

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

*As Engrossed: H3/19/07*

# 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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19  
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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; and  
 16 (H) Property insurance;

17 (4) Categories and descriptions of public school and  
 18 school district expenditures that allow for the tracking of expenditures from  
 19 the following sources of revenue:

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

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

- 31 (A) Number of students transported; and  
 32 (B) Daily route mileage;

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

35 ~~(4)~~(7) Categories and descriptions of expenditures that each  
 36 education service cooperative shall report on its annual report authorized by

1 law; and

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

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

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10 */s/ Walters, et al*

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