## ARKANSAS REGISTER



### **Transmittal Sheet**

\* Use only for **FINAL** and **EMERGENCY RULES** 

Secretary of State
Mark Martin

State Capitol, Suite 026 Little Rock, Arkansas 72201-1094 (501) 682-3527



www.sos.arkansas.gov

For Office Use Only:				
Effective Dat	e	Code Number		
Name of Agency Arkar	nsas Department of Education	າ		
Department Division of	Fiscal and Administrative Se	ervices		
Contact_Mark White	E-m	E-mail Mark.White@Arkansas.gov Phone (501) 682-4227		
		k. Code Ann. §§ 25-15-201 et seq.		
Rule Title:	Repeal of Rules Governing the	e Development of a Uniform Budget and Accoun	ting System	
Intended Effecti			Date	
(Check One)  Emergency (ACA	25-15-204)	Legal Notice Published	08/16/2012	
■ 30 Days After Fili	ng (ACA 25-15-204)	Final Date for Public Comment	09/17/2012	
Other(Must be more than 30 days after filing date.)	than 20 days after filing date.)	Reviewed by Legislative Council	11/05/2012	
	man 30 days after fifting date.	Adopted by State Agency	10/08/2012	
Electronic Copy of Rule su	ıbmitted under ACA 25-15-218	B by:		
Mark White		nite@Arkansas.gov	11/26/2012	
Contact Person		E-mail Address	Date	
In Compliance	I Hereby Certify Tha	<b>OF AUTHORIZED OFFICER</b> It The Attached Rules Were Adopted Insas Administrative Procedures Act. (ACA 25-15-2	01 et. seq.)	
		Signature		
	(501) 682-4227	Mark.White@Arkansas.gov		
	Phone Number Staff Attorney	E-mail Address		
	11/26/2012	Title		
Date				

# Arkansas Department of Education Rules Governing the Development of a Uniform Budget and Accounting System June 14, 2004

#### 1.00 Regulatory Authority

- 1.01 These rules shall be known as the Arkansas Department of Education Rules Governing the Development of a Uniform Budget and Accounting System.
- 1.02 These rules are enacted pursuant to the Arkansas State Board of Education's authority under A.C.A. §6-11-105, §6-20-2203 and Act 61 of the Second Extraordinary Session of 2003.

#### 2.00 Purpose

2.01 The purpose of these rules is to set forth the process and procedures for establishing and implementing a uniform budget and accounting system for all public school districts and education service cooperatives.

#### 3.00 Definitions

For purposes of this rule, the following terms shall mean:

- 3.01 Financial Accounting Handbook The financial coding and chart of accounts as required by A.C.A. §6-20-2203.
- 3.02 Arkansas Revisions The Arkansas financial accounting system developed in compliance with the United States Department of Education, Office of Educational Research and Improvement's Financial Accounting: Classification and Standard Terminology for Local and State School Systems and as required by A.C.A. §6-20-2203.
- 3.03 Federal Handbook HR<sup>2</sup> the United States Department of Education, Office of Educational Research and Improvement's Financial Accounting: Classification and Standard Terminology for Local and State School Systems.
- 3.04 Handbook HR<sup>2</sup> is the vernacular of the Arkansas Financial Handbook.

- 3.05 Valid Comparisons comparisons deemed to be relevant to the subject material in substance and scope.
- 3.06 Uniform Budget and Accounting System a financial chart of accounts consistent with Handbook HR<sup>2</sup> and required state and federal reporting for all public school districts, educational cooperatives, and open enrollment charter schools.

#### 4.00 Process and Procedures for Establishing and Implementing a Uniform Budget and Accounting System

- 4.01 The Department shall establish a review committee in cooperation with representatives of the Arkansas Association of School Administrators, the Arkansas School Business Officials, the Arkansas Education Association, the education service cooperatives, and the Legislative Joint Auditing Committee.
- 4.02 The review Committee shall establish criteria for evaluating the categories and expenditures identified in Section 5.03 of this Rule.
- 4.03 The Review Committee shall make recommendations on a financial handbook for educational cooperatives that outlines appropriate format and codes for expenditures specific to educational cooperatives.
- 4.04 The Review Committee shall make recommendations on the development of an annual expenditures report to be submitted to the State Board of Education, the Governor, and Senate and House Interim Committee on Education concerning school and district expenditures as required by law.
- 4.05 By December 31, 2004 the Review Committee will submit to the State Board a timeline for implementation of a Uniform Budget and Accounting System.
- 4.06 The Review Committee shall ensure all recommendations comply with the requirements of this Rule.

#### 5.00 Uniform Budget and Accounting System

- 5.01 The State Board of Education shall adopt the uniform budget and accounting system.
- 5.02 The definitions contained in the Federal Handbook IIR<sup>2</sup> shall be used for districts and cooperatives so that valid comparisons can be made.

- 5.03 The State Board of Education shall adopt by rule the "Arkansas Revisions" to the Federal Handbook IIR2
  - 5.03.1 These rules shall be developed in cooperation with Arkansas Association of School Administrators, Arkansas Association of School Business Officials, Arkansas Education Association, and Legislative Audit.
  - 5.03.2 Arkansas Revisions shall include:
    - (1) Categories to allow reports on separate functions and programs.
    - (2) Categories of expenditures that each district shall report on for its annual school performance report.
    - (3) Expenditures shall include total expenditures, instructional, administrative, extracurricular, capitol and debt service expenditures.
    - (4) Categories of both school and district expenditures on separate functions and programs.
    - (5) Categories of expenditures that each educational cooperative shall report on its required annual report.
- 5.04 A financial handbook shall be developed by the State Board of Education for educational cooperatives that outlines appropriate format and codes for expenditures for educational cooperatives.
- 5.05 The Department of Education shall have the authority to analyze and inspect the financial records of any school, school district, or educational cooperative to verify expenditures.
- 5.06 By November 1 of each year, the Department shall submit a report to the State Board of Education, the Governor, and Senate and House Interim Committee on Education concerning school and district expenditures as required by law.
- 5.07 All rules and revisions shall be adopted and published prior to the start of the fiscal year for which they are applicable.

#### FINANCIAL IMPACT STATEMENT

#### PLEASE ANSWER ALL QUESTIONS COMPLETELY

**DEPARTMENT Arkansas Department of Education DIVISION Division of Fiscal and Administrative Services** PERSON COMPLETING THIS STATEMENT Mark White TELEPHONE NO. (501) 682-4227 FAX NO. (501) 682-4549 EMAIL: Mark.White@Arkansas.gov

To comply with Act 1104 of 1995, please complete the following Financial Impact Statement and file two copies with the questionnaire and proposed rules.

SHC	ORT TITLE OF THIS RULE Repeal of Arkansas Department Uniform Budget and Accounting Sy	of Education Rules Governing the Development of estem	
1.	Does this proposed, amended, or repealed rule have a financial impact? Yes $\underline{\hspace{1cm}}$ No $\underline{\mathbf{X}}$		
2.	Does this proposed, amended, or repe Yes No $\underline{\mathbf{X}}$	aled rule affect small businesses?	
	If yes, please attach a copy of the econ Arkansas Economic Development Co	nomic impact statement required to be filed with the mmission under Arkansas Code § 25-15-301 et seq.	
3.	If you believe that the development of a financial impact statement is so speculative as to be coprohibited, please explain. <b>N/A</b>		
4.	If the purpose of this rule is to implement a federal rule or regulation, please give the incremental cost for implementing the rule. Please indicate if the cost provided is the cost of the program. <b>N/A</b>		
	Current Fiscal Year	Next Fiscal Year	
	General Revenue	General Revenue	
	Federal Funds	Federal Funds	
	Cash Funds	Cash Funds	
	Special Revenue	Special Revenue	
	Other (Identify)	Other (Identify)	
	Total	Total	
5.	What is the total estimated cost by fiscal year to any party subject to the proposed, amended, or repealed rule? Identify the party subject to the proposed rule and explain how they are affected.		
	<u>Current Fiscal Year</u> \$ <u>0</u>	\$\frac{\text Fiscal Year}{0}\$	
6.	What is the total estimated cost by fise cost of the program or grant? Please of	cal year to the agency to implement this rule? Is this the explain.	

**Current Fiscal Year Next Fiscal Year** \$ <u>0</u> \$ <u>0</u>

### DEPARTMENT OF EDUCATION FISCAL IMPACT STATEMENT OF PROPOSED REGULATION

(In compliance with Ark. Code Ann. §§ 10-3-309 and 25-15-204)

Regulation Title: Repeal of Arkansas Department of Education Rules Governing the Development of a Uniform Budget and Accounting System

Summary Description of Regulatory Proposal: Repeal of outdated, superseded rules

Cite Statutory Authority for this Regulatory Proposal:

- I. Fiscal Impact on the Department: (include whether impacts are non-recurring or recurring) None
  - A. Resources Required - Personnel, equipment, office space.
  - B. Time Required for Implementation.
  - C. Procedural Changes.
  - D. Other.
- II. Fiscal Impact on Local School District or Others? (Include whether impacts are non-recurring or recurring) None
  - Α. Resources Required - Personnel, equipment, office space.
  - B. Time Required for Implementation.
  - C. Procedural Changes.
  - D. Other.
- III. Additional Comments. N/A

Prepared by: Mark White

Staff Attorney August 16, 2012

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State Capitol, Suite 026 Little Rock, Arkansas 72201-1094 (501) 682-3527



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For Office			
Use Only: Effective Dat	re	Code Number	
Name of Agency Arkar	nsas Department of Education	1	
Department Division of	Learning Services		
Contact_Mark White	E-m	ailPhone(50	1) 682-4227
Statutory Authority fo	or Promulgating Rules Ark	c. Code Ann. §§ 25-15-201 et seq.	
Rule Title:	Repeal of Regulations Governi	ing the Common Core System	
Intended Effecti	ive Date		Date
Emergency (ACA	25-15-204)	Legal Notice Published	08/16/2012
X 30 Days After Fili	ng (ACA 25-15-204)	Final Date for Public Comment	09/17/2012
Other		Reviewed by Legislative Council	11/05/2012
Other (Must be more than 30 days after filing date.)	than 30 days after filing date.)	Adopted by State Agency	10/08/2012
Electronic Copy of Rule su	ıbmitted under ACA 25-15-218	by:	
Mark White		ite@Arkansas.gov	11/26/2012
Contact Person		E-mail Address	Date
In Compliance	I Hereby Certify That	OF AUTHORIZED OFFICER t The Attached Rules Were Adopted usas Administrative Procedures Act. (ACA 25-15-2	01 et. seq.)
	(504) 000 4007	Signature	
	(501) 682-4227  Phone Number	Mark.White@Arkansas.gov  E-mail Address	
	Staff Attorney	L man Autress	
	11/26/2012	Title	
Date			

#### **Common Core System**

#### 1.00 Common Core System

1.01 These regulations shall be known as the Arkansas Department of Education Regulations Governing the Common Core System.

1.02 The State Board of Education enacted these regulations pursuant to its authority under Arkansas Code 6-15-1001.

#### 2.00 Purpose of Regulations

2.01 The purpose of these regulations is to insure that all students in Arkansas public schools receive instruction and demonstrate proficiency in a common rigorous core of learning as defined by the Arkansas State Board of Education.

2.02 The purpose of these regulations is to define the common core system required for graduation from Arkansas public schools.

#### 3.00 Definitions

3.01 Career Focus: an area of emphasis based on student career interests

#### 4.00 Common Core System Requirements for Graduation from High School

4.01 All students shall successfully complete the following requirements to be eligible for graduation from a public school in Arkansas:

A. COMMON CORE -- 15 UNITS

English--4 units

Oral Communication--1/2 unit

Social Studies -- 3 units (1 unit of world history, 1 unit of U.S. history, ½ unit of civics or government)

Mathematics--3 units (1 unit of algebra or its equivalent\* and 1 unit of geometry or its equivalent.\* All math units must build on the base of algebra and geometry knowledge and skills.)

Science-3 units (at least 1 unit of biology or its equivalent and 1 unit of a physical science)

Physical Education--1/2 unit

Health and Safety--1/2 unit

Fine Arts--1/2 unit

\*A two-year algebra equivalent or a two-year geometry equivalent may be counted as two units of the three-unit requirement

#### B. CAREER FOCUS

All units in the career focus requirement shall be established through guidance and counseling at the local school district based on the students' contemplated work aspirations. Career focus courses shall conform to local district policy and reflect state frameworks through course sequencing and career course concentrations where appropriate.

#### C. OTHER ELECTIVES -- AS DEFINED BY LOCAL DISTRICTS

Local school districts may require additional units for graduation beyond the 15 common core and the career focus units. These may be in academic and/or technical areas. All common core, career focus and elective units must total at least 21.

#### 5.00 Content Standards and Curriculum

5.01 For students to achieve proficiency in the common core required for high school graduation, a rigorous common core curriculum shall be established in kindergarten through grade 8 to establish the learning foundation needed for success in a challenging high school curriculum. The Arkansas Curriculum Frameworks shall define the content standards and student learning expectations in the core curriculum, K-12.

5.02 Students will achieve competency at the local level in the use of computer science and other technologies. Computer science and other technologies shall be tools for learning within the core curriculum system, K-12.

5.03 State assessment of the common core required by law shall be based on the content standards and student learning expectations in the Arkansas Curriculum Frameworks. Instruction at the local district shall insure that content coverage and levels of rigor prepare students to perform at established acceptable levels on state assessments.

#### **6.00 Effective Date for Graduation Requirements**

The first graduating class who must meet the graduation requirements established in these rules and regulations is the graduating class of the year 2002.

#### 7.00 Authority of Rules and Regulations

These Rules and Regulations shall replace any other regulatory document on the core curriculum.

### DEPARTMENT OF EDUCATION FISCAL IMPACT STATEMENT OF PROPOSED REGULATION (In compliance with Ark. Code Ann. §§ 10-3-309 and 25-15-204)

Regulation Title: Repeal of Arkansas Department of Education Rules Governing the Common Core System

Summary Description of Regulatory Proposal: Repeal of outdated, superseded rules

Cite Statutory Authority for this Regulatory Proposal:

- I. Fiscal Impact on the Department: (include whether impacts are non-recurring or recurring) **None** 
  - A. Resources Required Personnel, equipment, office space.
  - B. Time Required for Implementation.
  - C. Procedural Changes.
  - D. Other.
- II. Fiscal Impact on Local School District or Others? (Include whether impacts are non-recurring or recurring) **None** 
  - A. Resources Required Personnel, equipment, office space.
  - B. Time Required for Implementation.
  - C. Procedural Changes.
  - D. Other.
- III. Additional Comments. N/A

Prepared by: Mark White

Staff Attorney August 16, 2012

#### FINANCIAL IMPACT STATEMENT

#### PLEASE ANSWER ALL QUESTIONS COMPLETELY

**DEPARTMENT Arkansas Department of Education DIVISION Division of Learning Services** PERSON COMPLETING THIS STATEMENT Mark White TELEPHONE NO. (501) 682-4227 FAX NO. (501) 682-4549 EMAIL: Mark.White@Arkansas.gov

To comply with Act 1104 of 1995, please complete the following Financial Impact Statement and file two copies with the questionnaire and proposed rules.

SHORT TITLE OF THIS RULE

OF T

Кер	eal of Arkansas Department of Educatio	n Rules Governing the Common Core System	
1.	Does this proposed, amended, or repealed rule have a financial impact? Yes No $\underline{\mathbf{X}}$		
2.	Does this proposed, amended, or repeal Yes No $\underline{\mathbf{X}}$	led rule affect small businesses?	
	If yes, please attach a copy of the econo Arkansas Economic Development Com	omic impact statement required to be filed with the amission under Arkansas Code § 25-15-301 et seq.	
3.	If you believe that the development of a financial impact statement is so speculative as to be coprohibited, please explain. $N/A$		
4.		If the purpose of this rule is to implement a federal rule or regulation, please give the incremental cost for implementing the rule. Please indicate if the cost provided is the cost of the program. $N/A$	
	Current Fiscal Year	Next Fiscal Year	
	General Revenue	General Revenue	
	Federal Funds	Federal Funds	
	Cash Funds	Cash Funds	
	Special Revenue	Special Revenue	
	Other (Identify)	Other (Identify)	
	Total	Total	
5.		l year to any party subject to the proposed, amended, or t to the proposed rule and explain how they are affected.	
	Current Fiscal Year	Next Fiscal Year	
	\$ <u>0</u>	\$ <u>0</u>	
6.	What is the total estimated cost by fisca cost of the program or grant? Please ex	al year to the agency to implement this rule? Is this the aplain.	
	Current Fiscal Year	Next Fiscal Year	
	\$ <u>0</u>	\$ <u>0</u>	

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For Office			
Use Only:  Effective Date	ce	Code Number	
Name of Agency Arkai	nsas Department of Education	n	
Name of Agency And	nsas Department of Educatio	···	
Department Division of	Learning Services		
Contact_Mark White	VhiteE-mail Mark.White@Arkansas.gov Phone (501) 682-4227		
		k. Code Ann. §§ 25-15-201 et seq.	
Rule Title:	Repeal of Rules and Regulati	ons Governing Special Education Expenditure R	equirements
Intended Effect	ive Date		Date
(Check One)  Emergency (ACA	25-15-204)	Legal Notice Published	08/16/2012
	ing (ACA 25-15-204)	Final Date for Public Comment	09/17/2012
30 Days Aiter Fil.	mg (AGA 23-13-204)		11/05/2012
Other(Must be more	than 30 days after filing date.)	Reviewed by Legislative Council	
		Adopted by State Agency	10/08/2012
Electronic Copy of Rule su	ıbmitted under ACA 25-15-21	8 by:	
Mark White		hite@Arkansas.gov	11/26/2012
Contact Person		E-mail Address	Date
	CERTIFICATION	OF AUTHORIZED OFFICER	
		at The Attached Rules Were Adopted	
In Compliance	with Act 434 of 1967 the Arka	nsas Administrative Procedures Act. (ACA 25-15-2	01 et. seq.)
		Signature	
	(501) 682-4227	Mark.White@Arkansas.gov	
	Phone Number	E-mail Address	
	Staff Attorney	Title	
	11/26/2012		
Date			

## ARKANSAS DEPARTMENT OF EDUCATION PROPOSED REVISIONS TO THE RULES AND REGULATIONS GOVERNING SPECIAL EDUCATION EXPENDITURE REQUIREMENTS

#### 5.00 SPECIAL EDUCATION

- 5.01 CALCULATING THE MINIMUM EXPENDITURE REQUIREMENT FOR SPECIAL EDUCATION
  - 5.01.1 The minimum budgeted expenditure per capita on behalf of special education students must be equal to the expenditure requirement for the most recent fiscal year for which information is available, consistent with maintenance of effort requirements under the federal Individuals with Disabilities Education Act (IDEA).
- 5.02 ELIGIBLE EXPENDITURES
- 5.02.1 MEETING THE MINIMUM EXPENDITURE REQUIREMENT ON BEHALF OF STUDENTS WITH DISABILITIES
  - 5.02.1.1 Any expense incurred by a local education agency as a result of providing special education and related services to eligible individuals with disabilities may be budgeted and counted as meeting the expenditure requirement.
  - 5.02.1.2 Maintenance and operating costs of a district may be charged as special education expenses on a pro-rated basis consistent with the instructions for completing the consolidated state and federal application for the use of funds under the IDEA.
  - 5.02.1.3 Costs for building and/or upgrading facilities for special education services may be charged as special education expenses on a pro-rated basis consistent with the instructions for completing the consolidated state and federal application for the use of funds under the IDEA.
  - 5.02.1.4 A local education agency may count for purposes of meeting the minimum expenditure any expenditures for services/supports which *benefit* students with disabilities including, but not necessarily limited to, the following:
    - A. Broad-based staff development activities which provide staff with skills and knowledge that will improve instruction for all children.
    - B. Instructional materials and supplies, including technology, which will enhance the learning environment and improve instruction for all children.

- C. Trained instructional paraprofessionals to increase the ability of the teacher to address the diverse learning and behavioral needs of all students within the classroom or other instructional setting.
- D. Specialized staff, such as school psychology specialists and licensed social workers, to increase access to specialized services that may be needed to meet the diverse learning and behavioral needs of all students within a building or district.
- E. Specialized services for students with diverse learning and behavioral needs who may not be identified as eligible students under the IDEA.
- F. Special Education and related services to eligible students with disabilities, ages 3 to 5 (or kindergarten), may be counted to meet the minimum expenditure requirement.
- G. Pre-referral interventions for students not yet identified as eligible students with disabilities under the IDEA
- H. Services for students who are qualified under Section 504 of the Rehabilitation Act of 1973, but who are not eligible under the IDEA.
- I. Services and support for students exiting special education services who are no longer receiving services in accordance with an IEP.
- 5.03 WAIVER OF STATE AND LOCAL EXPENDITURES FOR COMPLIANCE WITH FEDERAL NONSUPPLANT
- 5.03.1 Local education agency applications for federal funds under the IDEA must meet the nonsupplanting requirements in the amendments to the Individuals with Disabilities Education Act (IDEA, 1997).
- 5.03.2 Section 613(a)(2)(B) of the 1997 IDEA states: a local educational agency may reduce the level of expenditures where such reduction is attributable to:
  - A) the voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel;
  - B) decrease in the enrollment of children with disabilities;
  - C) the termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State educational agency, because the child:
    - (I) has left the jurisdiction of the agency;

- (II) has reached the age at which the obligation of the agency to provide a free appropriate public education to the child has terminated; or
- (III) no longer needs such program of special education; or
- D) the termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5.03.3 To qualify for an allowance under 5.03.2(D) a district must incur the cost within a single year rather than amortize the cost against the district's required expenditure as is currently provided within the consolidated application for the use of state and federal funds for special education.

#### FINANCIAL IMPACT STATEMENT

#### PLEASE ANSWER ALL QUESTIONS COMPLETELY

DEPARTMENT <u>Arkansas Department of Education</u>
DIVISION <u>Division of Learning Services</u>
PERSON COMPLETING THIS STATEMENT <u>Mark White</u>
TELEPHONE NO. (501) 682-4227 FAX NO. (501) 682-4549 EMAIL: Mark.White@Arkansas.gov

To comply with Act 1104 of 1995, please complete the following Financial Impact Statement and file two copies with the questionnaire and proposed rules.

#### SHORT TITLE OF THIS RULE

\$ <u>0</u>

_	eal of Arkansas Department of Educatio enditure Requirements	n Rules and Regulations Governing Special Education	
1.	Does this proposed, amended, or repeal Yes No $\underline{\mathbf{X}}$	ed rule have a financial impact?	
2.	Does this proposed, amended, or repealed rule affect small businesses? Yes $\underline{\hspace{1cm}}$ No $\underline{\mathbf{X}}$		
		omic impact statement required to be filed with the amission under Arkansas Code § 25-15-301 et seq.	
3.	If you believe that the development of a financial impact statement is so speculative as to be cosprohibited, please explain. <b>N/A</b>		
4.	If the purpose of this rule is to implement a federal rule or regulation, please give the incremental cost for implementing the rule. Please indicate if the cost provided is the cost of the program. <b>N/A</b>		
	Current Fiscal Year	Next Fiscal Year	
	General Revenue	General Revenue	
	Federal Funds	Federal Funds	
	Cash Funds	Cash Funds	
	Special Revenue	Special Revenue	
	Other (Identify)	Other (Identify)	
	Total	Total	
5.	What is the total estimated cost by fiscal year to any party subject to the proposed, amended, or repealed rule? Identify the party subject to the proposed rule and explain how they are affected.		
	<u>Current Fiscal Year</u> \$ <u>0</u>	<u>Next Fiscal Year</u> \$ <u>0</u>	
6.	What is the total estimated cost by fiscal year to the agency to implement this rule? Is this the cost of the program or grant? Please explain.		
	Current Fiscal Year	Next Fiscal Year	

\$ <u>0</u>

### DEPARTMENT OF EDUCATION FISCAL IMPACT STATEMENT OF PROPOSED REGULATION (In compliance with Ark. Code Ann. §§ 10-3-309 and 25-15-204)

Regulation Title: Repeal of Arkansas Department of Education Rules and Regulations Governing Special Education Expenditure Requirements

Summary Description of Regulatory Proposal: Repeal of outdated, superseded rules

Cite Statutory Authority for this Regulatory Proposal:

- I. Fiscal Impact on the Department: (include whether impacts are non-recurring or recurring) **None** 
  - A. Resources Required Personnel, equipment, office space.
  - B. Time Required for Implementation.
  - C. Procedural Changes.
  - D. Other.
- II. Fiscal Impact on Local School District or Others? (Include whether impacts are non-recurring or recurring) **None** 
  - A. Resources Required Personnel, equipment, office space.
  - B. Time Required for Implementation.
  - C. Procedural Changes.
  - D. Other.
- III. Additional Comments. N/A

Prepared by: Mark White

Staff Attorney August 16, 2012