

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 H3/22/07

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

15 AN ACT TO PROVIDE FOR GREATER ACCURACY
16 BY PUBLIC SCHOOL DISTRICTS ENTERING DATA
17 INTO THE ARKANSAS PUBLIC SCHOOL COMPUTER
18 NETWORK.
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20

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 2008-2009 school year.

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10 */s/ Walters, et al*

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