

MINUTES
BOARD OF EDUCATION
Tucker Unit
December 11, 2019

BOARD MEMBERS PRESENT: Benny Magness, Chairman
Bobby Glover, Vice-Chairman
Buddy Chadick, Secretary
John Felts, Member
Tyrone Broomfield, Member
Dubs Byers, Member
Whitney Gass, Member

Chairman Magness called the meeting to order at 12:50 p.m.

MINUTES

Mr. Felts moved,

Mrs. Gass seconded, and the motion carried to approve the minutes of November 4, 2019.

DYSLEXIA SCREENING & INTERVENTION PLAN

Dr. Byers moved,

Mr. Chadick seconded, and the motion carried to approve the Dyslexia Screening & Intervention Plan – see attachment #1.

The meeting adjourned at 1:09 p.m.

Benny Magness
Chairman

Bobby Glover
Vice-Chairman

Buddy Chadick
Secretary

John Felts
Member

Tyrone Broomfield
Member

Dubs Byers
Member

Whitney Gass
Member



ARKANSAS CORRECTIONAL SCHOOL

Report to the Board of Corrections, January 31, 2020

GED Data April 25, 2019 - December 31, 2019

December Statistics
ADC
 Average Daily Membership - 2,105
 Total Students - 3,075
ACC
 Total Students Served - 394

- A principals' meeting was held Thursday, December 5, 2019, at the ACS central office.
- On Monday, December 9, 2019, Paula Glover and Charlotte Nichols attended a Title I Meeting in Little Rock.
- December was a short month for classes due to the Christmas break.

ADC Units	# Passed To Date	Last Year This Date
Benton	4	9
Boot Camp	0	0
Cummins	13	28
Delta	25	30
East Ark.	19	34
Grimes	18	29
Hawkins	19	17
Max	7	1
McPherson	57	80
NCU	49	31
Ouachita	47	45
Pine Bluff	48	79
Tucker	26	54
Varner	24	38
Wrightsville	25	25
Total	381	500
ACC Units		
SWACCC	47	18
NEACCC	7	30
LUXORA	0	0
ECACCC	28	28
CACCC	11	5
NWACCC	18	21
OMEGA	2	13
Total	112	115
TOTAL ADC & DCC	493	615

Riverside Vocational Technical School

Program Slots/Enrollment

December Report as of 12/31/19

Unit	Slots	Completed	Removed	Enrolled As of 12/31/19
VARNER				
Welding	15	1	0	12
Culinary Arts	15	1	0	12
HVAC	15	1	0	14
Plumbing	15	0	1	7
Residential Carpentry	15	0	1	10
Residential Electricity	15	0	0	16
Computer Application Technology	15	0	0	5
Building Maintenance	15	0	0	7
Total	120	3	2	83
NEWPORT				
Computerized Accounting	15	0	1	10
Cosmetology	15	0	1	16
Horticulture	15	0	1	14
Computer Application Technology	15	1	1	14
Total	60	1	4	54
OUACHITA RIVER UNIT				
Computer Application Technology	15	0	0	15
Building Trades Tech	15	0	0	15
Total	30	0	0	30
EARU				
Building Maintenance	15	0	0	11
Welding I	15	1	2	15
Computer Application Technology	15	0	0	7
HVAC (New Program)	15	0	0	9
Total	60	1	2	42
RLW				
Landscape Construction & Design	15	3	2	14
Ester				
Computer Application Technology	15	0	0	17
NCU				
Horticulture	15	1	1	16



December 2019

Program Completers since 7-1-19 Riverside Vo - Tech 82

Waiting List for December 118

Other Certificates of Completion in December 2019:

Graphic Arts		1
NCCER	Core Curriculum	4
	Core Curriculum: Introductory Craft Skills	3
	Construction Site Safety Orientation	<u>2</u>
	TOTAL	10

MEMORANDUM

TO: Board of Correction
FROM: Dr. Bill Glover
RE: Input Requested
DATE: January 14, 2020

The Arkansas Correctional School needs your input, based on your business and social experiences, regarding the academic and social skills you feel our students need to be successful when they are released.

In the past, you have suggested things like: team building, life skills, social skills, transition skills, teaching the academic skills required to pass the GED, and incorporating as much technology as possible.

/ras

COBB AND SUSKIE, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

650 S. Shackelford Road • Suite 400 • P. O. Box 21675 • Little Rock, Arkansas 72221-1675
(501) 225-2133 • Fax (501) 223-2839

Michael L. Cobb

Anne Suskie Pinyan

November 19, 2019

To the Board of Education
Arkansas Correctional School
8000 Correction Circle
Pine Bluff, Arkansas 71603

We have audited the financial statements of each major fund and the aggregate remaining fund information of Arkansas Correctional School for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 18, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Arkansas Correctional School are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2019. We noted no transactions entered into by Arkansas Correctional School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the regulatory basis financial statements were:

- Management's estimate of revenue from state sources is based on collections received during the current fiscal year in accordance with regulatory basis guidelines issued by the Arkansas Department of Education. We evaluated key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- Expenses of the District have been classified by function and reported in accordance with the requirements of the financial Accounting Handbook for Arkansas Public Schools issued by the Arkansas Department of Education.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of the summary of significant accounting policies in Note 1 to the financial statements for reporting in accordance with the regulatory basis of accounting as proscribed by the Arkansas Department of Education.
- The disclosure of cash and investments as disclosed in Note 1 to the financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the regulatory basis financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 19, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Arkansas Correctional School's financial

statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Arkansas Correctional School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on schedules of capital assets, billable units, and expenditures of governmental awards, which accompany the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with regulatory basis accounting principles prescribed by the Arkansas Department of Education, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the School Board, the Arkansas Department of Education and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Cobb and Suskie, Ltd.

Cobb and Suskie, Ltd.

Arkansas Correctional School
 FY 20 -2nd Quarter Ending December 31, 2019

	Line Items	Budget	Quarterly Expenditures	YTD Expenditures	Available Balance	YTD% Expended
Operating Fund						
	Salaries	\$5,024,497.00	\$1,217,227.70	\$2,108,051.93	\$2,916,445.07	41.96%
	Emp. Matching	\$517,002.00	\$110,374.63	\$191,097.96	\$325,904.04	36.96%
	Operating Exp.	\$1,025,300.00	\$177,788.06	\$302,498.58	\$722,801.42	29.50%
	TOTAL	\$6,566,799.00	\$1,505,390.39	\$2,601,648.47	\$3,965,150.53	39.62%
Building Fund						
	Building Exp.	\$236,825.00	\$20,336.96	\$23,647.50	\$213,177.50	9.99%
	TOTAL	\$236,825.00	\$20,336.96	\$23,647.50	\$213,177.50	9.99%
Title I						
	Salaries	\$63,641.21	\$0.00	\$0.00	\$63,641.21	0.00%
	Emp. Matching	\$17,826.26	\$0.00	\$0.00	\$17,826.26	0.00%
	Operating Exp.	\$2,004.69	\$0.00	\$0.00	\$2,004.69	0.00%
	TOTAL	\$83,472.16	\$0.00	\$0.00	\$83,472.16	0.00%
Adult Correctional Ed						
	Salaries	\$156,419.47	\$42,271.50	\$70,452.50	\$85,966.97	45.04%
	Emp. Matching	\$44,581.36	\$11,542.26	\$19,390.06	\$25,191.30	43.49%
	Operating Exp.	\$649.17	\$0.00	\$0.00	\$649.17	0.00%
	TOTAL	\$201,650.00	\$53,813.76	\$89,842.56	\$111,807.44	44.55%
Title VIB						
	Salaries	\$19,824.68	\$0.00	\$0.00	\$19,824.68	0.00%
	Emp. Matching	\$6,519.39	\$0.00	\$0.00	\$6,519.39	0.00%
	Operating Exp.	\$2,143.09	\$18.72	\$18.72	\$2,124.37	0.87%
	TOTAL	\$28,487.16	\$18.72	\$18.72	\$28,468.44	0.07%

RIVERSIDE VOCATIONAL TECHNICAL SCHOOL

Expenditure Analysis Report

For Period October 1, 2019 - December 31, 2019

ETR General Revenue	Budget	Quarterly Expenditures	YTD Exp.	Committed	YTD Remaining Budget	YTD % Exp.
Regular Salaries	1643367.00	350425.85	732859.60		910507.40	45%
Benefits/Match	548429.00	119121.17	248819.03		299609.97	45%
Maintenance & Operations	185104.00	33217.51	64512.91	6973.80	113617.29	35%
Travel	4000.00	1457.38	2681.71		1318.29	67%

K-FUND

Budget	Quarterly Expenditures	YTD Exp.	Committed	YTD Remaining Budget	YTD % Exp.
KBS5W24 (ACT 12 of 2018(1(B)))					
CI 05 - Unassigned FY17 C/O	132069.06	7138.89			
CI 05 - Unassigned FY18 C/O	133042.22	46064.99			
CI05 Total	265111.28			140290.45	48%
Maint/Operation Tran. In/Qtr		7558.89			
Cap. Outlay Trans. In/Qtr		47311.21			