

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.

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;

36 (B) Instructional expenditures;



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

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

- 9 (A) Athletic expenditures;
- 10 (B) Student transportation expenditures;
- 11 (C) School district level administrative costs;
- 12 (D) School level administrative costs;
- 13 (E) Instructional facilitators;
- 14 (F) Supervisory aides;
- 15 (G) Substitutes;
- 16 (H) Property insurance; and
- 17 (I) Public school employees eligible for health insurance;

18 (4) Categories and descriptions of revenue coding, including
 19 without limitation revenue coding for the following nonrestricted funding:

- 20 (A) Student growth;
- 21 (B) Enhanced funding for the 2007-2009 biennium;
- 22 (C) Declining enrollment;
- 23 (D) Special education catastrophic occurrences;
- 24 (E) Special education services;
- 25 (F) Technology grants;
- 26 (G) Debt service funding supplement;
- 27 (H) General facilities funding;
- 28 (I) Distance learning; and
- 29 (J) Gifted and talented;

30 (5) Categories and descriptions of student management coding,
 31 including without limitation:

- 32 (A) Number of students transported; and
- 33 (B) Miles students are transported;

34 (6) Categories and descriptions of restricted fund balances that
 35 provide documentation of the purpose for the restriction;

36 ~~(4)~~(7) Categories and descriptions of expenditures that each

1 education service cooperative shall report on its annual report authorized by
2 law; and

3 (8) Rules relating to computing error rates in coding and
4 reporting financial information under the system and penalties to focus on
5 areas needing improvement.

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7 SECTION 2. NOT TO BE CODIFIED. The Department of Education shall
8 implement the revised coding requirements of this act beginning with the
9 2007-2008 school year.

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