

**ARKANSAS DEPARTMENT OF EDUCATION  
ANNUAL FINANCIAL REPORT FOR 2010-2011  
AND  
BUDGET FOR 2011-2012**

Arkansas Code Annotated §6-20-2202 states:

a) (1) The board of directors of each school district, open-enrollment public charter school, and education service cooperative annually shall prepare a budget of expenditures and receipts that shall be filed with the Department of Education by September 30 of each year under this subchapter.

(2) Each budget shall be approved by the board of directors of each school district, open-enrollment public charter school, and education service cooperative at a legally held meeting and shall be signed by the president of the board of directors and the ex officio financial secretary of each school district, open-enrollment public charter school, and education service cooperative. The budget shall contain the information and be prepared in an electronic format prescribed by the Department of Education governing financial accounting for Arkansas school districts, open-enrollment public charter schools, and education service cooperatives.

(b) (1) (A) Warrants or checks of a school district, open-enrollment public charter school, or education service cooperative issued after the date required by subsection (a) of this section shall be invalid unless a budget has been filed as required by this subchapter and in compliance with appropriate rules.


(B) The ex officio financial secretary of a school district, open-enrollment public charter school, or education service cooperative and his or her surety shall be liable for any warrants or checks countersigned after the date required by subsection (a) of this section if a budget has not been filed.

(2) After the Department of Education has met all deadlines for providing information to school districts, open-enrollment public charter schools, or education service cooperatives, distribution of all grants and aids from the state for which the school district, open-enrollment public charter school, or education service cooperative may be eligible shall be suspended until the requirements of this subchapter are met by the school districts, open-enrollment public charter schools, or education service cooperatives.

The MENA School District, Open-enrollment Public Charter School, or Education Service Cooperative, in compliance with these requirements, approves the 2010-2011 Annual Financial Report due by August 31 in Cycle 9 and the 2011-2012 Budget due by September 30 in Cycle 1 on (date) 9-24-2011, 2011.

  
\_\_\_\_\_  
President of the Board Signature

Carla Myers  
\_\_\_\_\_  
Person Completing the AFRB

  
\_\_\_\_\_  
Ex Officio Financial Secretary Signature  
Diann Gathright  
Phone: 479-394-1710

Business Manager  
\_\_\_\_\_  
Title

E-Mail: carla.myers@menaschools.org  
\_\_\_\_\_  
(Please print/type)

Mail to:  
Danita Hyrkas, ADE Applications Manager  
Arkansas Department of Education  
Financial Accountability & Reporting  
Four Capitol Mall, Room 105-C  
Little Rock, AR 72201

Tel: (501) 682-4488  
Fax: (501) 682-9035  
E-Mail: danita.hyrkas@arkansas.gov

LEA: 5703000  
COUNTY: POLK  
DISTRICT: MENA SCHOOL DISTRICT  
FISCAL YEAR: 09/10

LEGAL BALANCE

PAGE: 189  
SIS: RPT520  
RUN: 01/07/2011:10:27  
Date Received:

	2010 ACTUAL	2011 BUDGETED
BEGINNING BALANCE	\$7,347,723.12	\$2,581,021.92
Total Op Fund & Debt Srvs Fund Rev	\$15,568,971.47	\$14,441,369.16
LESS Total Salary Fund Expenditures	\$7,228,867.97	\$6,885,582.00
LESS Total Bonuses	\$168,516.56	\$168,516.56
LESS Total Operating Fund Expenditures	\$12,122,399.16	\$6,376,331.30
LESS Total Debt Service Fund Expenditures	\$991,275.63	\$1,061,780.00 ✓
Accrued Revenue	\$6,870.09	\$ .00
LEGAL BALANCE	\$2,581,021.92 ✓ =====	\$2,698,697.78 ✓ =====

<i>Danette Lybbae</i>
ADE Approved By 2.7-11
DATE

Annual Financial Report and Budget - Level II  
06-30-2010

Run Date: 01/07/2011

LEA: 5703000

District: MENA SCHOOL DISTRICT

PAGE #: 290

Date Received: 09/30/2010

County:

	Actual FY 09-10	Budget FY 10-11
52200 - 52299	\$ 0.00	\$ 6885582.00
Total Transfers	\$ 0.00	\$ 6885582.00
Ending Balance	\$ 0.00	\$ 0.00

Annual Financial Report and Budget - Level II  
06-30-2010

Run Date: 01/07/2011  
LEA: 5703000  
District: MENA SCHOOL DISTRICT

PAGE #: 292  
Date Received: 09/30/2010  
County:

	Actual FY 09-10		Budget FY 10-11
	-----		-----
2100 - Sup Svcs-Stud			
61000 - 61999	\$ 0.00	\$	145161.12
62000 - 62999	\$ 0.00	\$	140525.09
63000 - 63999	\$ 0.00	\$	34000.00
66000 - 66999	\$ 0.00	\$	7615.00
68000 - 68999	\$ 0.00	\$	1100.00
Sub-Totals 2100 - 2199	\$ 0.00	\$	328401.21
2200 - Sup Svcs-Inst Stf			
61000 - 61999	\$ 0.00	\$	137186.47
62000 - 62999	\$ 0.00	\$	107209.06
63000 - 63999	\$ 0.00	\$	139900.00
65000 - 65999	\$ 0.00	\$	78790.00
66000 - 66999	\$ 0.00	\$	81548.43
67000 - 67999	\$ 0.00	\$	70100.00
68000 - 68999	\$ 0.00	\$	1200.17
Sub-Totals 2200 - 2299	\$ 0.00	\$	615934.13
2300 - Sup Svcs-Gen Adm			
61000 - 61999	\$ 0.00	\$	16968.38
62000 - 62999	\$ 0.00	\$	65401.45
63000 - 63999	\$ 0.00	\$	13200.00
65000 - 65999	\$ 0.00	\$	10350.00
66000 - 66999	\$ 0.00	\$	10066.00
67000 - 67999	\$ 0.00	\$	10000.00
68000 - 68999	\$ 0.00	\$	16000.00
Sub-Totals 2300 - 2399	\$ 0.00	\$	141985.83
2400 - Sup Svcs-Sch Adm			
61000 - 61999	\$ 0.00	\$	149582.89
62000 - 62999	\$ 0.00	\$	149722.96
66000 - 66999	\$ 0.00	\$	2950.00
67000 - 67999	\$ 0.00	\$	1000.00
68000 - 68999	\$ 0.00	\$	400.00
Sub-Totals 2400 - 2499	\$ 0.00	\$	303655.85
2500 - Sup Svcs-Bus			
61000 - 61999	\$ 0.00	\$	157917.00
62000 - 62999	\$ 0.00	\$	43604.04
66000 - 66999	\$ 0.00	\$	2500.00
68000 - 68999	\$ 0.00	\$	600.00
Sub-Totals 2500 - 2599	\$ 0.00	\$	204621.04
2600 - Op & Mntc of Plnt			
61000 - 61999	\$ 0.00	\$	472983.70
62000 - 62999	\$ 0.00	\$	124856.29
63000 - 63999	\$ 0.00	\$	150000.00
64000 - 64999	\$ 0.00	\$	74500.00
65000 - 65999	\$ 0.00	\$	103000.00
66000 - 66999	\$ 0.00	\$	322095.00

Annual Financial Report and Budget - Level II  
06-30-2010

Run Date: 01/07/2011

LEA: 5703000

District: MENA SCHOOL DISTRICT

PAGE #: 294

Date Received: 09/30/2010

County:

	Actual FY 09-10	Budget FY 10-11
	-----	-----
FUND 3 - Building		
Beginning Balance	\$ 0.00	\$ 15738954.21
Revenues:		
32000 - 39999	\$ 0.00	\$ 6193700.00
51000 - 51999	\$ 0.00	\$ 1045000.00
	-----	-----
Total Revenues	\$ 0.00	\$ 7238700.00
Expenditures:		
4500 - Ed Spcf Dvlp Svcs		
63000 - 63999	\$ 0.00	\$ 236063.00
64000 - 64999	\$ 0.00	\$ 100000.00
67000 - 67999	\$ 0.00	\$ 16258699.52
	-----	-----
Sub-Totals 4500 - 4599	\$ 0.00	\$ 16594762.52
4900 - Oth Fac Acq & Con		
63000 - 63999	\$ 0.00	\$ 72450.00
64000 - 64999	\$ 0.00	\$ 100000.00
68000 - 68999	\$ 0.00	\$ 110000.00
	-----	-----
Sub-Totals 4900 - 4999	\$ 0.00	\$ 282450.00
	-----	-----
Total Expenditures	\$ 0.00	\$ 16877212.52
Transfers:		
52300 - 52399	\$ 0.00	\$ 13604008.07
69330 - 69339	\$ 0.00	-\$ 13604008.07
	-----	-----
Total Transfers	\$ 0.00	\$ 0.00
	=====	=====
Ending Balance	\$ 0.00	\$ 6100441.69

Annual Financial Report and Budget - Level II  
06-30-2010

Run Date: 01/07/2011  
LEA: 5703000  
District: MENA SCHOOL DISTRICT

PAGE #: 296  
Date Received: 09/30/2010  
County:

	Actual FY 09-10	Budget FY 10-11
	-----	-----
FUND 5 - Capitol Outlay		
Beginning Balance	\$ 0.00	\$ 0.00
	=====	=====
Ending Balance	\$ 0.00	\$ 0.00

Annual Financial Report and Budget - Level II  
06-30-2010

Run Date: 01/07/2011

LEA: 5703000

District: MENA SCHOOL DISTRICT

PAGE #: 298

Date Received: 09/30/2010

County:

	Actual FY 09-10	Budget FY 10-11
	-----	-----
2300 - Sup Svcs-Gen Adm		
61000 - 61999	\$ 0.00	\$ 100634.00
62000 - 62999	\$ 0.00	\$ 23832.00
63000 - 63999	\$ 0.00	\$ 3000.00
65000 - 65999	\$ 0.00	\$ 3399.46
66000 - 66999	\$ 0.00	\$ 2999.78
67000 - 67999	\$ 0.00	\$ 4000.00
Sub-Totals 2300 - 2399	\$ 0.00	\$ 137865.24
2600 - Op & Mntc of Plnt		
63000 - 63999	\$ 0.00	\$ 563.00
64000 - 64999	\$ 0.00	\$ 500726.00
66000 - 66999	\$ 0.00	\$ 6169.00
Sub-Totals 2600 - 2699	\$ 0.00	\$ 507458.00
3300 - Comm Svcs Ops		
61000 - 61999	\$ 0.00	\$ 83941.00
62000 - 62999	\$ 0.00	\$ 16977.00
63000 - 63999	\$ 0.00	\$ 3900.00
65000 - 65999	\$ 0.00	\$ 12410.00
66000 - 66999	\$ 0.00	\$ 32572.00
67000 - 67999	\$ 0.00	\$ 2700.00
Sub-Totals 3300 - 3399	\$ 0.00	\$ 152500.00
4500 - Ed Spcf Dvlp Svcs		
67000 - 67999	\$ 0.00	\$ 73629.00
Sub-Totals 4500 - 4599	\$ 0.00	\$ 73629.00
4700 - Bld Impv Svcs		
63000 - 63999	\$ 0.00	\$ 563.00
66000 - 66999	\$ 0.00	\$ 24855.00
67000 - 67999	\$ 0.00	\$ 175000.00
Sub-Totals 4700 - 4899	\$ 0.00	\$ 200418.00
5500 - Ind Cost		
68000 - 68999	\$ 0.00	\$ 10446.06
Sub-Totals 5500 - 5899	\$ 0.00	\$ 10446.06
Total Expenditures	\$ 0.00	\$ 3606680.49
Ending Balance	\$ 0.00	\$ 6034.62

Annual Financial Report and Budget - Level II  
06-30-2010

Run Date: 01/07/2011

LEA: 5703000

District: MENA SCHOOL DISTRICT

PAGE #: 300

Date Received: 09/30/2010

County:

	Actual FY 09-10	Budget FY 10-11
	-----	-----
FUND 8 - Food Service		
Beginning Balance	\$ 0.00	\$ 108282.71
Revenues:		
15000 - 15999	\$ 0.00	\$ 700.00
16000 - 16999	\$ 0.00	\$ 333563.00
32000 - 39999	\$ 0.00	\$ 7246.00
45000 - 46999	\$ 0.00	\$ 684189.00
	-----	-----
Total Revenues	\$ 0.00	\$ 1025698.00
Expenditures:		
3100 - Fd Svc Ops		
61000 - 61999	\$ 0.00	\$ 269328.08
62000 - 62999	\$ 0.00	\$ 88438.34
63000 - 63999	\$ 0.00	\$ 20000.00
65000 - 65999	\$ 0.00	\$ 1000.00
66000 - 66999	\$ 0.00	\$ 515000.00
67000 - 67999	\$ 0.00	\$ 381.00
68000 - 68999	\$ 0.00	\$ 400.00
	-----	-----
Sub-Totals 3100 - 3199	\$ 0.00	\$ 894547.42
	-----	-----
Total Expenditures	\$ 0.00	\$ 894547.42
	=====	=====
Ending Balance	\$ 0.00	\$ 239433.29



	Actual FY 10-11	Budget FY 11-12
FUND 6501 - Federal Grants		
Beginning Balance	\$ 0.00	\$ 0.98
Revenues:		
45000 - 46999	\$ 770651.46	\$ 834365.00
Total Revenues	\$ 770651.46	\$ 834365.00
Expenditures:		
1500 - Comp Ed Prog		
61000 - 61999	\$ 69780.73	\$ 69257.40
62000 - 62999	\$ 25193.57	\$ 23090.60
63000 - 63999	\$ 105943.97	\$ 186230.00
65000 - 65999	\$ 0.00	\$ 2000.00
66000 - 66999	\$ 102234.76	\$ 88699.36
67000 - 67999	\$ 121157.31	\$ 68996.00
68000 - 68999	\$ 0.00	\$ 24050.00
Sub-Totals 1500 - 1899	\$ 424310.34	\$ 462323.36
2100 - Sup Svcs-Stud		
63000 - 63999	\$ 2632.66	\$ 3499.98
65000 - 65999	\$ 976.95	\$ 0.00
66000 - 66999	\$ 9950.86	\$ 13035.00
68000 - 68999	\$ 0.00	\$ 2580.00
Sub-Totals 2100 - 2199	\$ 13560.47	\$ 19114.98
2200 - Sup Svcs-Inst Stf		
61000 - 61999	\$ 129192.79	\$ 136722.00
62000 - 62999	\$ 32520.83	\$ 33582.00
63000 - 63999	\$ 27458.83	\$ 5000.00
65000 - 65999	\$ 20313.59	\$ 34950.00
66000 - 66999	\$ 18885.21	\$ 27859.64
68000 - 68999	\$ 1284.00	\$ 18343.00
Sub-Totals 2200 - 2299	\$ 229655.25	\$ 256456.64
2300 - Sup Svcs-Gen Adm		
61000 - 61999	\$ 68299.63	\$ 69532.00
62000 - 62999	\$ 17046.47	\$ 17939.00
63000 - 63999	\$ 1345.00	\$ 0.00
65000 - 65999	\$ 1805.63	\$ 1000.00
66000 - 66999	\$ 4266.37	\$ 2000.00
67000 - 67999	\$ 0.00	\$ 2000.00
68000 - 68999	\$ 615.32	\$ 2000.00
Sub-Totals 2300 - 2399	\$ 93378.42	\$ 94471.00
3300 - Comm Svcs Ops		
63000 - 63999	\$ 0.00	\$ 1000.00
66000 - 66999	\$ 0.00	\$ 1000.00
Sub-Totals 3300 - 3399	\$ 0.00	\$ 2000.00
5500 - Ind Cost		
68000 - 68999	\$ 9746.00	\$ 0.00
Sub-Totals 5500 - 5899	\$ 9746.00	\$ 0.00

5703000

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ict: MENA SCHOOL DISTRICT

Page #: 2

Actual FY 10-11

Budget FY 11-12

Expenditures

\$ 770650.48

\$ 834365.98

ig Balance

\$ 0.98

\$ 0.00

	Actual FY 10-11	Budget FY 11-12
5756 - Federal Grants		
Beginning Balance	\$ 54375.09	\$ 0.20
Revenues:		
100 - 46999	\$ 105537.00	\$ 170080.00
Revenues	\$ 105537.00	\$ 170080.00
Expenditures:		
100 - Sup Svcs-Inst Stf		
100 - 61999	\$ 66094.90	\$ 62533.00
100 - 62999	\$ 16540.75	\$ 16103.00
100 - 63999	\$ 31883.77	\$ 0.00
100 - 65999	\$ 19222.66	\$ 33601.20
100 - 66999	\$ 26169.81	\$ 38843.00
100 - 68999	\$ 0.00	\$ 19000.00
Totals 2200 - 2299	\$ 159911.89	\$ 170080.20
Expenditures	\$ 159911.89	\$ 170080.20
Ending Balance	\$ 0.20	\$ 0.00

	Actual FY 10-11	Budget FY 11-12
FUND 6781 - Federal Grants		
Beginning Balance	\$ 1146.40	\$ 24.40
Expenditures:		
2200 - Sup Svcs-Inst Stf		
66000 - 66999	\$ 1122.00	\$ 0.00
Sub-Totals 2200 - 2299	\$ 1122.00	\$ 0.00
Total Expenditures	\$ 1122.00	\$ 0.00
Ending Balance	\$ 24.40	\$ 24.40

	Actual FY 10-11	Budget FY 11-12
<hr/>		
1784 - Federal Grants		
Beginning Balance	\$ 10852.54	\$ 0.81
Revenues:		
100 - 46999	\$ 34417.00	\$ 63309.00
Revenues	\$ 34417.00	\$ 63309.00
Expenditures:		
100 - Comp Ed Prog		
100 - 61999	\$ 34006.00	\$ 14947.00
100 - 62999	\$ 9764.20	\$ 4465.20
100 - 66999	\$ 1498.53	\$ 0.00
100 - Totals 1500 - 1899	\$ 45268.73	\$ 19412.20
100 - Sup Svcs-Inst Stf		
100 - 63999	\$ 0.00	\$ 10000.00
100 - 66999	\$ 0.00	\$ 30897.61
100 - 68999	\$ 0.00	\$ 3000.00
100 - Totals 2200 - 2299	\$ 0.00	\$ 43897.61
Expenditures	\$ 45268.73	\$ 63309.81
Ending Balance	\$ 0.81	\$ 0.00

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LEA: 5703000

## STATE CATEGORICAL FUNDING REPORT

PAGE #: 1

County: POLK

SIS: RPT583

District: MENA SCHOOL DISTRICT

Run Date: 09/26/2011

	Actual FY 10-11	Budget FY 11-12
ALE (SOF 275)		
Beginning Balance	\$ 0.00	\$ 0.00
Total Revenues	\$ 122906.00	\$ 126713.00
Total Expenditures	\$ 282592.16	\$ 285341.36
Total Transfers	\$ 159686.16	\$ 158628.36
Ending Balance	\$ 0.00	\$ 0.00

Actual FY 10-11

Budget FY 11-12

SOF 276)

ing Balance	\$	0.00	\$	0.00
Revenues	\$	5567.00	\$	5567.00
Expenditures	\$	5567.00	\$	5567.00
Transfers	\$	0.00	\$	0.00
ig Balance	\$	0.00	\$	0.00

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	Actual FY 10-11	Budget FY 11-12
(SOF 223)		
ning Balance	\$ 21353.74	\$ 40701.17
Revenues	\$ 80464.00	\$ 79796.00
Expenditures	\$ 61116.57	\$ 120497.17
Transfers	\$ 0.00	\$ 0.00
ing Balance	\$ 40701.17	\$ 0.00