32		37.10		15,700.22
1972	.50	6,210,821	4,366.08				4,366.08
1973	.65	6,325,669	4,858.69		18.00		4,840.69
1974	.65	7,187,761	6,798.65		20.35		6,778.30
1975	.38	13,786,846	9,395.98		119.86		9,276.12
1976	.38	15,216,410	15,157.22		568.10		14,589.12
1977	.38	15,165,170	15,978.01		391.69		15,586.32
1978	.25	15,647,654	16,911.27		314.21		16,597.06
1979	.15	19,292,730	27,345.00		5,791.37		21,553.63
1980	.15	19,351,428		270,920.75	215,757.31		55,163.44
	Total		116,548.22	270,920.75	223,017.99		164,450.98
	Less allowance uncollectibles						82,225.00
	Net after estimated uncollectibles						<u>82,225.98</u>