State of Arkansas
86th General Assembly
Regular Session, 2007

A Bill

HOUSE BILL   2656

By: Representatives Walters, R. Green

For An Act To Be Entitled

AN ACT TO PROVIDE FOR GREATER ACCURACY BY PUBLIC
SCHOOL DISTRICTS ENTERING FINANCIAL AND STUDENT
MANAGEMENT DATA INTO THE ARKANSAS PUBLIC SCHOOL
COMPUTER NETWORK; AND FOR OTHER PURPOSES.

Subtitle

AN ACT TO PROVIDE FOR GREATER ACCURACY
BY PUBLIC SCHOOL DISTRICTS ENTERING DATA
INTO THE ARKANSAS PUBLIC SCHOOL COMPUTER
NETWORK.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 6-20-2203(c), concerning the rules relating
to the uniform accounting system for public school districts, is amended to
read as follows:

(c) In addition, the rules or the handbook shall include, but not be
limited to:

(1) Categories to allow for the gathering of data on separate
functions and programs;

(2) Categories and descriptions of expenditures that each public
school or school district shall report on its annual school performance
The reported expenditures shall include, but not be limited to, the following
categories:

(A) Total expenditures;
(B) Instructional expenditures;
(C) Administrative expenditures;
(D) Extracurricular expenditures;
(E) Capital expenditures; and
(F) Debt service expenditures;

(3)(A) Categories and descriptions of public school and school district expenditures that allow for the gathering of data on separate functions and programs provided by law, including without limitation the following expenditures:

(i) Athletic expenditures;
(ii) Student transportation expenditures;
(iii) School district level administrative costs;
(iv) School level administrative costs;
(v) Instructional facilitators;
(vi) Supervisory aides;
(vii) Substitutes; and
(viii) Property insurance.

(B) The Department of Education shall implement the expenditure categories in this subdivision (c)(3) beginning with the 2007-2008 school year;

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

(i) Student growth;
(ii) Declining enrollment;
(iii) Special education catastrophic occurrences;
(iv) Special education services;
(v) Technology grants;
(vi) Debt service funding supplement;
(vii) General facilities funding;
(viii) Distance learning; and
(ix) Gifted and talented.

(B) The department shall complete a trial implementation of the revenue categories in subdivisions (c)(4)(i) and (ii) of this section by the end of the 2007-2008 school year, and fully implement all revenue categories in this subdivision (c)(4) beginning with the 2008-2009 school
year;

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

(i) Number of students transported; and

(ii) Daily route mileage.

(B) The department shall implement this subdivision (c)(5) beginning with the 2007-2008 school year;

(6)(A) Categories and descriptions of restricted fund balances that provide documentation of the purpose for the restriction.

(B) The department shall implement this subdivision (c)(6) beginning with the 2007-2008 school year;

(7) Categories and descriptions of expenditures that each education service cooperative shall report on its annual report authorized by law; and

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

(B) The department shall implement this subdivision (c)(8) beginning with the 2007-2008 school year.

/s/ Walters