1 State of Arkansas   *As Engrossed: H3/19/07 H3/22/07 S3/27/07*

2 86th General Assembly   A Bill

3 Regular Session, 2007   HOUSE BILL 2656

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5 By: Representatives Walters, R. Green

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8   **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.

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14   **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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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 <u>public</u>

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)(A)*   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   *(i)   Athletic expenditures;*

10   *(ii)   Student transportation expenditures;*

11   *(iii)   School district level administrative costs;*

12   *(iv)   School level administrative costs;*

13   *(v)   Instructional facilitators;*

14   *(vi)   Supervisory aides;*

15   *(vii)   Substitutes; and*

16   *(viii)   Property insurance.*

17   *(B)   The Department of Education shall implement the*

18 *expenditure categories in this subdivision (c)(3) beginning with the 2007-*

19 *2008 school year;*

20   *(4)(A)   Categories and descriptions of public school and*

21 *school district expenditures that allow for the tracking of expenditures from*

22 *the following sources of revenue:*

23   *(i)   Student growth;*

24   *(ii)   Declining enrollment;*

25   *(iii)   Special education catastrophic occurrences;*

26   *(iv)   Special education services;*

27   *(v)   Technology grants;*

28   *(vi)   Debt service funding supplement;*

29   *(vii)   General facilities funding;*

30   *(viii)   Distance learning; and*

31   *(ix)   Gifted and talented.*

32   *(B)   The department shall complete a trial implementation*

33 *of the revenue categories in subdivisions (c)(4)(i) and (ii) of this section*

34 *by the end of the 2007-2008 school year, and fully implement all revenue*

35 *categories in this subdivision (c)(4) beginning with the 2008-2009 school*

36 *year;*

1   *(5)(A)   Categories and descriptions of student management coding,*
2   *including without limitation:*
3   *(i)   Number of students transported; and*
4   *(ii)   Daily route mileage.*
5   *(B)   The department shall implement this subdivision (c)(5)*
6   *beginning with the 2007-2008 school year;*
7   *(6)(A)   Categories and descriptions of restricted fund balances*
8   *that provide documentation of the purpose for the restriction.*
9   *(B)   The department shall implement this subdivision (c)(6)*
10   *beginning with the 2007-2008 school year;*
11   *~~(4)~~(7)   Categories and descriptions of expenditures that each*
12   *education service cooperative shall report on its annual report authorized by*
13   *law~~.~~; and*
14   *(8)(A)   Rules relating to computing error rates in coding and*
15   *reporting financial information under the system and penalties to focus on*
16   *areas needing improvement.*
17   *(B)   The department shall implement this subdivision (c)(8)*
18   *beginning with the 2007-2008 school year.*
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20   */s/ Walters*
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