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TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

# TASBO 2022 Accounting & Finance Academy - Frisco

Wednesday, October 26, 8:45 AM- 4:40 PM | Thursday, October 27, 8:55 AM- 12:30 PM

## Agenda | Day One

8:45 - 9:00

Introductions and Welcome

TASBO Staff &  
Committee Leaders

9:00 - 10:00

**Staffing from the CFO's Perspective**

*This session will look at staffing from the CFO's perspective. How do you budget for payroll and what are the timelines? What is the decision making process for adding new positions, who is in charge of allocating staff to schools, and what are the tools you can use?*

Kimberly Smith, CPA  
CFO  
Frisco ISD  
Byron Bryant, RTBSA,  
CPA  
CFO  
Royse City ISD  
Derick Sibley, RTSBA  
Director of Finance  
Pleasant Grove ISD

10:10 - 11:10

**KPIs of a Financially Healthy District**

*How do you know if your district is a financially healthy district? What are the Key Performance Indicators (KPIs) that will help you understand how your district is performing and know if your district is heading in the right direction? This session will help answer these questions.*

Derick Sibley, RTSBA  
Director of Finance  
Pleasant Grove ISD

11:20 - 12:20

**State of the District Financials**

*This session will focus on explaining to the school board and the community the state of the district's financials. We will explore when it is important to update stakeholders on the District's financial status as well as the phasing out of federal stimulus funds.*

Karen Smith,  
RTSBA  
Chief Financial Officer  
Cypress-Fairbanks ISD

BREAK

## Lunch

1:20 - 2:20

**Grants Management Best Practices & Audit Findings**

*Special Monitoring Division will provide information about best practices in grant management and what are the common audit findings that auditors are seeing during audit process.*

Matt Lashlee  
Interim Dir. for Special  
Monitoring Division  
TEA  
Pamela Wells  
Senior Auditor for ESSER  
Program  
TEA

2:30 - 3:30

### Preview of the 88th Legislative Session

*This session will provide an analysis of issues likely to arise during the 88th session. We will review the state budget picture, discuss the potential for additional property tax and formula funding changes and consider possible implications for school district budgets.*

Janét Spurgin  
Policy & Research  
Associate  
TASBO

3:40 - 4:40

### GASB 87 and 96

*GASB No. 87 was quite a task and GASB No. 96 could be all the more daunting. We'll go over the similarities of GASB No. 87 and No. 96, school district specific issues, and illustrative journal entries to implement GASB No. 96 in fiscal year 2023.*

Celina Cereceres, CPA  
Audit Partner  
Whitley Penn, LLP

## Agenda | Day Two

8:55 - 9:00

### Welcome

9:00 - 10:00

### Update on ESSER

*TEA Grant and Compliance Administration staff will discuss the requirements and reporting for ESSER pandemic funding. Session objectives will include participants learning correct fiscal and reporting of ESSER funds and the alignment to LEA accounting and reporting systems.*

Cory Green  
Chief Grants Administrator  
Texas Education Agency

BREAK

## Hotel Check Out

10:20 - 11:20

### Staying Strong: Maintaining a Healthy Fund Balance while Monitoring the Impact of the Legislative Session

*On a personal level, staying strong requires intentional choices and consistent attention. Similarly, the financial strength of your district depends on the steps taken to guard the health of the fund balance and to be aware of the effects of legislation. In this session, participants will explore uses of the fund balance that benefit districts, examine actions that minimize stress on a district's fund balance, and consider when and how to grow the fund balance to meet the needs of the district. Additionally, there will be a look at potential legislation in the upcoming 2023 session that may impact the school district's fund balances.*

Johnny Hill, RTSBA,  
CPA  
CFO  
Plano ISD

11:30 - 12:30

### Block & Tackle: Getting Things Under Control

*Kristie will be sharing tips she has incorporated into her life to get the most out of every day. These tips have been learned from multiple trial and errors, but incorporating them into each day, she is able to achieve multiple dreams and handle multiple roles. She will share how she incorporates them and how you can to get those priority tasks done and still sleep at night.*

Kristie Ondracek, CPA  
CFO/COO  
TXCPA Houston

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