



Fiscal and Administrative Services

Finance News

Topics:

- **Guidelines for Posting Personnel Policies and Salary Schedules for 2024-2025**
- **Federal Funds Reimbursement (Ending 2023-24/Beginning 2024-25)**



Guidelines for Posting Personnel Policies and Salary Schedules for 2024-2025

Arkansas Code Annotated §§ 6-11-129, 6-17-201, 6-17-2301, and 6-13-620 requires school districts and public charter schools (unless there is a specific waiver) to post a copy of the Board approved classified and licensed personnel policies and salary schedules for the current year and two previous school years by August 1, 2024. Please note that there were changes made during the 2023 legislative session that will affect requirements for personnel policies and salary schedules (see Acts 237, 781, 782, 850).

All data required to be published to a district's website must be easily accessible through the homepage of the website under a direct link titled "State Required Information".

Please follow these DESE requirements when posting the schedules or updating policies or salary schedules:

1. Post the lists in a downloadable format (PDF, Microsoft Word or Excel).
2. Indicate the school year the personnel policies and salary schedules are effective in the website name and on the posted documents.
3. Place the President of the Board's signature, as required by law, on the original personnel policies and salary schedules and keep them on file in a central location. The documents on the web do NOT require actual signatures. The signature may be typed on the documents as follows: \s\John Doe, President of the Board. The signature line must be typed exactly as it appears on the original documents.
4. Re-post any Board approved changes made to the personnel policies and salary schedules throughout the year and resend an email to ADEFinna@ade.arkansas.gov, noting which documents have been changed on the district website. The DESE must be informed when there has been a personnel policy or salary schedule change.
5. DESE will begin review of these requirements August 1, 2024. Salary schedules and personnel policies must be in compliance with Act 237 of 2023 in order to meet the requirements for receiving funds under the Teacher Minimum Salary and Raise Fund. Additional requirements for receiving those funds are listed in Commissioner's Memo FIN-23-046.

In accordance with Arkansas law, a district that fails to meet the requirements by September 15 will not receive in any year any additional state foundation funding from the Public School Fund until the personnel policies and salary schedules are posted to the district's website.

As a reminder, Arkansas Code Annotated § 6-17-915 requires the district to file by October 1 of each year a list of all classified and licensed personnel employed by the school district for the current year, annual salary of each employee, and other information required by the DESE. The information is collected in the State Reporting Cycle 1 and EVERY employee must be tied to a salary schedule, regardless of position.



DIVISION OF ELEMENTARY
& SECONDARY EDUCATION

Reference Rule Effective May 2, 2022:

Rules Governing Documents Posted to School District and Education Service Cooperative Websites

[Website Posting \(FINAL\) 20220502132127.pdf \(arkansas.gov\)](#)

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Federal Funds Reimbursement (Ending 2023-24/Beginning 2024-25)

Please make note of the dates below.

NO REIMBURSEMENTS IN JULY OR AUGUST:

- **No regular payments will be processed in July or August for FY24 or FY25** due to the many expenditure revisions districts have in federal funds during period 13.
- **Grant programs related to pandemic funds will continue on monthly payment schedule (second Saturday of each month) during the summer term.**

REVENUE ACCRUAL TO CLOSE FY24:

- Accrue only the amount needed to reach a zero ending balance. Do not accrue the full remaining allocation unless it is needed to reach a zero ending balance.
- If a fund has a positive ending balance at the close of FY24, leave the balance in the federal fund for rollover as a “beginning balance” in FY25.

REVERSE REVENUE ACCRUAL IN PERIOD 1 OF FY25:

- ADE will require district **“accruals” to be reversed in period 1 of FY25** in order to see the “negative revenue” in each fund in the Cognos report. Do not receipt the revenue to the receivable account. Reverse the exact accrual entry which will reflect negative revenue in period 1 until the funds are received and receipted.
- This is necessary for ADE to make the required distinction between FY24 payments and FY25 payments.
- The reversal of the accrual to the revenue account is also necessary in order for ADE to determine from the fund balance report that funds are received and receipted.

FIRST DISTRICT WAREHOUSE DATA PULL IN FY25 WILL BE ON SEPTEMBER 14, 2024:

- The final FY24 payments and the first FY25 payments will be made from the district warehouse load on September 14, 2024.

FINAL FY24 REIMBURSEMENTS RECEIVED BY DISTRICTS BY SEPTEMBER 30, 2024:

- ADE will make final FY24 payments based on beginning balance and negative revenue in the FY25 fund balance report for periods 1-3 (data through September 14, 2024).
- Districts must reverse revenue accruals before the September 14, 2024, data pull.
- ADE plans to process this payment during the week of September 16, 2024.



- This will be the final payments in AASIS for FY24 expenditures.

FIRST FY25 REIMBURSEMENTS RECEIVED BY DISTRICTS BY SEPTEMBER 30, 2024:

- ADE will make the first FY25 payments based on YTD expenditures from the same fund balance report on the September 14, 2024, data pull (data through September 14, 2024) following the final FY24 payments.

REMAINING FY25 REIMBURSEMENT SCHEDULE:

- The reimbursement schedule will revert back to the normal routine beginning in October 2024.
- Routine district warehouse data pulls will be done on the second Saturday of each month beginning October 12, 2024.
- Districts must receipt all prior month revenue by the routine data pull in order for current reimbursements to be processed.
- If a district does not receipt all prior month revenue by the data pull date for a given month that fund's reimbursement will be held until the data reflects the receipts and a new data pull is done (usually the next month).
- Positive ending balances for more than two months must be returned to ADE. The funds will be credited back to the district's available allocation and can be re-used through the period of availability.
- The last data pull before the end of the grant liquidation process will be January 11, 2025. All expiring funds must be liquidated before this date.

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