

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

HR 1021

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5 By: Representatives Walters, R. Green
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8 HOUSE RESOLUTION

9 ENCOURAGING ALL ARKANSAS PUBLIC SCHOOL DISTRICTS
10 TO PREPARE FOR CODING CHANGES THAT WILL BE
11 REQUIRED FOR THE 2007-2008 SCHOOL YEAR IN OTHER
12 LEGISLATION TO BE PASSED BY THE EIGHTY-SIXTH
13 GENERAL ASSEMBLY; AND FOR OTHER PURPOSES.
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15 Subtitle

16 ENCOURAGING ALL ARKANSAS PUBLIC SCHOOL
17 DISTRICTS TO PREPARE FOR CODING CHANGES
18 THAT WILL BE REQUIRED FOR THE 2007-2008
19 SCHOOL YEAR.
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22 WHEREAS, recent studies concerning educational adequacy conducted by
23 the Eighty-Fifth General Assembly in response to recent Arkansas Supreme
24 Court decisions in Lake View Sch. Dist. No. 25 v. Huckabee, No. 01-836, and
25 pursuant to Act 57 of the Second Extraordinary Session of 2003 revealed a
26 need for more standardized reporting for financial data as well as other
27 school-maintained data,
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29 NOW THEREFORE,

30 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-SIXTH GENERAL
31 ASSEMBLY OF THE STATE OF ARKANSAS:
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33 THAT all public school districts in the state shall prepare for coding
34 changes that will be required beginning with the 2007-2008 school year.
35 These changes shall include:

- 36 (1) Revenue coding for the following nonrestricted funding:



- 1 (A) Student growth;
- 2 (B) Enhanced funding for the 2007-2009 biennium;
- 3 (C) Declining enrollment;
- 4 (D) Special education catastrophic occurrences;
- 5 (E) Special education services;
- 6 (F) Technology grants;
- 7 (G) Debt service funding supplement;
- 8 (H) General facilities funding;
- 9 (I) Distance learning; and
- 10 (J) Gifted and talented;
- 11 (2) Expenditure coding:
 - 12 (A) Athletic expenditures;
 - 13 (B) Student transportation expenditures;
 - 14 (C) District level administrative costs;
 - 15 (D) School level administrative costs;
 - 16 (E) Instructional facilitator;
 - 17 (F) Supervisory aides;
 - 18 (G) Substitutes;
 - 19 (H) Property insurance; and
 - 20 (I) Public school employees eligible for health insurance;
- 21 (3) Student coding:
 - 22 (A) Number of students transported; and
 - 23 (B) Miles students are transported; and
- 24 (4) Restricted fund balances - to document the purpose for the
- 25 restriction.

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