

# Chalkboard

By

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In acknowledgement of Super Bowl XXXIX, I offer A.C.A. 6-20-2003, which is the law in Arkansas regarding the reporting of athletic expenditures by public schools. The law says, “(a) Annually by September 15 of each year, the local school board of each school district shall: (1) In a written report, certify to the State Board of Education: (A) For the previous school year, the amount of the district's total athletic expenditures for interschool athletic programs that were paid from state funds; and (B) For the upcoming school year, the district's total athletic expenditures budgeted for interschool athletic programs that are to be paid from state funds; (2) Provide the state board with a report of the school district's total athletic expenditures paid from state funds in a format approved by the state board or the Department of Education for the previous school year; (3) Provide the state board with a budget for the athletic expenditures to be paid from state funds as set forth under subdivision (a)(1)(B) of this section for the upcoming year; and (4) Provide the state board and the department with any additional information or documentation requested. (b)(1) Any school district failing to comply with the provisions of this subchapter and the rules adopted by the state board for the implementation of this subchapter shall be identified by the department to be a school in fiscal distress in accordance with the Arkansas Fiscal Assessment and Accountability Program, § 6-20-1901 et seq. (2) Any report required by this subchapter shall be subject to a yearly audit which shall be filed as set forth under § 6-20-1801 et seq.”

The above is easy enough to grasp. The law provides the opportunity to monitor how much money is spent on non-academic school programs. A companion code, A.C.A. 6-20-2002, defined what type non-academic expenditures were to be included in the report. This code reads in part, “(1) "Athletic expenditures" means all direct and indirect expenses related to interschool athletic programs, prorated if necessary, including, but not limited to: (A) Salaries or supplemental pay for staff for interschool athletic programs, excluding salaries received for duties as a classroom teacher; (B) All fringe benefits, including, but not limited to, medical and dental insurance, workers' compensation, pension plans, and any other costs associated with employment of staff for interschool athletic programs; (C) Travel, including bus-related operation and maintenance; (D) Equipment;

(E) Meals; (F) Supplies; (G) Property and medical insurance; (H) medical expenses; (I) Utilities; and (J) Maintenance of facilities related to interschool athletic teams and spirit groups, excluding bands”.

That too was easy enough to understand for most school officials but sometimes difficult to put in practice in a consistent manner from district to district. Pro-rating staff salaries and benefits between the classroom and non-academic programs is not a problem. Nor is it too difficult a task to track expenses for above items D-H and the first part of item C. What does become harder is to fairly attribute all the cost of maintaining equipment and facilities used for non-academic purposes.

Let me offer some examples. How much of the contract for our lawn services should be pro-rated to athletics? Should that be done by measuring the acreage of the football and baseball/softball fields to the total acres of property being serviced or should the contractor keep up with the time it takes to mow the athletic areas in comparison with the rest of the property?

How shall the utility costs of heating/cooling and lighting the high school lobby be calculated? Neither it nor the gymnasium is metered separately from the rest of the high school building. Both of these areas, especially the lobby, have other use than athletics. How shall it be determined how much water was used to flush toilets at the last basketball game as opposed to the amount used from 8 to 4? What is that saying, “Straining at a gnat....”?

The list of examples could be continued at Gentry and most other school districts. Therein lies the rub. The legislature, in the last session in 2003, wanted to be able to have an apples-to-apples comparison of non-academic expenditures across the state. This desire prompted the passing of the quoted codes above and others. While these codes were clear enough in intent they could not legislate consistency when subjectivity was part of the equation. What Lee Ortman at Gravette might have seen as an athletic expenditure, I might have designated as just the normal cost of operating the school plant. Is letting the Gentry Youth Organization (GYO) use the school gyms an athletic expenditure? Lee and I might, or might not, have the same perspective. If we did, would Mike at Decatur and Ken at Siloam Springs agree?

Before you exclaim, “Who cares”, I remind you that the legislators do. It is fair they should. The Arkansas Department of Education just released the 2003-04 Athletics Expenditures Report. (Look for “What’s New” at <http://arkedu.state.ar.us/> .) You will discover the total one-year amount spent on non-academics to be **\$60,877,917**. You read that correctly; that’s

about 61 million dollars. Gentry Public Schools portion of that total was **\$139,728.**

If I had done a better “strain at a gnat” job at seeing that everything that might count as a non-academic expenditure had been attributed to that account, I suspect that amount could be doubled. If that holds true across the state, we just discovered enough money to fund Priority 1 needs of the school facilities issue. Now who wants to swallow that camel?