

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

**Act 1006 of the Regular Session**

*As Engrossed: H3/19/07 H3/22/07 S3/27/07*

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

**A Bill**

HOUSE BILL 2656

5 By: Representatives Walters, R. Green  
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**For An Act To Be Entitled**

9 AN ACT TO PROVIDE FOR GREATER ACCURACY BY PUBLIC  
10 SCHOOL DISTRICTS ENTERING FINANCIAL AND STUDENT  
11 MANAGEMENT DATA INTO THE ARKANSAS PUBLIC SCHOOL  
12 COMPUTER NETWORK; AND FOR OTHER PURPOSES.  
13

**Subtitle**

14 AN ACT TO PROVIDE FOR GREATER ACCURACY  
15 BY PUBLIC SCHOOL DISTRICTS ENTERING DATA  
16 INTO THE ARKANSAS PUBLIC SCHOOL COMPUTER  
17 NETWORK.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 6-20-2203(c), concerning the rules relating  
24 to the uniform accounting system for public school districts, is amended to  
25 read as follows:

26 (c) In addition, the rules or the handbook shall include, but not be  
27 limited to:

28 (1) Categories to allow for the gathering of data on separate  
29 functions and programs;

30 (2) Categories and descriptions of expenditures that each public  
31 school or school district shall report on its annual school performance  
32 report authorized by the School Performance Report Act, § 6-15-1401 et seq.  
33 The reported expenditures shall include, but not be limited to, the following  
34 categories:

35 (A) Total expenditures;



- 1 (B) Instructional expenditures;
- 2 (C) Administrative expenditures;
- 3 (D) Extracurricular expenditures;
- 4 (E) Capital expenditures; and
- 5 (F) Debt service expenditures;

6 (3)(A) Categories and descriptions of public school and school  
 7 district expenditures that allow for the gathering of data on separate  
 8 functions and programs provided by law, including without limitation the  
 9 following expenditures; ~~and~~

- 10 (i) Athletic expenditures;
- 11 (ii) Student transportation expenditures;
- 12 (iii) School district level administrative costs;
- 13 (iv) School level administrative costs;
- 14 (v) Instructional facilitators;
- 15 (vi) Supervisory aides;
- 16 (vii) Substitutes; and
- 17 (viii) Property insurance.

18 (B) The Department of Education shall implement the  
 19 expenditure categories in this subdivision (c)(3) beginning with the 2007-  
 20 2008 school year;

21 (4)(A) Categories and descriptions of public school and  
 22 school district expenditures that allow for the tracking of expenditures from  
 23 the following sources of revenue:

- 24 (i) Student growth;
- 25 (ii) Declining enrollment;
- 26 (iii) Special education catastrophic occurrences;
- 27 (iv) Special education services;
- 28 (v) Technology grants;
- 29 (vi) Debt service funding supplement;
- 30 (vii) General facilities funding;
- 31 (viii) Distance learning; and
- 32 (ix) Gifted and talented.

33 (B) The department shall complete a trial implementation  
 34 of the revenue categories in subdivisions (c)(4)(i) and (ii) of this section  
 35 by the end of the 2007-2008 school year, and fully implement all revenue  
 36 categories in this subdivision (c)(4) beginning with the 2008-2009 school

1 year;

2 (5)(A) Categories and descriptions of student management coding,  
3 including without limitation:

4 (i) Number of students transported; and

5 (ii) Daily route mileage.

6 (B) The department shall implement this subdivision (c)(5)  
7 beginning with the 2007-2008 school year;

8 (6)(A) Categories and descriptions of restricted fund balances  
9 that provide documentation of the purpose for the restriction.

10 (B) The department shall implement this subdivision (c)(6)  
11 beginning with the 2007-2008 school year;

12 ~~(4)(7)~~ Categories and descriptions of expenditures that each  
13 education service cooperative shall report on its annual report authorized by  
14 law; and

15 (8)(A) Rules relating to computing error rates in coding and  
16 reporting financial information under the system and penalties to focus on  
17 areas needing improvement.

18 (B) The department shall implement this subdivision (c)(8)  
19 beginning with the 2007-2008 school year.

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21 /s/ Walters

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23 APPROVED: 4/3/2007

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