



Division of Elementary and Secondary Education

Transforming Arkansas to lead the nation in student-focused education

Johnny Key
Secretary

August 25, 2020

Dr. Joe Fisher, Superintendent
Guy-Perkins School District
492 Highway 25 North
Guy, Arkansas 72061
Joe.fisher@gptbirds.org

James Rooney, President
Board of Directors, Guy-Perkins School District
492 Highway 25 North
Guy, Arkansas 72061

**State Board
of Education**

Charisse Dean
*Little Rock
Chair*

**Re: Petition for Minimum School District Size Waiver
NOTICE OF HEARING**

R. Brett Williamson
*El Dorado
Vice Chair*

Dear Dr. Fisher and Mr. Rooney:

Susan Chambers
Bella Vista

Dr. Fitz Hill
Little Rock

Kathy McFetridge
Springdale

In Commissioner's Memo COM-21-005 dated July 13, 2020, the Arkansas Department of Education, Division of Elementary and Secondary Education published lists under Ark. Code Ann. § 6-13-1602(1) and (2) that identified the Guy-Perkins School District as having had fewer than 350 students according to the District's average daily membership in the two years immediately preceding the current one. This Commissioner's Memo notified that pursuant to Ark. Code Ann. § 6-13-1603, the Guy-Perkins School District must be administratively consolidated with or annexed to another school district or districts unless the District is granted a waiver under Ark. Code Ann. § 6-13-1613.

Dr. Sarah Moore
Stuttgart

Ouida Newton
Poyen

Steve Sutton
Marion

Adrienne Woods
Rogers

On August 12, 2020, the ADE/DESE received a Petition from your District seeking a minimum school district size waiver pursuant to Ark. Code Ann. § 6-13-1613. Pursuant to its legal authority set forth in Ark. Code Ann. §§ 6-11-105 and 6-13-1613, the State Board of Education will consider this matter on **Thursday, September 10, 2020, during its agenda beginning at 1:00 p.m.** in the Auditorium of the Arkansas Department of Education, Division of Elementary Education, Four Capitol Mall, Little Rock, Arkansas. You should plan to be in attendance and be prepared to offer any evidence required by Ark. Code Ann. § 6-13-1613 and answer questions that the State Board might have. Any additional written materials your District wishes to submit should be provided to me at jennifer.dedman@arkansas.gov no later than noon on August 28, 2020.

If you have any questions, please do not hesitate to call me at (501) 682-4585.

Respectfully,

Jennifer Dedman
Staff Attorney

Four Capitol Mall
Little Rock, AR
72201-1019
(501) 682-4475
ArkansasEd.gov

cc: Johnny Key, Commissioner of Education
Dr. Ivy Pfeffer, Deputy Commissioner of Education

*An Equal
Opportunity
Employer*



Guy-Perkins School District

492 Highway 25 North
Guy, Arkansas 72061
501-679-7224
www.gptbirds.org

RECEIVED
LEGAL SERVICES

August 12, 2020

AUG 14 2020

Dear State Board of Education,

DEPARTMENT OF EDUCATION
CENTRAL ADMINISTRATION

This letter is to address the requirements set forth in Arkansas Code Title 6 Education §6-13-1613 – Minimum School District Size Waiver.

- (1) Guy-Perkins School District respectfully requests to petition a waiver from the average daily membership requirement of three hundred fifty (350) students. Please find attached a Resolution of the Guy-Perkins School District Board of Directors, dated August 18, 2020.
- (2) In Commissioner's Memo - COM-21-005 - dated July 13, 2020, the Guy-Perkins School District was placed on the Administrative Consolidation List by the Department of Elementary and Secondary Education under §6-13-1613(2). This request is being made prior to the thirty (30) day limit.

(3) A. The average daily membership of Guy-Perkins School District:

2017-18 ADM (Qtrs. 1-3)	363.41
2018-19 ADM (Qtrs. 1-3)	332.55
2019-20 ADM (1 st Qtr.)	326.49
2019-20 ADM (2 nd Qtr.)	333.98
2019-20 ADM (3 rd Qtr.)	329.47

- (3) B. As of June 30, 2020, Guy-Perkins School District was not in probationary status for any violation of the Standards for Accreditation of Arkansas Public School and School Districts.

(3) C. Please find attached a copy of:

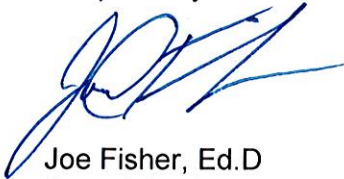
- a. Annual Financial Report and Budget Level I
- b. Budget Summary
- c. Fiscal Audits
 - i. May 3, 2019
 - ii. May 9, 2020

(3) D. Guy-Perkins School District is not currently classified in academic distress, fiscal distress, or facilities distress. Please find attached a statement of assurance from:

- a. Joe Fisher – Superintendent
- b. Cynthia Smith – Fiscal Services and Support
- c. Murray Britton – Assistant Director, Arkansas Division of Public School Academic Facilities and Transportation

Thank you for your consideration regarding our petition to request a waiver from the average daily membership requirement of three hundred fifty (350) students. Should any further documents be required, please feel free to contact me.

Respectfully Submitted,



Joe Fisher, Ed.D
Superintendent
Guy-Perkins School District
joe.fisher@gptbirds.org
501-679-7224 office
870-404-6410 cell

GUY-PERKINS SCHOOL DISTRICT BOARD RESOLUTION
Petition to Request a Waiver from Minimum School District Size

WHEREAS: The Guy-Perkins School District (**DISTRICT**) has been notified by the Arkansas Division of Elementary and Secondary Education (**DESE**) that pursuant to Ark. Code Ann. § 6-13-1602(2), the District has been placed on the list of all school districts with fewer than three hundred fifty (350) students according to the school district average daily membership in each of the two school years immediately preceding the current school year; and

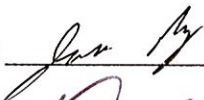
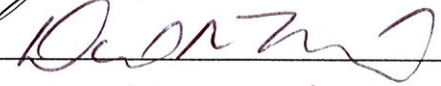
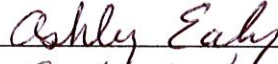
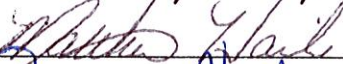

WHEREAS: Pursuant to Ark. Code Ann. § 6-13-1603, school districts appearing on this list must be administratively consolidated with or annexed to another school district or districts unless the school district has been granted a waiver under Ark. Code Ann. § 6-13-1613. Therefore, the **DISTRICT** is requesting a waiver from the average daily membership requirements of three hundred fifty (350) students, with proof that the **DISTRICT** meets criteria and submits the information set forth in the statute;

WHEREAS: The **DISTRICT** Board of Directors finds that it is in the best interest of the students in the **DISTRICT** to keep the school open due to the length of potential time spent on the bus by a student traveling to and from school should the **DISTRICT** be administratively reorganized, as assured by the **DISTRICT** Board of Directors, and therefore wishes to submit the waiver request to the Arkansas State Board of Education.

NOW, THEREFORE, LET IT BE RESOLVED BY THE DISTRICT BOARD OF DIRECTORS, THAT:

Section 1. The District wishes to petition the Arkansas State Board of Education to grant the waiver from the average daily membership requirement of three hundred fifty (350) students.

Section 2. The **DISTRICT** voted to approve this Resolution on August 11, 2020, during an open, specially called meeting and further authorized the Superintendent to take such actions necessary to submit a copy of this Resolution along with supporting documentation to the Arkansas State Board of Education pursuant to Ark. Code Ann. § 6-13-1613.

Board President	<u></u>	Vote: <u>YES</u>
Board Secretary	<u></u>	Vote: <u>YES</u>
Board Vice President	<u></u>	Vote: <u>Yes</u>
Board Member	<u></u>	Vote: <u>Yes</u>
Board Member	<u></u>	Vote: <u>YES</u>

Budget Summary
GUY-PERKINS SCHOOL DISTRICT(2304000)

FY20 as of 2020-08-25			
Beginning Balance <u>7/1/2019</u>			Ending Balance <u>6/30/2020</u>
608,480.31	Revenue 3,396,013.35	Expenditures 3,385,359.19	619,134.47
FY20 Budget			
Beginning Balance <u>7/1/2019</u>			Projected Balance <u>6/30/2020</u>
608,480.31	Revenue 3,364,718.74	Expenditures 3,064,898.29	908,300.76
FY19			
Beginning Balance <u>7/1/2018</u>			Ending Balance <u>6/30/2019</u>
601,697.86	Revenue 3,950,860.68	Expenditures 3,944,078.23	608,480.31
FY18			
Beginning Balance <u>7/1/2017</u>			Ending Balance <u>6/30/2018</u>
600,000	Revenue 3,756,439.32	Expenditures 3,754,741.46	601,697.86
FY17			
Beginning Balance <u>7/1/2016</u>			Ending Balance <u>6/30/2017</u>
	Revenue	Expenditures	

				10,654.16
				6,782.45
				1,697.86

600,000 3,617,119.28 3,617,119.28 600,000 ↗

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

Aug 25, 2020 1 1:38:01 PM

Revenue
 GUY-PERKINS SCHOOL DISTRICT
 Period 13

Unrestricted Funds
 Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
 Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999
 Fund/SOF 4000:4999

Object Detail for Account
 10000:51999|52300-52399|52500:59999

Account	Account Description	FY17	FY18	FY19	FY20 YTD as of 2020-08-25	FY20 Budget	Variance in FY20 Budget and FY20 YTD
11110	PROPERTY TAXES-CURRENT	1,130,427.28	1,253,501.39	834,519.35	685,708.98	830,000.00	(144,291.02)
11115	PROPERTY TAX RELIEF SALES	68,411.10	52,864.75	32,650.79	11,176.45	30,000.00	(18,823.55)
11120	PROPERTY TAX-40% BY 6/30	560,578.12	689,901.70	731,429.62	677,567.93	730,000.00	(52,432.07)
11125	PROPERTY TAX RELIEF	124,862.71	144,211.63	170,182.88	195,154.43	150,000.00	45,154.43
11140	PROPERTY TAX DELINQUENT	104,337.45	97,329.30	683,017.90	337,864.11	195,000.00	142,864.11
11150	EXCESS COMMISSION	55,238.58	101,906.40	63,039.30	62,369.83	50,000.00	12,369.83
11160	LAND REDEMP-IN STATE SALE	4,634.34	13,614.19	15,857.48	10,919.56	15,000.00	(4,080.44)
11400	PENALTIES/INTEREST ON TAX	6,340.44	13,878.26	13,048.15	12,732.49	12,500.00	232.49
13120	SUMMER SCHOOL	700.00	250.00	640.00	0.00	500.00	(500.00)
13160	PRE-K TUITION	28,980.00	24,430.00	24,940.00	19,354.00	25,000.00	(5,646.00)
13190	TUITION OTHER PROGRAMS	0.00	2,100.00	0.00	0.00	0.00	0.00
15100	INTEREST ON INVESTMENTS	11,901.91	30,781.87	51,076.97	41,721.53	45,000.00	(3,278.47)
19200	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	6,500.00	0.00	6,500.00
19510	OTHER LEA WITHIN STATE	0.00	300.00	350.00	544.00	0.00	544.00
19800	REFUNDS OF PRIOR YR EXPEN	0.00	3,057.15	496.60	173.13	0.00	173.13
19900	MISC REV FR LOCAL SOURCES	2,624.75	8,795.18	1,070.98	105.45	1,000.00	(894.55)
21100	CNTY GENERAL APPORTIONMNT	264.77	14.55	37.64	70.37	0.00	70.37
21200	SEVERANCE TAX	0.00	22.53	49.94	0.00	0.00	0.00
31101	STATE EQUALIZATION	1,094,983.00	1,085,710.00	1,182,729.00	1,081,939.00	1,081,939.00	0.00
31103	98% FUNDING	185,132.00	85,176.00	28,159.00	0.00	0.00	0.00
31400	TRANSPORTATION AID	9,996.00	9,996.00	9,996.00	0.00	0.00	0.00
31450	STUDENT GROWTH FUNDING	0.00	25,056.00	9,087.00	0.00	0.00	0.00
31460	DECLINING ENROLLMENT	122,087.00	0.00	0.00	106,452.00	106,452.00	0.00
32219	EDUCATOR COMP REFORM	0.00	0.00	0.00	22,581.98	0.00	22,581.98
32232	ACADEMIC ACCOUNTABILITY	0.00	0.00	0.00	7,350.00	0.00	7,350.00
32250	PATHWISE	2,400.00	0.00	0.00	0.00	0.00	0.00
32310	HAND CHILD-SUPV/EXTEND YR	1,571.07	1,506.14	1,474.27	1,397.61	1,500.00	(102.39)
32314	EXY	0.00	3,996.00	2,072.00	3,256.00	2,000.00	1,256.00
32355	CATASTROPHIC OCCURRENCES	24,587.48	13,019.02	6,698.36	19,017.71	6,000.00	13,017.71
32361	AP EXAM SCORES	0.00	50.00	50.00	250.00	50.00	200.00
32382	NSL MATCH GRANT	0.00	11,814.01	6,782.45	15,442.68	6,000.00	9,442.68
32710	AR BETTER CHANCE(ABC)GRNT	73,350.00	74,845.90	74,643.30	74,490.00	72,900.00	1,590.00
32920	AR GAME & FISH	0.00	0.00	544.96	0.00	0.00	0.00
42300	MINERAL LEASES	3.76	2.73	10.71	4.60	0.00	4.60

Revenue
 GUY-PERKINS SCHOOL DISTRICT
 Period 13

Unrestricted Funds
 Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
 Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999
 Fund/SOF 4000:4999

Object Detail for Account
 10000:51999|52300-52399|52500:59999

51100	SALE OF BONDED DEBT	0.00	0.00	0.00	0.00	877.74	877.74	0.00
53100	SALE OF EQUIPMENT	0.00	0.00	3,070.00	0.00	0.00	0.00	0.00
53400	COMPEN-LOSS FIXED ASSETS	0.00	4,842.65	0.00	0.00	0.00	0.00	0.00
56300	MINERAL ROYAL TIES	3,707.52	3,465.97	3,136.03	991.77	3,000.00		(2,008.23)
Total Revenue		3,617,119.28	3,756,439.32	3,950,860.68	3,396,013.35	3,364,718.74		31,294.61

(Excluding transfers from 52000-52299 and 52400-52499)

Aug 25, 2020

EXPENDITURES
 GUY-PERKINS SCHOOL DISTRICT
 Period 13

Unrestricted Funds
 Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
 Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999
 Fund/SOF 4000:4999

Object Detail for Account
 61000:69299|69330:69339|69350:69999

Account	Account Description	FY17	FY18	FY19	FY20 YTD as of 2020-08-25	FY20 Budget	Variance in FY20 Budget and FY20 YTD
Salaries & Benefits Totals		1,577,875.23	1,514,255.91	1,469,128.75	1,304,283.01	1,325,861.48	(21,578.47)
61110	REG EMPLOYEES-C	399,379.43	381,751.72	367,562.85	395,079.88	365,057.99	30,021.89
61510	STIPEND/BONUS	0.00	0.00	18,500.00	17,475.00	2,250.00	15,225.00
61520	BONUS	0.00	0.00	10,000.00	10,500.00	0.00	10,500.00
61710	SUBSTITUTES-CERT	0.00	0.00	0.00	13,200.00	0.00	13,200.00
61720	SUBSTITUTES-CLASS	669.33	881.48	4,102.82	1,640.00	0.00	1,640.00
61810	UNUSED SICK-CERT	1,155.00	962.50	647.50	542.50	0.00	542.50
61819	CERT UNUSED SICK	6,300.00	945.00	0.00	3,150.00	0.00	3,150.00
61829	CLS UNUSED SICK	4,165.00	0.00	0.00	0.00	0.00	0.00
61839	CERT UNUSED VAC	0.00	0.00	4,072.22	0.00	0.00	0.00
62110	GROUP INSUR-CERT	0.00	6,420.24	6,604.54	5,836.71	6,257.19	(420.48)
62120	GROUP INSUR-CLASS	0.00	1,490.51	1,985.02	2,201.11	2,136.94	64.17
62210	SOCIAL SECURITY-CERT	94,481.94	90,315.44	89,075.11	80,010.40	86,032.05	(6,021.65)
62220	SOCIAL SECURITY-CLASS	22,250.58	20,644.45	20,829.35	22,044.41	21,463.52	580.89
62260	MEDICARE	22,096.47	21,122.18	20,832.28	18,712.13	20,120.47	(1,408.34)
62270	MEDICARE CLS	5,203.79	4,828.17	4,871.46	5,155.47	5,019.70	135.77
62310	TEACH RET CONT-D	225,836.40	216,873.83	212,468.71	195,179.40	197,735.05	(2,555.65)
62311	TR SURCHARGE INS	0.00	202.41	468.24	1,032.29	500.00	532.29
62320	TEACH RET CONT-D	52,700.37	48,958.15	49,893.95	53,607.10	49,331.51	4,275.59
62321	TR SURCHARGE NO	0.00	49.98	1,041.87	2,773.40	2,240.00	533.40
62510	UNEMPLOYMENT C	4.00	4.34	7,248.13	4,719.36	200.00	4,519.36
62610	WORKER'S COMP-C	5,889.50	3,357.50	0.00	3,315.00	0.00	3,315.00
62620	WORKER'S COMP-C	5,889.50	3,357.50	0.00	3,315.00	0.00	3,315.00
62710	HEALTH BENEFITS-	51,334.73	47,455.49	47,642.93	44,970.34	47,868.74	(2,898.40)
62711	CRT PREMIUM ASSI	3,695.14	3,121.49	2,733.66	3,235.39	2,936.24	299.15
62720	HEALTH BENEFITS-	13,449.65	10,341.58	10,672.46	10,907.00	9,950.04	956.96

EXPENDITURES
 GUY-PERKINS SCHOOL DISTRICT
 Period 13

Unrestricted Funds
 Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
 Fund/SOF 2000-2200|2204|2206:2211|2213:2222|2224:2274|2277:2280|2282:2292|2294:2319|2321:2322|2324:2390|2392:2400|2405:2999
 Fund/SOF 4000:4999

Object Detail for Account
 61000:69299|69330:69339|69350:69999

Object Detail for Account	653.64	760.28	876.76	671.77	747.29	(75.52)
62721 CLS PREM ASSISTANT						
Salaries & Benefits Totals	2,493,029.70	2,378,100.15	2,351,258.61	2,203,556.67	2,145,708.21	57,848.46
63110 STAFF SERVICES	0.00	0.00	0.00	0.00	5,966.66	(5,966.66)
63120 MANAGEMENT SERVICES	1,250.00	0.00	0.00	0.00	0.00	0.00
63210 INSTRUCTIONAL	0.00	813.00	24,129.00	10,676.00	4,345.00	6,331.00
63220 SUBSTITUTES - PUR	40,675.03	50,181.25	60,713.38	61,984.25	73,705.26	(11,721.01)
63310 PROFESSIONAL DEVELOPMENT	2,351.40	1,914.30	1,023.00	365.00	1,000.00	(635.00)
63440 LEGAL SERVICES	2,756.70	2,635.60	8,223.87	3,604.50	5,000.00	(1,395.50)
63450 MEDICAL	12,513.34	205.00	159.00	38,807.73	30,000.00	8,807.73
63480 SECURITY	880.17	1,313.94	1,162.09	6,079.81	2,000.00	4,079.81
63560 INFORMATION TECHNOLOGY	16,573.92	24,193.92	20,400.00	1,835.28	10,000.00	(8,164.72)
63900 OTHER PURCHASES	1,656.00	1,633.50	1,633.50	503.94	2,000.00	(1,496.06)
64110 WATER/SEWER	18,275.55	22,271.46	34,790.56	19,597.06	30,000.00	(10,402.94)
64210 DISPOSAL/SANITATION	5,720.77	6,524.13	11,115.66	9,046.28	12,000.00	(2,953.72)
64310 REPAIRS AND MAINTENANCE	21,209.04	81,491.31	77,808.94	42,320.62	61,000.00	(18,679.38)
64320 TECH REPAIRS/MAINTENANCE	3,385.03	0.00	991.70	0.00	0.00	0.00
64420 RENTAL EQUIPMENT	183.96	0.00	0.00	0.00	0.00	0.00
64430 RENTAL OF TECH EQUIPMENT	0.00	0.00	0.00	446.93	0.00	446.93
64500 CONSTRUCTION SERVICES	0.00	11,600.00	20,865.43	0.00	0.00	0.00
65210 PROPERTY INSURANCE	27,841.58	28,700.49	29,559.39	31,353.25	31,353.25	0.00
65220 LIABILITY INSURANCE	6,334.00	6,334.00	6,670.00	6,943.50	6,700.00	243.50
65240 FLEET INSURANCE	3,323.00	3,368.00	3,658.00	2,788.00	2,788.00	0.00
65290 OTHER INSURANCE	50.00	50.00	50.00	100.00	100.00	0.00
65310 TELEPHONE	5,149.67	15,961.51	14,362.85	14,601.99	17,400.00	(2,798.01)
65320 POSTAGE	3,038.73	3,073.70	2,679.87	3,277.65	2,900.00	377.65
65330 NETWORKING/INTERNET	0.00	0.00	10,898.97	0.00	0.00	0.00
65331 BROADBAND	10,445.89	5,472.00	0.00	0.00	0.00	0.00
65400 ADVERTISING	1,542.13	2,202.55	334.20	485.20	500.00	(14.80)

EXPENDITURES
 GUY-PERKINS SCHOOL DISTRICT
 Period 13

Unrestricted Funds
 Fund/SOF 1000-1200|1204|1206:1211|1213:1222|1224:1274|1277:1280|1282:1292|1294:1319|1321:1322|1324:1390|1392:1400|1405:1999
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 Fund/SOF 4000:4999

Object Detail for Account														
61000:69299 69330:69339 69350:69999														
69380	TO FOOD SERVICE	3,193.35	0.00	21,580.76	21,711.55	50,000.00								(28,288.45)
69610	ABC MEAL MATCH	1,050.00	471.50	1,269.60	923.90	1,000.00								(76.10)
69630	PRE-K COPAY MEAL	0.00	0.00	0.00	0.00	0.00								0.00
69640	MEALS PAID BY DIS	3,981.10	4,179.10	3,112.50	3,208.70	3,000.00								208.70
Other Expenditure Totals		1,124,089.58	1,376,641.31	1,592,819.62	1,181,802.52	919,190.08								262,612.44
Overall Expenditure Totals		3,617,119.28	3,754,741.46	3,944,078.23	3,385,359.19	3,064,898.29								320,460.90

(Excluding transfers to funds 1, 2 and 4 which is 69310-69329 abd 69340-69349)

Aug 25, 2020

Guy-Perkins School District (2304000)

492 Highway 25 North , Guy, AR 72061

gptbirds.org

Superintendent Joseph D Fisher
Email joe.fisher@gptbirds.org
Phone (501) 679-7224

District Accreditation Status

Accredited

District Information

Total Enrollment

355

FTE Information

Superintendent

1.00

Assistant Superintendent

ADE Standards Specialist(s)

Tim Johnston

tim.johnston@arkansas.gov

501-682-4423

School Accreditation Status

2304021 Guv-Perkins Elementary School
2304022 Guv-Perkins High School

Status

Accredited
Accredited

	Actual FY 2018 - 2019	Budget FY 2019 - 2020
	-----	-----
FUND 1 - Teacher Salary		
Beginning Balance	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00
Total Expenditures	\$1,615,342.97	\$1,494,696.74
Total Transfers	\$1,615,342.97	\$1,494,696.74
	-----	-----
Ending Balance	\$0.00	\$0.00
FUND 2 - Operating		
Beginning Balance	\$646,146.75	\$678,280.42
Total Revenues	\$4,254,930.24	\$3,600,930.00
Total Expenditures	\$1,919,512.58	\$1,749,357.83
Total Transfers	-\$2,303,283.99	-\$1,600,801.75
	-----	-----
Ending Balance	\$678,280.42	\$929,050.84
FUND 3 - Building		
Beginning Balance	\$1,113,706.40	\$1,533,297.10
Total Revenues	\$35,412.45	\$0.00
Total Expenditures	\$122,671.51	\$0.00
Total Transfers	\$506,849.76	\$0.00
	-----	-----
Ending Balance	\$1,533,297.10	\$1,533,297.10
FUND 4 - Debt Service		
Beginning Balance	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00
Total Expenditures	\$159,510.50	\$56,105.01
Total Transfers	\$159,510.50	\$56,105.01
	-----	-----
Ending Balance	\$0.00	\$0.00

	Actual FY 2018 - 2019	Budget FY 2019 - 2020
FUND 5 - Capital Outlay		
Beginning Balance	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00
Total Transfers	\$0.00	\$0.00

Ending Balance	\$0.00	\$0.00
FUND 6 - Federal Grants		
Beginning Balance	\$1,320.60	\$26,914.48
Total Revenues	\$244,072.49	\$282,955.33
Total Expenditures	\$218,478.61	\$256,189.11
Total Transfers	\$0.00	\$0.00

Ending Balance	\$26,914.48	\$53,680.70
FUND 7 - Activity		
Beginning Balance	\$51,052.59	\$24,253.45
Total Revenues	\$84,528.44	\$0.00
Total Expenditures	\$111,327.58	\$0.00
Total Transfers	\$0.00	\$0.00

Ending Balance	\$24,253.45	\$24,253.45
FUND 8 - Food Service		
Beginning Balance	\$2,446.92	\$0.00
Total Revenues	\$233,939.13	\$206,579.00
Total Expenditures	\$257,966.81	\$253,749.64
Total Transfers	\$21,580.76	\$50,000.00

Ending Balance	\$0.00	\$2,829.36

Budget Summary
GUY-PERKINS SCHOOL DISTRICT(2304000)

FY20 as of 2020-08-11			
Beginning Balance <u>7/1/2019</u>		Ending Balance <u>6/30/2020</u>	
608,480.31	Revenue 3,396,013.35	619,134.47	619,134.47
	Expenditures 3,385,359.19		
FY20 Budget			
Beginning Balance <u>7/1/2019</u>		Projected Balance <u>6/30/2020</u>	
608,480.31	Revenue 3,364,692.74	908,274.76	908,274.76
	Expenditures 3,064,898.29		
FY19			
Beginning Balance <u>7/1/2018</u>		Ending Balance <u>6/30/2019</u>	
601,697.86	Revenue 3,950,860.68	608,480.31	608,480.31
	Expenditures 3,944,078.23		
FY18			
Beginning Balance <u>7/1/2017</u>		Ending Balance <u>6/30/2018</u>	
600,000	Revenue 3,756,439.32	601,697.86	601,697.86
	Expenditures 3,754,741.46		
FY17			
Beginning Balance <u>7/1/2016</u>		Ending Balance <u>6/30/2017</u>	
600,000	Revenue 3,617,119.28	600,000	600,000
	Expenditures 3,617,119.28		

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)



Sen. Jason Rapert
Senate Chair
Sen. Eddie Cheatham
Senate Vice Chair

Rep. Richard Womack
House Chair
Rep. DeAnn Vaught
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

May 3, 2019

To the Superintendent and School Board Members
Guy-Perkins School District (District)

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2018, and have issued our report thereon dated March 29, 2019. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report and any accompanying comments and recommendations at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. The aforementioned Code also requires the board or governing body to take appropriate action relating to each finding and recommendation contained in the audit report and also requires documentation of this review and the action taken by the board or governing body in the minutes of the board or governing body. Audit findings are disclosed on pages 4 and 5 in the enclosed audit report. 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 Engagement Letter to you dated February 4, 2019. Professional standards also require that we provide you with 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 the District 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 the audit year. We noted no transactions entered into by the District 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.

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 each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define 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 March 29, 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 the District's financial statements or a determination of the type of auditor's 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. However, these discussions occurred in the normal course of our professional relationship.

Other Matters

We were not engaged to report on the Schedule of Capital Assets and the Schedule of Selected Information for the Last Five Years, which accompany the financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the School Board Members and District management and is not intended to be, and should not be, used by anyone other than these specified parties.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor



Sen. Jason Rapert
Senate Chair
Sen. Eddie Cheatham
Senate Vice Chair

Rep. Richard Womack
House Chair
Rep. DeAnn Vaught
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

May 8, 2020

To the Superintendent and School Board Members
Guy-Perkins School District (District)

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and have issued our report thereon dated April 20, 2020. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report and any accompanying comments and recommendations at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing party prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. The aforementioned Code also requires the board or governing body to take appropriate action relating to each finding and recommendation contained in the audit report and also requires documentation of this review and the action taken by the board or governing body in the minutes of the board or governing body. An audit finding is disclosed on page 4 in the enclosed audit report. 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 Engagement Letter to you dated January 6, 2020. Professional standards also require that we provide you with 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 the District 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 the audit year. We noted no transactions entered into by the District 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.

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. No such misstatements were detected during the audit.

Disagreements with Management

For purposes of this letter, professional standards define 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 April 20, 2020.

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 the District's financial statements or a determination of the type of auditor's 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. However, these discussions occurred in the normal course of our professional relationship.

Other Matters

We were not engaged to report on the Schedule of Capital Assets and the Schedule of Selected Information for the Last Five Years, which accompany the financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the School Board Members and District management and is not intended to be, and should not be, used by anyone other than these specified parties.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor



Guy-Perkins School District

492 Highway 25 North

Guy, Arkansas 72061

501-679-7224

www.gptbirds.org

August 12, 2020

Dear State Board of Education,

On July 13, 2020 Guy-Perkins School District was placed on the Administrative Consolidation List published by the Department of Elementary and Secondary Education under §6-13-1602(2). As per §6-13-1613, Guy-Perkins School District has submitted a petition for a waiver from the minimum school district size.

As part of the requirements set forth in §6-13-1613, this letter is to serve as a Statement of Assurance that Guy-Perkins School District is not currently classified in academic distress. This letter is also to assure that it is in the best interest of the students in Guy-Perkins School District to keep our district open due to the length of potential time spent on the bus by students traveling to and from school should our school district be administratively reorganized.

Guy-Perkins School District has made great strides in student growth and achievement in 2019-20. In 2018-19, our Elementary and High Schools had higher ESSA Report Card Index ratings than any other small district in our area and our Elementary School is completing its application to be considered as a "School of Innovation" in 2020-21. Our District has completed Levels One and Two of the *High Reliability Schools* work and continues to utilize weekly Professional Learning Community time to examine student data and classroom instruction. As a small-sized school district, Guy-Perkins provides more personalized and individualized instruction for ALL of its students.

In 2019-20, our district also began working intensively on improving our school culture by raising staff salaries to reward current employees and attract future applicants; replacing outdated floors with stained and polished concrete floors; leasing new buses that include air-conditioning for our students on hot days; and revamping the District website to include an app in order to improve communication with parents and community members. The Guy-Perkins School District truly is working diligently to become the "school of choice" for students in Faulkner County.

We respectfully request our petition for a waiver from the minimum school district size be granted by the State Board of Education. Thank you for your consideration in this matter.

Respectfully Submitted,

Dr. Joe Fisher, Superintendent



Arkansas Department of Education

Four Capitol Mall • Little Rock, Arkansas • 72201-1030 • (501) 682-4475 • Fax (501) 682-1079

Asa Hutchinson
Governor

Johnny Key
Secretary

August 11, 2020

Guy-Perkins School District is in the DESE Fiscal Services and Support Less than 350 monitoring program. The district is currently in good financial standing.

Attached are reports (unrestricted fund balance and district board report) for review. If any additional information is needed or there are questions, please feel free to contact me.

Cindy Smith
Coordinator Fiscal Services and Support
Arkansas Department of Education
Division of Elementary and Secondary Education
Four Capitol Mall
Room 105-C
Little Rock, AR 72201
501-683-5288 office
501-515-3391 cell
cynthia.smith@arkansas.gov



DIVISION OF ELEMENTARY
& SECONDARY EDUCATION



Arkansas
Division of Public School Academic Facilities & Transportation

One Capitol Mall, Suite 4D-200, Little Rock, AR 72201

FACILITIES
Telephone (501) 682-4261
Fax (501) 683-1200

TRANSPORTATION
Telephone (501) 682-4264
Fax (501) 682-6308

www.ArkansasFacilities.Arkansas.gov

August 11, 2020

COPY

Dr. Joe Fisher
Superintendent
Guy-Perkins School District
492 Highway 25 North
Guy, AR 72061

RE: Response to District's request dated August 10, 2020

Dear Dr. Fisher:

The Guy-Perkins School District (*District*) facility condition survey indicated academic building systems were generally in good to fair condition. The July 24, 2020, on-site inspection of District's academic facilities did not reveal any serious adequacy issues, the District had no indicators of facilities distress for the last two years, and the District was not in Level 5 support for facility issues or facilities distress.

The District has not applied for Partnership Program funding in the current cycle.

If you have any questions, please do not hesitate to telephone the Division at (501) 682-4261.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Britton".

Murray Britton
Assistant Director

MB/cb