

# **TIER I ANNUAL UPDATE**

**Fiscal Year 2021**



**DIVISION OF ELEMENTARY  
& SECONDARY EDUCATION**

# TIER I TRAINING

- Required in [A.C.A. § 6-20-2204](#)
- See Rules Governing the Arkansas Financial Accounting and Reporting System and Annual Training Requirements (January 2017)
  - Section 10.0
  - At a minimum, two (2) persons per educational entity are required to attend an initial and annual Tier I training:
    - The school district superintendent or the education service cooperative director or the open-enrollment public charter school director; and
    - A person whose job responsibilities include preparing the budget or overall accounting responsibility.



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## TIER I TRAINING, CONT.

- The two (2) persons per LEA required to attend shall each obtain twelve (12) hours of initial training and instruction necessary to demonstrate basic proficiency as determined by the Department, including but not limited to:
  - School laws of Arkansas;
  - Laws and rules governing expenditures, fiscal accountability, and school finance
  - Ethics; and
  - Financial accounting and reporting of LEAs.
- After obtaining the initial training, the two (2) persons required to attend shall obtain a minimum of two (2) hours of Tier I annual training and instruction in order to maintain basic proficiency in the topics described. Additional annual training may be required by the department based on repetitive or flagrant audit findings or identification of multiple indicators of fiscal distress.



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# TIER II TRAINING

- Required in A.C.A. § 6-20-2204
- [See Rules Governing the Arkansas Financial Accounting and Reporting System and Annual Training Requirements](#) (January 2017)
  - Section 10.0
  - At a minimum, two hours of annual training for employees who are involved in the process of recording and/or reporting of financial transactions but:
    - Do not make decisions about selecting codes, or
    - Have a limited number of codes they can use
    - School district trainers are required to attend Tier I training
    - Training materials should be based on Tier I material and focused on the specific needs of school district employees.



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# GENERAL BUSINESS MANAGER QUALIFICATIONS

- Must complete at least 5 CASBO courses per year and must complete the 15 courses required within 3 years.
- Must renew certificate by completing at least 2 upper level CASBO courses per year after the date of certification.
- GBM failing to complete certification cannot function in that role until certification requirements are met. District/Charter/co-op must appoint another person to the position and that person must meet qualifications.
- Must meet qualifications of a Certified Arkansas School Business Official (CASBO) based on the requirements established by the Arkansas Association of School Business Officials (AASBO) or be enrolled in the CASBO required courses of study.



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## GENERAL BUSINESS MANAGER QUALIFICATIONS, CONT.

- Applies to all school districts, open-enrollment public charter schools, and education service cooperatives
- A Chief Financial Officer or Business Manager or however titled:
  - Operates under the direction of the superintendent
  - Meets minimum qualifications in ADE rule
  - Responsible for fiscal operations of entire entity
  - Person other than superintendent or charter/co-op director
- General Business Managers are required to attend the annual Tier I Training, as governed by [A.C.A. § 6-20-2204](#)
- The Job Codes for a General Business Manager are:
  - 612 for Business Manager
  - 614 for Chief Financial Officer/CFO
  - 7010 for a licensed Business/Finance Manager



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# MINIMUM WAGE/TEACHER SALARY INSURANCE & RETIREMENT MATCHING

	Calendar 2020	FY 21	Calendar 2021	FY 22	Calendar 2022	FY 23
Minimum Teacher Salary Bachelor's		\$33,800		\$34,900		\$36,000
Minimum Teacher Salary Master's		\$38,450		\$39,550		\$40,650
Classified Minimum Wage	\$10		\$11		\$11	
Insurance Match			\$164.66	unknown		unknown
Teacher Retirement School District Match		14.50%		14.75%		15.00%
Teacher Retirement Employee Match		6.50%		6.75%		7.00%
Outsourcing Contribution to ATRS		3%		4%		4%

## EDUCATOR COMPENSATION REFORM PROGRAM (ECRP)

- Act 877 of 2019 added the Educator Compensation Reform Fund to provide additional funding to school districts below the statutory minimum teacher salary schedule.
- The four-year phase-in for increasing the minimum salary schedules can be found in Act 170 of 2019.
- Funds to be utilized over four years, beginning July 1, 2019.
- Schedule of funding is posted on the [ADE ECRP website](#).
- Districts do NOT have to re-submit the application during the four-year program unless they wish to change the timing of their disbursements.



# EDUCATIONAL EXCELLENCE TRUST FUND

## A.C.A. § 6-5-307

- In determining whether a district has had an increase in EETF funds, any annual increase in the EETF funds must exceed the level of the prior fiscal year to be classified as an increase.
- EETF allocation based on each district's foundation funding (previously it was state foundation funding aid).
- The EETF amount on the final State Aid Notice (funding notification) for the current school year must be expended in the form of salaries, social security, and retirement matching for current non-federal licensed personnel.
- If adjustments are needed after June 30, district must do an underpayment for all employees in the teacher salary fund. Contact Kathleen Crain for more information.
- EETF does not apply to open-enrollment charters or co-ops
- See [Rules Governing the School District Educational Excellence Trust Fund](#)
- See [EETF calculation worksheet](#)

# HEALTH INSURANCE

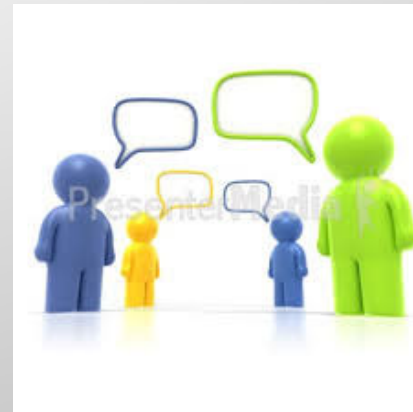
## A.C.A. § 6-17-1117

- DESE publishes Commissioner's Memo annually listing the minimum contribution rate under § 6-17-1117(a)(1) and (2). For FY21, the rate is **\$164.66**, which is applicable beginning January 1, 2021.
- School district contribution must increase by same percentage that district increases the base salary for licensed personnel, unless:
  - the raise is due to an increase in minimum teacher compensation schedule under [§ 6-17-2403](#)
  - the district has a participation rate of 75% of all eligible personnel participating in the health insurance program
  - the district has a local contribution rate of 125% or more of the minimum contribution rate required under this section



# QUESTIONS???

## DISCUSSION



## **BACKGROUND CHECKS**

### **A.C.A. § § [6-17-411](#) AND [6-17-415](#)**

- Sets a thirty (30) day deadline for DESE to inform the school board of job applicant's eligibility following a background check
- Districts shall check non-licensed employees once every five (5) years
- Non-medical-related fingerprinting services have been suspended during the COVID-19 emergency. Further information can be found in Commissioner's Memo [LIC-20-036](#).



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# HUNGER-FREE STUDENTS' BILL OF RIGHTS ACT

## A.C.A. § 6-18-715

- A school shall not:
  - Provide a meal or snack to a student that is different from a meal or snack provided to other students
  - Prevent a student from accessing the school's meal or snack services
- After five (5) lunch charges or another amount determined by the student's school district, the school **MAY** contact parent(s) or guardian(s) to:
  - Attempt to collect
  - Request parent(s) or guardian(s) to apply for meal benefits



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# HUNGER-FREE STUDENTS' BILL OF RIGHTS ACT

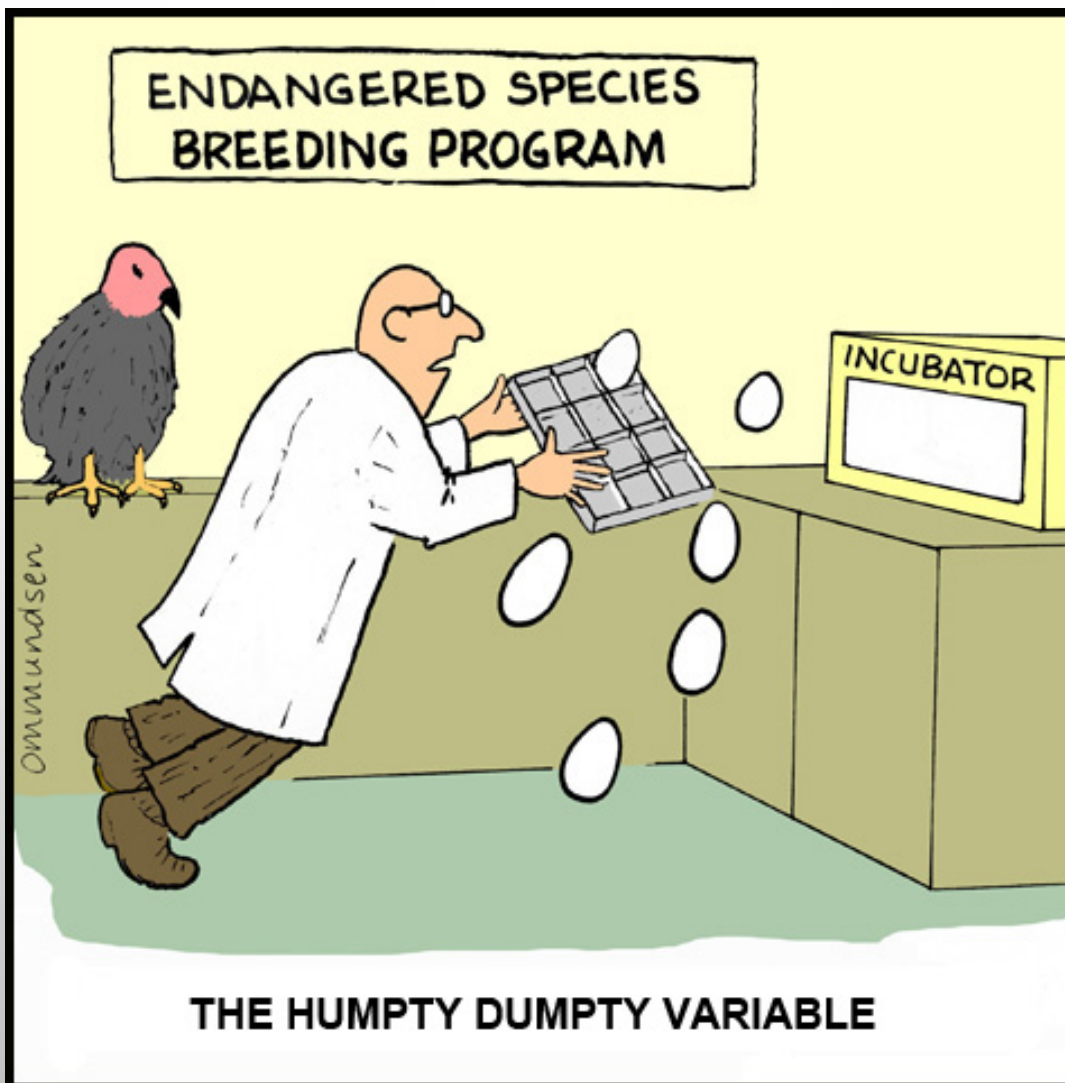
## A.C.A. § 6-18-715

- If child is unable to pay school, a school **SHALL NOT**:
  - Have a student wear a wristband;
  - Give the student a hand stamp;
  - Require the student to dispose of a meal or snack after the student is served the meal or snack
  - Require the student to sit in a location separate from other students
  - Publicly make known the name of the student; or
  - Perform any other action that may stigmatize the student

# DISCUSSION

How is Your District Handling  
Hunger-Free Students' Bill of  
Rights Requirements?







## **TAX APPEALS**

### **A.C.A. § 26-35-802**

- Property owners appealing real estate tax assessments shall pay the least of:
  - Taxes owed not in dispute
  - Taxes due by court order
  - Taxes due on last year's assessment
- After final disposition of an appeal, taxes are due within thirty (30) days



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# COUNTY EQUALIZATION BOARDS

## [A.C.A. § 26-27-315](#)

- School district superintendents of each school district in a county shall select (by majority vote) a member of the county's equalization board ([A.C.A. § 26-27-304](#)).
- Equalization (EQ) boards hear and decide on tax appeals.
- Contact your county assessor to find out who your district's representative(s) are on the County EQ Board.

# HOMESTEAD TAX CREDIT AND PROPERTY TAX RELIEF

## A.C.A. §§ [26-26-310](#) AND [26-26-1118](#)

- Increased the Homestead Property Tax Credit from \$350.00 to \$375.00
- Provides for transfers to
  - County Voting System Grand Fund (\$8 million)
  - Counties and municipalities (\$2 million)
  - Remaining funds transferred to the Long-Term Reserve Fund
- DESE has been told that districts will receive calendar year disbursement of property tax relief funds by June 30



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# LOCAL TAXES

- Districts' foundation funding amount is comprised of both state funding and local revenue.
- During economic downturn, state funding is used to ensure districts receive the foundation funding amount per student.
- State funding guarantees **the first 25 mills only**.
- Districts must plan for reduction in debt service revenue during economic downturn.
- Go to the [Local Tax by Mill Type Calculator](#) to break out your tax receipts by mill type category (URT, debt service, etc.)



## SCHOOL FUNDING WEBSITE

- [Allocations](#) – lists of funding amounts for each funding source
- [Funding Notifications](#) – select your district/charter from dropdown list – provides all funding in a document for each district/charter/co-op. Starting in 2021-22, these will replace state aid notices.
- [Funding Data](#) – shows data that is used in calculating the various types of funding
- [Tools](#) – provides tools designed to help school district and charter staff with funding estimates for student growth, declining enrollment, and local taxes my mill type.

# ADEQUACY

- Adequacy Reports, funding [matrix](#), and APA Consulting reports can be found [here](#).
- New adequacy study is being conducted by APA Consulting.
  - Tentative plans for educator panels and stakeholder listening sessions in fall 2020
  - Study team to conduct case studies in 12-16 successful schools in Arkansas



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# FY21 STATE FUNDING AMOUNTS

## A.C.A. § 6-20-2305

- 2020-21 Foundation Funding \$7,018 (increase of \$119)
- 2020-21 Alternative learning environment funding \$4,700 (no increase)
- 2020-21 ELL \$352 (increase of \$7)
- Enhanced Student Achievement – ESA (formerly NSL) state categorical funding (yearly transition = rate at former level up or down \$175)
  - \$1,576 if 90% and above
  - \$1,051 if at least 70% and less than 90%
  - \$526 if less than 70%
- Professional development funding rate is calculated in time for publication on first state aid notice each year
  - FY20 rate was \$27.40
  - FY21 rate is increasing by \$8
- Enhanced transportation funding amounts provided in [A.C.A. § 6-20-2309](#)

# MISCELLANEOUS FUNDS

## A.C.A. § 6-20-2308

- Calculated miscellaneous funds count towards a district's foundation funding, thus reducing the amount of state foundation funding aid that a district receives.
- Initial state foundation funding aid is calculated using estimated miscellaneous funds from the prior year.
- In February each year, the initial calculation of state foundation funding aid is updated to replace the initial miscellaneous funds estimate with actual miscellaneous funds received in the calendar year ending December 31.
- Miscellaneous funds include federal forest reserve funds, federal grazing rights, federal mineral rights, federal impact aid, federal flood control, wildlife refuge funds, severance taxes, payment in lieu of taxes (PILOT), and local sales and use taxes dedicated to education.
- Some miscellaneous funds could be affected by economic downturn. Depending on the timing, it could adversely affect school districts.



# NET URT REVENUES

## A.C.A. § 6-20-2305

- County treasurers submit calendar year ad valorem tax reports by January 31<sup>st</sup>. Districts should check the report to ensure accuracy.
- Total ad valorem tax is multiplied by the ratio of the school's millage rate and the uniform rate of tax (URT) to arrive at Net Revenues.
- Net Revenues > 98% of the URT multiplied by the property assessment = school district remits amount over 98% to DESE.
- Net Revenues < 98% of the URT multiplied by the property assessment = school district receives payment from DESE to true up to the 98%.



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# OPEN-ENROLLMENT PUBLIC CHARTER SCHOOL STATE FOUNDATION FUNDING

## A.C.A. § 6-23-501

For the first year of operation, the first year operating under a new license, the first year adding a new campus, and in any year a grade is added at any campus:

- Foundation funding for an open-enrollment public charter school will be based on current year three-quarter ADM from cycle 7. Until this is available:
  - First estimate uses current year July 1 enrollment
  - Second estimate uses current year quarter 1 ADM from cycle 3
  - Third estimate uses current year three-quarter ADM from cycle 6
  - Final adjustments (if necessary) for any ADM corrections submitted in cycle 7 made in July.

For further information on current-year funded charter schools, please see [Rules Governing Public Charter Schools](#) and [Student Special Needs \(Categorical\) Funding](#).

# OPEN-ENROLLMENT PUBLIC CHARTER FACILITIES FUNDING

## A.C.A. § 6-23-908

For the first year of operation, the first year operating under a new license, the first year adding a new campus, and in any year a grade is added at any campus:

- Charter facilities funding for an open-enrollment public charter school will be based on current year three-quarter ADM from cycle 7. Until this is available:
  - First estimate uses current year July 1 enrollment
  - Second estimate uses current year quarter 1 ADM from cycle 3
  - Third estimate uses current year three-quarter ADM from cycle 6
  - Final adjustments (if necessary) for any ADM corrections submitted in cycle 7 made in July.

Charter schools must meet the eligibility requirements listed in A.C.A. § 6-23-908 to receive facilities funding.

# FY21 STUDENT GROWTH FUNDING

## A.C.A. § 6-20-2305

### Calculation:

- FY21 student growth funding will compare:
  - FY20 quarter 4 ADM to FY19 3-quarter ADM from cycle 7
  - FY21 quarter 1 ADM from cycle 3 to FY20 3-quarter ADM
  - FY21 quarter 2 ADM from cycle 5 to FY20 3-quarter ADM
  - FY21 quarter 3 ADM from cycle 6 to FY20 3-quarter ADM

### Comparison:

- An eligible school district will receive the higher funding category after comparing student growth funding plus special needs isolated/small district funding to declining enrollment funding

### Expenditure:

- Student growth and declining enrollment are unrestricted funding categories, but expenditures are tracked for reporting to the legislature (no transfers out of these codes)

See calculator tool on the [DESE – School Funding website](#).

See [Rules for Declining Enrollment and Student Growth Funding](#).

Contact David Allison for more information at [david.allison@arkansas.gov](mailto:david.allison@arkansas.gov)

# QUESTIONS???

## DISCUSSION



# ESA REQUIRED EXPENDITURES AND BALANCES

## A.C.A. § 6-20-2305(B)(4)(F)(I)

- See [Rules Governing the Distribution of Student Special Needs Funding and the Determination of Allowable Expenditures of Those Funds](#) (May 2016)
- Districts required to spend 85% of annual ESA funding (*waived in 2019-20*)
- If June 30, 2012 ESA Balance exceeded 15% of FY12 ESA funding, district is required to reduce the balance by a minimum of 10% per year until the balance is no more than 15% (SOF 281) (*waived in 2019-20*)
- May request a one-year waiver due to “unusual and limited circumstances”
- Districts under direct or coordinated support must submit ESA budget in Indistar. DESE will approve these budgets based on district needs and support plan.

**A.C.A. § 6-20-2305(B)(4)(F)(I)  
ENHANCED STUDENT ACHIEVEMENT  
FUNDING ESA (PREVIOUSLY NSL), CONT.**

- The list of approved programs established before the passage of this act by the state board under subdivision (b)(4)(C)(i)(a) of this section shall expire on June 30, 2022.
- New rules are pending that incorporate revised approved programs. See [Pending Rules](#).



# ESA (FORMERLY NSL) MATCHING GRANT PROGRAM

## A.C.A. § 6-20-2305

- ESA Matching Grants – based on prior year ESA (1281 & 2281) expenditures for evidence-based programs such as tutors, before- and after-school academic programs, and prekindergarten programs.
- \$5,300,000 set aside to be distributed on a dollar for dollar pro rata matching basis until funds are exhausted.
- See Commissioner's Memo [FIN-20-022](#) for more information.



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## CATEGORICAL BALANCES

### A.C.A. § 6-20-2305(E)(2)

- See [Rules Governing the Distribution of Student Special Needs Funding and the Determination of Allowable Expenditures of Those Funds](#) (May 2016)
- Requires that the balance of all categorical funds be no more than 20% of annual categorical funding\*.
- If the balance exceeds 20%, the district is required to reduce the balance by a minimum of 10% per year until the balance is no more than 20%\*.

*\*Waived for 2019-20 school year.*

**WAIVED FOR  
2019-20 ONLY**

# **LIMITATION ON FUND BALANCES**

## **A.C.A. § 6-20-2210**

- Districts with a year end net legal balance that exceeds 20% of current year net legal balance revenues shall reduce the net legal balance to no more than 20% of current year net legal balance revenues within 5 years
  - Balances required to be transferred to Fund 3200.
  - General building transfers to fund 3000
  - Review monthly on APSCN website at the following link:
    - <http://www.apscn.org/reports/hld/distinfo/distinfo.htm>
- Net legal balance is the combined balance for the teacher salary fund, the operating fund, and the debt service fund; minus the combined balance for categorical funds and escrow balance restricted for the retirement of federal qualified bonds
  - Net legal balance revenues are the revenues placed in the salary fund, the operating fund, and the debt service fund; minus revenues placed in the categorical funds and proceeds derived from federal qualified bonds

**WAIVED FOR  
2019-20 ONLY**

*(fund balance limitations have been waived for 2019-20 school year)*

## **LIMITATION ON FUND BALANCES A.C.A. § 6-20-2210, CONT.**

**WAIVED FOR  
2019-20 ONLY**

- Districts balances may be reduced by transferring funds into the building fund.
- Funds transferred into the building fund must be used for construction, renovation, repair, or other planned expenditures.
- If the building fund expenditures are canceled, and transferring the funds back to the fund from which they came would increase the net legal balance to more than 20%, the district may spend the funds on:
  - Prekindergarten programs
  - Remediation programs
  - Career and technical education or workforce readiness programs, or
  - Any other program or for any other purpose allowed by law.

## M&O 9% Balance

- If any amount of the M&O dedicated nine percent (9%) is unspent at the end of the school district's fiscal year, the funds shall carry over, and the school district must transfer the remaining amount into a public school facilities escrow account.
- Fund Source of Fund code 2391 shall be used for this escrow account.
- The funds in escrow may be used in any fiscal year for payment of utilities and costs of custodial, maintenance, repair, and renovation activities, which include related personnel costs, for public school facilities.
- The M&O requirement is NOT waived.
- See Commissioner's Memo [FIN-19-047](#)

## FUND BALANCE WAIVERS

**WAIVED FOR  
2019-20 ONLY**

- School districts can carry forward more than 20% of state categorical funds, including ESA, **during the COVID-19 emergency.**
- School districts can carry forward more than 15% of ESA funds **during the COVID-19 emergency.**
- School districts can carry forward more than 20% of net legal revenue **during the COVID-19 emergency.**
- These waivers will **NOT** continue after the COVID-19 emergency has passed – so the fund balance limits will likely be back in place for 2020-21. Districts should plan accordingly.



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# DISCUSSION

How is your district handling fund balances for year end 2019-20? Are you budgeting to spend all carryforward plus new funds?



## CARES ACT (COVID-19) EDUCATION FUNDING

Education leaders will have the flexibility to use funds from the Elementary and Secondary School Education Relief Fund (ESSER Fund) for immediate needs, such as:

- Food Security
- Direct Student Support/Continuous Learning Opportunities
- Technology
- Systemic Procedures

See Commissioners Memo [LS-20-089](#).

Also see [DESE guidance and waivers](#).

More information can be found at:

<https://oese.ed.gov/files/2020/04/GEER-Certification-and-Agreement.pdf>

ESSER FAQs can be found at:

<https://oese.ed.gov/files/2020/05/ESSER-Fund-Frequently-Asked-Questions.pdf>

## **ARKANSAS PUBLIC SCHOOL PROCUREMENT BIDDING – A.C.A. § 6-21-301 *et seq.***

- The board of directors of each school district shall prescribe the method of soliciting bids and may adopt other rules governing the procurement of commodities.
- Districts may adopt state procurement procedures as district policy except where they conflict with Title 6.
- Purchases exceeding the purchase price amount listed in A.C.A. § 6-21-304(a)(1)(A)(i)(a), as adjusted pursuant to A.C.A. § 6-21-304(a)(1)(B), shall be procured by soliciting bids.
- Purchasing official may reject all bids and purchase the commodity by negotiating a contract
  - If purchasing official determines purchase should be made by negotiation, each responsible bidder who submitted a bid shall be notified of the determination and given the opportunity to negotiate.
- Open market purchases may be made when purchase price is less than the purchase price threshold as adjusted in A.C.A. § 6-21-304(a)(1)(B).



## ARKANSAS PUBLIC SCHOOL PROCUREMENT BIDDING – [A.C.A. § 6-21-301](#) *et seq.*

- Commodities means all supplies, goods, material, equipment, machinery, facilities, personal property, and services other than personal and professional services purchased for or on behalf of the school district.
- The following commodities may be purchased without soliciting bids:
  - Commodities in instances of an unforeseen and unavoidable emergency (see further requirements in [A.C.A. § 6-21-305](#)).
  - Commodities available only from the U.S. government.
  - Utility services.
  - Used school buses, used equipment and machinery (definition of used school bus in [A.C.A. § 6-21-306](#)).
  - Commodities available only from a single source.
    - purchasing official must determine in writing that it is not practicable to use other than the required or designated commodity or service, and a copy of this statement shall be attached to the purchase order.

# ARKANSAS PUBLIC SCHOOL PROCUREMENT

- State procurement laws can be found on the website of the [Office of State Procurement](#).
- In the document “State of Arkansas Procurement Laws and Rules”, school districts fall under the category of political subdivisions.
- Office of State Procurement has contract administration best practices guide on the website.
- Public schools may purchase off the [statewide contracts](#).
- Public schools may use a purchasing agreement established by another governmental entity (example: [TIPS/TAPS](#)).
- For projects (major repairs/alterations, new buildings/structures) with an estimated cost of \$35,000 or more, there are specific requirements including advertising, sealed bids, timelines for awarding bids, bid bond, performance bonds, contractor licenses, and engineer and architect licenses ([A.C.A. § 22-9-203](#))

# ARKANSAS PUBLIC SCHOOL PROCUREMENT

- It is the policy of the State of Arkansas and its political subdivisions that political subdivisions (which includes school districts) shall follow the procedures for professional services stated in [A.C.A. § 19-11-801](#) *et seq.*, except that competitive bidding shall not be used for the procurement of legal, financial advisory, architectural, engineering, construction management, and land surveying professional consultant services.
- A political subdivision (school district) shall not use competitive bidding for the procurement of other professional services with a two-thirds vote of its governing body (school board) – [A.C.A. § 19-11-802](#)
- The Office of State Procurement has published a memo on [Cooperative Procurement for School Districts](#).

## PROCUREMENT REMINDERS

- [A.C.A. § 6-21-307](#) – School districts may purchase a new motor vehicle from a motor vehicle dealer if the purchase price does not exceed the fleet price awarded by the Office of State Procurement.
- [A.C.A. § 6-21-306](#) – The purchase of used school buses (used means two years after date of issuance of certificate of origin) is not subject to competitive bidding.
- [A.C.A. § 6-21-301](#) et seq. The board of directors of each school district shall prescribe the method of soliciting bids and may adopt other rules governing the procurement of commodities.
- Effective July 1, 2020, the threshold is adjusted to \$21,284, a change of 1.79%. See Commissioner's Memo [FIN-20-044](#).
- [A.C.A. § 19-11-801](#) contains additional requirements regarding procurement of professional services for school districts.

## **FEDERAL PROCUREMENT PROCEDURES**

### **(2 CFR 200.320)**

- All federal expenditures must be allowable, reasonable, and essential to the success of the federal program
- Micro-purchases (under \$10,000) – do not require competitive bid; requires distributing purchases among qualified suppliers to the extent practicable
- Small Purchases (\$10,000 to \$249,999) - require price quotations from at least two qualified sources
- Purchases of \$250,000 and greater – require formal bidding procedures – sealed bids, competitive proposals or single source supplier

## STATE VS. FEDERAL PROCUREMENT

- State Purchasing Threshold (2020-2021) = **\$21,284**
- Federal Micro-Purchase Threshold = **\$10,000** (2 CFR 200.67)
- Supplies purchased with non-federal funds are required to use the purchasing threshold of \$21,284 for obtaining bids
- Supplies purchased with federal funds are required to use the micro-purchase threshold of \$10,000 for obtaining bids
- Individual school district policies may set thresholds lower than required by law. **If your district's policy is more restrictive, you must follow your district's policy!**

## CODE OF FEDERAL REGULATIONS REFERENCES

- Micro Purchases 2 CFR 200.67
- 10% Variance 2 CFR 200.308
- Equipment 2 CFR 200.213
- Procurement Standards 2 CFR 200.317-326
- Time Certifications 2 CFR 200.430



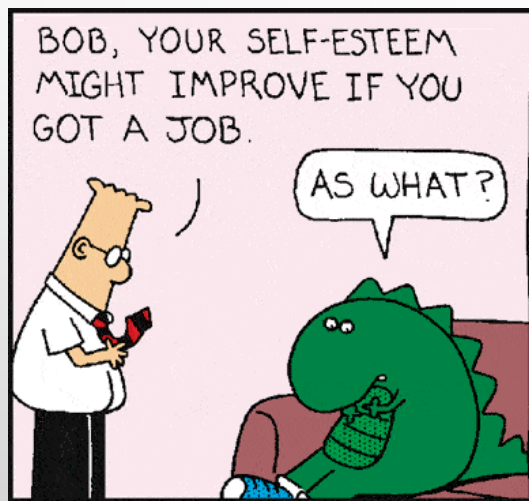
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## **SPLIT PROCUREMENT**

No purchasing official shall parcel or split any item or items with the intent or purpose to enable the purchase to be made under a less restrictive procedures!



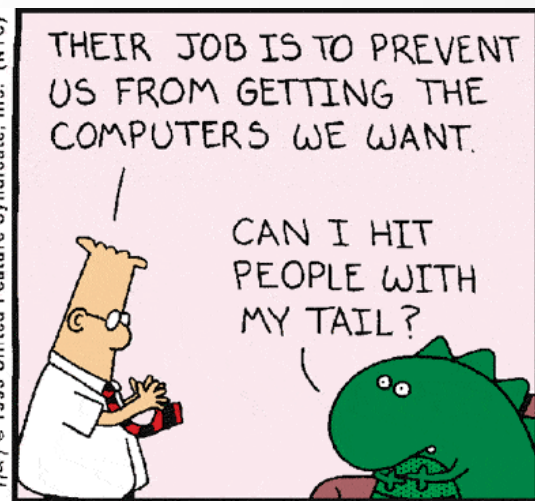




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# QUESTIONS???

## DISCUSSION



# FISCAL ACCOUNTABILITY

## A.C.A. [§ 6-20-1901](#), ET. AL

- ADE shall review the financial management practices of districts
  - Identify early material and non-material indicators of fiscal distress and early intervention
  - Provide continuous fiscal support to districts who have been turned back to local control for three (3) years
- Added additional indicators for fiscal distress
  - Failure to comply with rules concerning general business manager qualifications
  - Failure to comply with reporting, debt approval, or other requirements placed on a district that has been returned to local control



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## 10% VARIANCE IN FEDERAL FUNDS BUDGETS

- Federal expenditures cannot exceed 10% of the budget total for each function.
- The 10% Variance is determined by comparing the difference in the budgeted expenditure amount to the actual expenditure amount by the total for each **function**.
- The 10% variance does not apply to Indirect cost (Function 5500). Actual indirect cost taken cannot exceed budget amount.
- 10% variance does not apply to categorical funds.
- A budget amendment may be needed to remain in compliance with the 10% variance rule. Budget amendments must be submitted by May 1.
- Commissioner's Memo [COM-20-052](#)

## EXAMPLE OF 10% VARIANCE IN FEDERAL FUNDS BUDGETS

Function	Budgeted Amount	Actual Expenditure	10% of Total Function Budget	Variance Budget to Actual	Notes
1591 Title I Schoolwide Instruction	\$126,866.73	\$127,519.90	\$12,686.67	-\$653.17	Over budget but within 10% variance
2170 Parent Involvement	\$3,500.00	\$2,532.75	\$350.00	\$967.25	Not over budget
2210 Improvement of Instruction	\$19,400.00	\$32,855.00	\$1,940.00	-\$13,455.00	Out of compliance - expenditures exceed budget by more than 10%
2213 Instructional Staff Training	\$10,478.39	\$15,097.78	\$1,047.84	-\$4,619.39	Out of compliance - expenditures exceed budget by more than 10%

## **FY21 BUDGET REVIEWS ITEMS TO BE REVIEWED**

- GT Requirement
  - Debt (proper coding)
  - Revenues
  - Expenditures
    - Fund Balances  
(including Act 1105)
    - Categorical Funds
  - 9% M&O Requirement
  - Food Service
  - Capital Expenses
  - Taxes
  - Employee Benefits
  - Transfers
- 
- Will concentrate on expenditures, especially salaries and benefits
  - Matrix transfer is budgeted appropriately (Object Code 69321) and (Object 69322)

## DISCRETIONARY GRANTS

- Discretionary grants will be processed electronically on the GMS (Grants Management System) effective July 1, 2021
- Must attend GMS training session or view the [recorded training session](#) to access the grant system
- Mid-year and end-of-year financial and performance reporting **required**
- Maximum initial funding up to 50%
- Any funds remaining after 90 days after the period of performance must be returned to ADE
- Examples: Computer Science Specialists, Distance Learning, Special Education Specialists, APPEL Site Grants, Novice Teacher Mentoring, School Based Health Centers, Content Specialists, etc.
- Contact Traci Boyd ([traci.boyd@arkansas.gov](mailto:traci.boyd@arkansas.gov)) or Patricia Siribouth ([patricia.siribouth@arkansas.gov](mailto:patricia.siribouth@arkansas.gov)) for more information.

## MANAGEMENT RESPONSE LETTERS – FEDERAL AUDIT FINDING

- [2CFR 200.521](#) requires that the pass-through entity, DESE, provide a management decision for federal audit findings
- Letters will indicate required action from the LEA/ESC, which is due to DESE 30 days upon receipt
- If all corrective actions have not been completed, a timetable for completion **must** be included with the response



# AUDIT CORRECTIVE ACTION PLANS

- Corrective action plans (CAP) shall include the following elements:
  - Each finding must be individually addressed (use reference numbers assigned by the auditor i.e., 2019-001)
  - Include the contact person responsible for the CAP
  - Provide a detailed planned corrective action
  - Provide an anticipated completion date for the planned corrective action
  - Specific reasons for disagreement with audit findings, if applicable



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# AUDIT CORRECTIVE ACTION PLANS

- Prompt action is essential. ADE will determine if the corrective action for each finding is clear, specific, and could be reasonably expected to correct the underlying cause of the finding.
- Recurrence of findings may involve significant federal funds that must be returned, programmatic concerns, or significant control weaknesses that could jeopardize receipt of federal funds in the future.
- Uniform guidance requires that the auditee include more detailed reasons for any recurring findings in the CAP
- The corrective action plan must be prepared by the school entity and not the auditor
- The CAP shall be received within thirty (30) days of filing with the Federal Audit Clearinghouse (FAC)
- Commissioner's Memo [FIN-20-016](#) includes further details

**ACT 867 OF 2019**  
**A.C.A. § 10-4-413(C)**  
**SCHOOL AUDITS**

- Prohibits a school district from selecting an alternative basis of accounting for its annual school audit and instead mandates a regulatory basis of accounting audit
  - 233 out of 254 school entities currently use the regulatory basis audit
  - Does not prohibit a school district from using a private audit



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## **COMMON FEDERAL AUDIT FINDINGS**

- Unallowable Costs
- Private School Consultation not completed
- Expenditures charged to the program not included in approved budget
- Out of compliance with 10% Variance
- Time Certifications not signed by both employee and supervisor
- Salaries not paid according to district salary schedule
- Salaries paid without signed contracts

# QUESTIONS???

## DISCUSSION



# RULES GOVERNING ETHICAL GUIDELINES AND PROHIBITIONS FOR EDUCATIONAL ADMINISTRATORS, EMPLOYEES, BOARD MEMBERS AND OTHER PARTIES (MARCH 2016)

Generally, [A.C.A. § 6-24-101](#) *et seq.*

- Board members may contract with the District only when there are unusual and limited circumstances and the local school board approves it. If the contract is worth at least \$10,000 it must be approved by the Commissioner.
- A District may hire a Board member's family member only when there are unusual and limited circumstances and the local school board approves it. If the contract is worth more than \$5,000 it must be approved by the Commissioner.
- A District may promote or give a raise to a Board member's family member if the school board approves it. If the contract increases compensation by more than \$2,500 it must be approved by the Commissioner

# RULES GOVERNING ETHICAL GUIDELINES AND PROHIBITIONS FOR EDUCATIONAL ADMINISTRATORS, EMPLOYEES, BOARD MEMBERS AND OTHER PARTIES (MARCH 2016)

- An administrator may not contract with the district
- The district may not enter into a contract if an administrator has an interest in the contract
- Any administrator may contract with a public educational entity other than the one employing him/her if the local school board approves it and there are unusual and limited circumstances. Regardless of the dollar amount, the contract must be approved by the Commissioner.
- The district may contract with an administrator's family member if there are unusual and limited circumstances and the local school board approves it. Regardless of the dollar amount, the contract must be approved by the Commissioner.



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## RULES GOVERNING ETHICAL GUIDELINES AND PROHIBITIONS FOR EDUCATIONAL ADMINISTRATORS, EMPLOYEES, BOARD MEMBERS AND OTHER PARTIES (MARCH 2016)

- A district may contract with an employee if the local school board approves and there are unusual and unlimited circumstances. If the contract is worth at least \$10,000; it must be approved by the Commissioner.
- A district may contract with the spouse or relative of an employee without Commissioner approval.
- There are no prohibitions on hiring employees' family members as employees.



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## **ETHICAL GUIDELINES EXAMPLE**

Robert Jones, a member of the local school board, owns Jones Auto Repair Shop. It is the only auto repair company in the school district's area. The district usually spends \$2,500 on auto repairs each year. Can the school district contract with Jones Auto Repair?

1. Yes, as long as the local school board determines the contract is in the best interest of the district and the Commissioner approves the contract.
2. Yes, under unusual and limited circumstances and as long as the local school board determines the contract is in the best interest of the district.
3. No, because the a board member is prohibited from contracting with the school district that they serve.

## ETHICAL GUIDELINES EXAMPLE

Robert Jones, a member of the local school board, owns Jones Auto Repair Shop. It is the only auto repair company in the school district's area. The district usually spends \$2,500 on auto repairs each year. Can the school district contract with Jones Auto Repair?

2. Yes, under unusual and limited circumstances and as long as the local school board determines the contract is in the best interest of the district. ([A.C.A. § 6-24-105 \(a\)](#))

## **ETHICAL GUIDELINES EXAMPLE**

Robert Jones' wife is looking for a job as a bookkeeper. The school district is looking to hire a bookkeeper for \$30,000. The wife meets all job qualifications, as do two other candidates. Can the district hire the wife as the bookkeeper?

1. Yes, with local board approval.
2. Yes, if the local board determines the situation presents unusual and limited circumstances, the local board may hire her.
3. Yes, if the local board reviews and approves based on unusual and limited circumstances and sends to the Commissioner to determine if the situation presents unusual and limited circumstances and approves the employment contract.

## ETHICAL GUIDELINES EXAMPLE

Robert Jones' wife is looking for a job as a bookkeeper. The school district is looking to hire a bookkeeper for \$30,000. The wife meets all job qualifications, as do two other candidates. Can the district hire the wife as the bookkeeper?

3. Yes, if the local board reviews and approves based on unusual and limited circumstances and sends to the Commissioner to determine if the situation presents unusual and limited circumstances and approves the employment contract. ([A.C.A. §6-24-105 \(b\)\)](#))

## ETHICAL GUIDELINES EXAMPLE

What if the district wants to hire the daughter of Donna Smith, who is an administrator in the school district, as a bookkeeper?

- A member of an administrator's family or former spouse may not be initially employed as a disbursing officer of the public educational entity where the administrator is employed unless the public educational entity receives written approval from the Commissioner of Elementary and Secondary Education.
- Before issuing a written approval or denial, the commissioner shall request Arkansas Legislative Audit to review the internal controls, including the segregation of duties, present at the public educational entity.
- Arkansas Legislative Audit shall report its findings in writing to the commissioner.
- [A.C.A. § 6-24-106](#)

## **ETHICAL GUIDELINES EXAMPLE**

River Valley Archery Range is the only archery range within 100 miles of School District 1. The Assistant Superintendent for Facilities at School District 1 and his wife own River Valley Archery Range. The school district wants to contract with River Valley Archery Range for a total of \$1,750 per year. Can School District 1 contract with River Valley Archery Range?

1. Yes, as long as the local school board and Commissioner approve the contract.
2. Yes, with only local board approval because the contact is less than \$10,000.
3. No, because the Assistant Superintendent is prohibited from contracting with the school district that employs him and there are no exceptions.

## ETHICAL GUIDELINES EXAMPLE

River Valley Archery Range is the only archery range within 100 miles of School District 1. The Assistant Superintendent for Facilities at School District 1 and his wife own River Valley Archery Range. The school district wants to contract with River Valley Archery Range for a total of \$1,750 per year. Can School District 1 contract with River Valley Archery Range?

3. No, because the Assistant Superintendent is prohibited from contracting with the school district that employs him and there are no exceptions.  
([A.C.A. § 6-24-106](#))

## FINANCIAL ACCOUNTING HANDBOOK

- Contains all necessary coding information
  - User name – apscn
  - Password - docs



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## ARKANSAS SCHOOL FINANCE MANUAL

- Funding matrix
- Categorical funding
- Student Growth funding
- Declining Enrollment funding
- Isolated funding
- Bonded Debt Assistance
- Miscellaneous funds
- Federal funds
- E-Rate
- Special Education funding
- Child Nutrition
- Better Chance
- Medicaid



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# SCHOOL LEVEL EXPENDITURE CODING

- It is better for the districts, when feasible, to code expenditures to the applicable LEA(s) rather than the state having to allocate at the state level with the ADA % allocation method to all LEAs.
- All “central/district-wide” expenditures will be allocated to valid LEAs in a “central/section” of the proposed draft reporting of PPE calculation per LEA to meet school level reporting requirements.
- The exception program for eFinance and cycles 1, 8, and 9, will validate all location required coding to the official LEA table.



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## **APSCN CODING CHANGES – CM [FIN-20-036](#)**

- Fund 6441 (21CCLC) allows transportation expenditures by transfer of funds from fund 6441 to fund **2001** for cost of transporting students for the program.
- New coding in CM for grants that allow rent/lease expenditures where coop/district does not have a mortgage on the building containing the rented space.
- Local revenue labeled Common School Fund on County Treasurer Statement is severance tax – 21200.
- Property Tax Relief Fund must be coded to 11115 or 11125.
- Other coding updates are in the CM.

## THINGS TO REMEMBER REGARDING CODING

- Coding is very important and key to accuracy of reporting data!
- Journal entries to salary will not be allowed. Do not do a payroll redistribution until you are sure it is final. You should start trying to verify salaries in early June. If you have issues at the end of the fiscal year, call in a help ticket to APSCN FMS for assistance and direction.



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# QUESTIONS???

## DISCUSSION



## SALES AND USE TAX

- Districts are only exempt from paying taxes on items that are exempted by law.
- District pays use tax on items purchased from out of state vendor that does not charge tax on the invoice.
- Districts pay use tax for any transaction for which it was invoiced.
- “Digital resources” has been removed from the definition of Instructional Materials.
- DFA opinion that computers, tablets, iPads, and similar items are taxable purchases.



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## **SALES TAX EXEMPTIONS**

- School buses sold to Arkansas school districts (A.C.A. § 26-52-410)
- Motor vehicles sold to Arkansas school districts (A.C.A. § 26-52-410)
- Food, food ingredients, or prepared food sold in a school cafeteria or lunch room operated primarily for pupils and teaches (A.C.A. § 26-52-401)
- Gasoline and diesel fuel purchased by a school district
- Sales of tickets for admission to athletic events and interscholastic activities at public and private schools (A.C.A. § 26-52-412)
- Sales of sheet music, handheld calculators, electronic software, maps, globes, art supplies, manipulatives, and charts for classroom use (A.C.A. § 26-52-437)
- Video tapes, DVDs, films, or cassettes used as part of a course of study (A.C.A. § 26-52-437)
- Textbooks, library books, and other instructional materials are exempt if purchased by a school district (A.C.A. § 26-52-437)

# FEDERAL TIME CERTIFICATION

## 2CFR 200.430(i)

- Every district employee paid with federal funds must demonstrate a Time Distribution Record by either:
  - Monthly Personnel Attendance Report (PARs) – if paid from more than one federal fund or a federal fund and one other fund
  - Semi-Annually Time Certification – if 100% of salary is charged to a single fund



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WE NEED SOME NEW TARGON,  
THE PUBLIC ARE STARTING TO  
UNDERSTAND WHAT WE'RE  
TALKING ABOUT!

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# RESOURCES

- ADE Web Site – <http://dese.ade.arkansas.gov/>
  - Commissioner's Memos
  - Publications and Reports
  - Rules
- APSCN Web Site – <http://www.apscn.org>
- FMS Listserv –
  - <http://lists.state.ar.us/mailman/listinfo/fms>
- SMS Listserv –
  - [http://lists.state.ar.us/mailman/listinfo/tac\\_hac](http://lists.state.ar.us/mailman/listinfo/tac_hac)
- APSCN Field Support
  - On-site, phone, email support M-F, 8:00 a.m.-4:30 p.m. or 7:30 a.m.-4:00 p.m.
- APSCN Help Desk
- 501.682.4357 (682-HELP)

# RESOURCES

- ADE Data Center - <http://adedata.arkansas.gov>
- My School Info - <https://myschoolinfo.arkansas.gov/>
- Child Nutrition - <http://dese.ade.arkansas.gov/divisions/child-nutrition-unit>
  - Procurement regulations and audit requirements  
<http://dese.ade.arkansas.gov/divisions/child-nutrition-unit/regulations-and-policy>
- Academic Facilities and Transportation -  
<http://arkansasfacilities.arkansas.gov/>
- Arkansas Legislative Audit -  
<http://www.arklegaudit.gov/>



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# ACTS OF 2019 REGULAR SESSION AND OTHER REMINDERS

- Act 83 - Districts shall include a literacy plan in the annual school-level improvement plan and choose a curriculum
- Act 171 – exempts active-duty family residing on military base from school choice transfer deadlines if application filed within 15 days of arrival on military base.
- Act 939 – Districts with 20 or more children of military families must designate a military education coordinator
- Act 190 – School Counselor must spend a minimum of 90% of student contact days providing services, and other requirements
- Act 429 – Prohibits public school from charging a private school or home school student for concurrent enrollment course unless the public school also charges public school students for the same course.
- Act 430 – Districts must adopt policy that allows private or home-school student to enroll in academic course if the enrollment doesn't create a financial loss for the district.
- Act 466 – Public high school students are required to earn a credit in personal and family finance in grades 9-12 in order to graduate.
- Act 563 – Full-time bus drivers employed to drive regular routes are eligible for health insurance.
- Act 597 – School districts must provide copy of policies regarding the dates of their annual election to the county board of election commissioners at least 100 days prior to candidate filing period.
- Act 815 – Allows all school district to apply for waivers.
- Act 979 – Requires DESE to identify maximum number of students in grades 5-12 without additional teacher compensation.

# ACTS OF 2019 REGULAR SESSION AND OTHER REMINDERS

- Act 1028 – Amends FOIA to require all open public meetings to be at least audio-recorded, and for the recording to be maintained for one year.
- Act 1029 – Non-codified anti-bullying.
- Act 545 – Annual school election will be held on the date of the preferential primary or general election in even number years, and on the first Tuesday following the first Monday in Nov or the third Tuesday in May on odd number years.
- Act 656 - Declares home-schooled students eligible to participate in interscholastic activities at a private school immediately upon being approved to participate.
- A.C.A. § 6-10-127 - A public school district and open-enrollment public charter school may develop a plan for alternative methods of instruction (AMI) up to ten (10) student attendance days - See Commissioner's Memos LS-17-093 and LS-18-018.
- A.C.A. § 21-5-415 – Financial penalties for late payment of EBD premiums.
- Act 938 of 2017 repealed A.C.A. § 6-17-2207, eliminating the requirement to provide a duty-free lunch period for full-time non-exempt classified employees.
- A.C.A § 6-10-126 – A superintendent may delay the start time or release early a school or schools in the school district due to the following emergency circumstances - Inclement weather, contagious disease outbreak or utility outage.
- Activity funds are district funds and all rules apply (see A.C.A. § 6-13-701).
- A.C.A. § 6-20-402 – Requires registration of lease-purchase agreements, installment contracts, and postdated warrants.
- All 2019 Acts can be accessed [here](#).
- Arkansas Code Annotated can be accessed [here](#).

## TEACHER RETIREMENT ACTS OF 2019 REGULAR SESSION & OTHER REMINDERS

- Act 209 – A disability retiree may be employed by a school and also receive disability for LESS than 80 days.
- Act 210 – Expands eligibility for a dependent child to draw an annuity after a parent is deceased to age 23 if continuously enrolled as a full-time student.
- A.C.A. §§ 24-7-202 and 24-7-506 - A district that outsources a normal daily operational service may choose whether to make outsourced employees become members of ATRS or to pay a surcharge on the outsourced employees salaries.
- All 2019 Acts can be accessed [here](#).
- Arkansas Code Annotated can be accessed [here](#).

## **FACILITIES ACTS OF 2019 REGULAR SESSION**

- Act 933 – Districts must use SchoolDude to enter maintenance work, preventative maintenance schedules, and state-mandated inspection scheduling
- Act 1080 – Made changes to how the facilities wealth index is calculated beginning with the 2021-2023 project cycle
- [Arkansas Division of Public School Academic Facilities and Transportation website.](#)

## EBD CONTACT INFORMATION AND FOCUS ON CUSTOMER SERVICE

- General phone number 501.682.9656
- Toll free phone number 877.815.1017, #1 for member services
- Email [Ask.EBD@dfa.Arkansas.gov](mailto:Ask.EBD@dfa.Arkansas.gov)
- Updated Benefits Administration Manual available at <https://my.ARBenefits.org> > Forms & Publications> Public Schools>School Insurance Representatives> Forms> Benefits Administration Manual
- New portal for individual members to see information on their plan, to upload documentation, see alerts for communications with EBD. Available at <https://my.ARBenefits.org> >Forms & Publications>Member Portal Guide



# ADE CONTACTS

- Questions regarding financial coding
  - Kathleen Crain - 501.682.4887 [Kathleen.Crain@arkansas.gov](mailto:Kathleen.Crain@arkansas.gov)
- Questions regarding transportation expenditure of funds
  - Mike Simmons, 501.682.4261 [Mike.Simmons@arkansas.gov](mailto:Mike.Simmons@arkansas.gov)
- Questions regarding state LEA funding, loans and bonds, duplicate enrollments, property assessments and millage:
  - Anita Sacrey at 501.682.4484 [Anita.Sacrey@Arkansas.gov](mailto:Anita.Sacrey@Arkansas.gov)
  - David Allison at 501.682.4494 [David.Allison@Arkansas.gov](mailto:David.Allison@Arkansas.gov)
  - Vivian Roberts at 501.682.4486 [Vivian.Roberts@Arkansas.gov](mailto:Vivian.Roberts@Arkansas.gov)
  - Patricia Monterroso at 501.682.4485 [Patricia.Monterroso@Arkansas.gov](mailto:Patricia.Monterroso@Arkansas.gov)
  - Amy Woody at 501.682.4465 [Amy.Woody@Arkansas.gov](mailto:Amy.Woody@Arkansas.gov)
  - Tammi Rickert at 501.682.9036 [Tammi.Rickert@Arkansas.gov](mailto:Tammi.Rickert@Arkansas.gov)

## ADE CONTACTS

- Questions regarding fiscal services and support, budgets, ESA allowability, ESA matching grants, balances:
  - Cindy Smith at 501.683.5288 [Cynthia.Smith@arkansas.gov](mailto:Cynthia.Smith@arkansas.gov)
- Questions regarding financial audits & discretionary grants:
  - Traci Boyd at 501.682.345 [Traci.Boyd@Arkansas.gov](mailto:Traci.Boyd@Arkansas.gov)
- Questions regarding federal funding:
  - Amy Thomas at 501.682.3636 [Amy.Thomas@arkansas.gov](mailto:Amy.Thomas@arkansas.gov)
  - April Cooper at 501.683.5291 [April.Cooper@arkansas.gov](mailto:April.Cooper@arkansas.gov)
  - Mahoganey Franklin at 501.682.4482 [Mahoganey.Franklin@arkansas.gov](mailto:Mahoganey.Franklin@arkansas.gov)
- Questions regarding special education
  - Matt Sewell at 501.682.4221 [Matt.Sewell@arkansas.gov](mailto:Matt.Sewell@arkansas.gov)
- Questions regarding child nutrition:
  - Suzanne Davidson at 501.324.9502 [Suzanne.Davidson@arkansas.gov](mailto:Suzanne.Davidson@arkansas.gov)
- Other questions:
  - Greg Rogers at 501.682.4256 [Greg.Rogers@arkansas.gov](mailto:Greg.Rogers@arkansas.gov)

## **ADE FEDERAL PROGRAM CONTACTS**

**Federal Programs Director** - Bobby Lester (501-682-4379)

**Title I** - Jayne Green (501-682-2395)

**Title I Part D & Private Schools** - Chandra Martin (501-683-5424)

**Title II & V** - Rick Green (501-682-4373)

**Title III** - Tricia Kerr (479-267-7450) & Alan Lytle (501-682-4468)

**Title IV-A** - Otistene Smith (501-683-5423)

**Title IV-B** (21<sup>st</sup> CCLC) – Wendy Wilson (501-683-3442)

**Federal Grants Management** - Annette Carlson-Pearson  
(501-683-1243)

<b>TOPICS</b>	<b>SLIDE NUMBER</b>
Acts of 2019	<a href="#"><u>84-85</u></a>
Adequacy	<a href="#"><u>22</u></a>
APSCN Coding Changes	<a href="#"><u>75</u></a>
APSCN School Level Expenditure Coding	<a href="#"><u>74</u></a>
Audit Corrective Action Plans	<a href="#"><u>57-58</u></a>
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Charter Facilities Funding	<a href="#"><u>27</u></a>
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Educational Excellence Trust Fund	<a href="#"><u>9</u></a>
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ESA Matching Grant Program	<a href="#"><u>32</u></a>
ESA Required Expenditures and Balances	<a href="#"><u>30-31</u></a>

<b>TOPICS</b>	<b>SLIDE NUMBER</b>
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Facilities Acts of 2019	<a href="#"><u>87</u></a>
Finance Manual for Arkansas Schools	<a href="#"><u>73</u></a>
Financial Accounting Handbook	<a href="#"><u>72</u></a>
Fiscal Accountability	<a href="#"><u>51</u></a>
Fund Balance Waivers	<a href="#"><u>37</u></a>
General Business Manager	<a href="#"><u>5-6</u></a>
Health Insurance	<a href="#"><u>10</u></a>
Homestead Tax Credit/Property Tax Relief	<a href="#"><u>19</u></a>

<b>TOPICS</b>	<b>SLIDE NUMBER</b>
Hunger-Free Students' Bill of Rights	<a href="#"><u>13-14</u></a>
Limitation on Fund Balances	<a href="#"><u>34-35</u></a>
Local Taxes	<a href="#"><u>20</u></a>
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Minimum Wage/Teacher Salary Insurance & Retirement Matching	<a href="#"><u>7</u></a>
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Resources	<a href="#"><u>82-83</u></a>

<b>TOPICS</b>	<b>SLIDE NUMBER</b>
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Sales Tax Exemptions	<a href="#"><u>79</u></a>
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Teacher Retirement Acts of 2019	<a href="#"><u>86</u></a>
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TOPICS	SLIDE NUMBER
Tier I Training	<a href="#"><u>2-3</u></a>
Tier II Training	<a href="#"><u>4</u></a>
Time Certification	<a href="#"><u>80</u></a>



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# THE END

