



HANDOUT E2



Research Report

Isolated and Special Needs Isolated Funding and Expenditures

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INTRODUCTION

The Continuing Adequacy Evaluation Act, Arkansas Code § 10-3-2101, *et seq.*, requires the House and Senate Education Committees to "review and continue to evaluate the costs of an adequate education for all students ..." (Arkansas Code § 10-3-2102(a)(6)). To accomplish that duty, the statute calls for the House and Senate Education Committees to review expenditures from isolated funding, among other things (Arkansas Code § 10-3-2102(h)(1)(A)). Under Arkansas Code § 6-20-601, isolated funding is considered to be supplementary money provided to school districts with geographic challenges, such as rugged road systems or low-student density, which increase certain districts' costs. While funding related to isolated schools accounts for less than one percent of the state's education funding, it is very important for the school districts that receive it. For four districts, isolated and special needs isolated funding accounts for more than 11% of their total funding. There are three types of isolated funding: **isolated funding**, **special needs isolated (SNI) funding**, and **SNI – transportation funding**. The purpose of this report is to explain how these funding types are distributed, explain how districts spend the money they receive, and provide data on the performance of districts that receive funding.

ISOLATED AND SPECIAL NEEDS ISOLATED FUNDING

Isolated School Districts

Isolated funding first originated in Act 42 of the 1st Extraordinary Session of 1983. Currently, under Arkansas Code § 6-20-601, an isolated school district is one that meets four of the following five conditions:

- Has long distances (12+ miles) on hard-surfaced highways to the neighboring district's high school;
- Has low student density of bus riders (fewer than 3 students per square mile);
- Has 95 square miles or more;
- Has a low proportion of hard-surfaced roads (less than 50% of the district's bus route); and
- Contains geographic obstacles (e.g. lakes, rivers, mountains, etc.) isolating schools that otherwise would be appropriate for consolidation.

Once a school district meets this definition, a formula based on its average daily membership (ADM) produces an amount of funding that will be paid to the district IF it meets certain budget requirements, has a prior-year three-quarter ADM of fewer than 350 students, and meets the minimum standards for accreditation of public schools prescribed by law and regulation. Act 42 of the 1st Extraordinary Session of 1983 also required that a district meet certain millage requirements, but those have since been removed.

Act 60 of the Second Extraordinary Session of 2003 then removed the ability for school districts to qualify for isolated funding since it mandated that all school districts with fewer than 350 students were to be annexed into or consolidated with another school district. Act 60 was part of the legislature's reform effort in response to the Arkansas Supreme Court's 2002 *Lake View* decision.

Because of Act 60, many school districts that qualified for isolated funding prior to Act 60 would be required to consolidate because their prior year ADM fell below the 350 student requirement. This could potentially jeopardize the districts' continued eligibility for isolated funding despite the newly created districts still serving the isolated school areas. This concern led to the passage of Act 65 of the Second Extraordinary Session of 2003.

Act 65 identified 56 “isolated school areas” that had been isolated districts before the districts were required to consolidate. In addition to identifying the districts with their corresponding isolated school areas, Act 65 stipulated the per-pupil amount of funding that would be paid to each district (Appendix A), funding amounts that are still in effect. Any districts that have isolated school areas on the list are eligible for isolated funding if the school district meets the above criteria, including a prior year ADM of 350 students or less, certain budget requirements, and standards of accreditation requirements. Schools that are not on the isolated school list set forth in Arkansas law, but nonetheless qualify for isolated funding, may still apply. However, the Weiner School District was the last district not designated as an “isolated school area” to apply for and receive this funding in the 2009-10 school year.

The impact of Act 60 has been mitigated by a couple factors. First, school districts may still fall below the minimum prior year ADM threshold, but usually for a limited period of time as they face annexation or consolidation after two consecutive years with an ADM below 350 (Arkansas Code § 6-13-1602). Second, school districts may also remain open despite not meeting the 350-student ADM threshold if they have a waiver. Act 377 of 2015 allows small school districts to apply for waivers from the Division of Elementary and Secondary Education of the Department of Education (DESE) on a yearly basis and permits these small school districts to remain open for longer than two years with fewer than 350 students. This statute creates the potential to increase the number of districts receiving isolated funding. As mentioned before, a school district may apply for isolated school district status, but the DESE will have to first determine if the school district meets the necessary criteria under Arkansas Code § 6-20-601(b)-(d) before it may qualify for isolated funds. However, the DESE is not sure there are any districts that would meet all of the criteria to meet the definition of an isolated school district under this statute.

Act 60 also prevented reorganized school districts that received isolated schools in formerly isolated districts from closing the acquired isolated schools. Therefore, the challenge of educating students in isolated schools did not disappear. However, two years later, Act 1397 of 2005 created a process that allows school districts to close an isolated school if the school district's school board voted unanimously to do so. If the vote for closure is less than unanimous but represents a majority of the school board members, the State Board of Education (SBE) would decide on the matter based on what is best for all students in the district as a whole. The most recent case of an isolated school closure occurred in 2019 in the Cleveland County School District. Its school board voted 6-1 to close the Kingsland Elementary School, which is an isolated school area. Since it was not a unanimous vote, the matter went to the SBE. In May 2019, the SBE voted to close the Kingsland Elementary school beginning in the 2019-20 school year.¹

Following Act 1397 of 2005, there were concerns about the continuance of isolated funding for a closed isolated school area. Although not legally binding, Arkansas Attorney General Opinion No. 2005-115 initially addressed this concern. This opinion stated that “a school district that completely closes an isolated school will receive no additional funds for that school.” Attempts at clarifying this issue led to the passage of Act 1131 of 2011. Arkansas Code § 6-20-603(i) provides that if a district fully closes an isolated area, it will receive for the following school year an amount of money based on its isolated area's ADM of the preceding year. After that, because there would be no prior year ADM, the isolated funding ceases. But if a district closes only part of an isolated school area, it gets only part of the money and continues to receive part of the funding as long as part of the isolated school area remains open. For instance, if a K-6 isolated school becomes a K-5 isolated school, its funding will be based on prior year ADM for grades K-5. This funding continues as long as there are prior-year ADM counts on which to base it.

¹ State Board of Education meeting, May 9, 2019.

Act 1131 of 2011 further states that if a district closes and reopens an isolated school as an alternative learning environment (ALE) or for regular classroom teaching, the funding could be applied for and reinstated based on the three-quarter ADM of the prior school year. According to the DESE, Magnolia School District is a recent instance of this. The school district began to receive funds under this provision during the 2018-19 school year because it opened one of its previously closed isolated schools to house an ALE program.

Table 1 below shows the list of school districts that received isolated funding in school years 2017-18 and 2018-19. In the 2017-18 school year, 15 districts received \$2.3 million in isolated funding, which increased to 16 districts receiving \$2.34 million in 2018-19. This increase in the number of districts receiving isolated funding is due to Magnolia School District opening up an ALE program in a previously closed isolated school.

Table 1: Districts Receiving Isolated Funding

District	2017-18	2018-19
DeWitt	\$79,620	\$77,190
Cleveland County	\$41,492	\$42,887
Magnolia	N/A	\$14,939
Mulberry/Pleasant View Bi-County	\$73,366	\$78,723
Cedar Ridge	\$17,221	\$13,287
Jackson County	\$105,578	\$89,608
Hillcrest	\$185,239	\$193,160
Huntsville	\$28,926	\$27,880
Jasper	\$410,421	\$415,427
Deer/Mt. Judea	\$242,612	\$277,803
Harmony Grove	\$71,691	\$72,475
Ouachita River	\$114,593	\$117,291
Cossatot River	\$283,827	\$279,287
Searcy County	\$118,164	\$125,330
Ozark Mountain	\$286,914	\$275,858
Mountain View	\$249,092	\$242,966
Total	\$2,308,756	\$2,344,111

Under Arkansas Code § 6-20-603, the amount of isolated funding for each district is calculated by multiplying the prior-year three-quarter ADM of the isolated school area by the per-student isolated funding amount specified in Act 65 of the Second Extraordinary Session of 2003. For example, in 2018-19, Cleveland County School District's previous year's three-quarter ADM of its isolated area was 108.85 and their per-student isolated funding amount was \$394, and, so:

$$\mathbf{\$394 \times 108.85 = \$42,886.90}$$

A more complicated formula is in statute for school districts newly qualifying under Arkansas Code § 6-20-601.

Special Needs Isolated Districts

Act 60 of the Second Extraordinary Session of 2003 resulted in fewer districts that qualified for isolated funding, but legislators argued there were still isolated school funding needs. As a result, the General Assembly passed Act 1452 of 2005, which created a new form of funding for isolated schools called "special needs isolated (SNI) funding." There are four levels of SNI funding a district may receive that are discussed on the next page.

Under Arkansas Code § 6-20-604(b), districts that contain an isolated school may qualify for SNI funding if they meet the following criteria:

- The district must have been part of a consolidation or annexation under the Public Education Reorganization Act of 2003, Arkansas Code § 6-13-1601 *et seq.*;

- The local school board must have determined by majority vote that combining the operation of an isolated school with another school in the district would be “impractical or unwise”; and
- The isolated school or school district has to meet the requirements established under the original isolated funding program found in Arkansas Code § 6-20-601 (or all but the requirement of a prior year ADM of less than 350 and have filed an affidavit with the SBE confirming that it met the original isolated funding criteria).

Once a school district meets the above criteria, it still must meet specific requirements to qualify for one of four levels of SNI funding, all of which demand slightly different school situations. Requirements include the number of isolated schools in a district, ADM, and the number of students per square mile. Depending on the category’s requirements districts meet, they will receive funding equal to 20%, 15%, 10%, or 5% of the foundation funding rate for each student in the isolated school area(s) or for the district. The 5% category is known as SNI-small district funding which is different because districts receiving this funding typically do not contain isolated schools.

Though a school district may meet the criteria for more than one category of SNI funding, Arkansas Code § 6-20-604(g) specifies that it can receive funding for only one of the categories. The DESE distributes funding based on the category that provides the district with the highest level of funding. The most recent legislative change to SNI funding came through Act 129 of 2017, which changed the density ratio requirement for the 20% funding category.

Table 2 below shows the SNI funding criteria as it exists currently.

Table 2: Special Needs Isolated Funding Categories and Requirements

Statute	# of Isolated Schools	District’s Prior 3 Quarter ADM	Density Ratio	% of Foundation Rate Rec’d Category
6-20-604(c)	1 or more isolated schools serving any grade from K-12	500 or less	1.5 students or fewer / sq. mile	20% for district ADM
6-20-604(d)	2 or more isolated schools serving all grades K-12 and were annexed	501 – 1,000 (or more than 1,000 if the isolated school has been annexed or consolidated into the district)	1.5 students or fewer / sq. mile	15% for district ADM
6-20-604(e)(1)	1 or more isolated schools serving all grades K-12	NA	NA	10% for isolated area ADM
6-20-604(e)(2)	1 or more serving any grade K-12 AND closed an isolated school for grades 7-12	NA	NA	10% for isolated area ADM
6-20-604(f)	NA	Fewer than 500	2 students or fewer / sq. mile	5% for district ADM

Table 3 on the next page shows the districts that received any kind of SNI funding along with the category of SNI funding in which they belong (this does not include SNI – transportation funding which is discussed later in the report). In the 2017-18 school year, 26 districts received \$5.1 million in SNI funding. This decreased to 24 districts receiving \$4.9 million in the 2018-19 school year. Two districts that received SNI funding in 2018 did not in 2019—Cedar Ridge and Bearden. The Cedar Ridge School District closed their one remaining isolated school effective in the 2018-19 school year. Since the requirements to receive funding under § 6-20-604(e) (the 10% SNI category) do not require using the prior year ADM, the district loses SNI funding for the

2018-19 school year. Bearden School District's prior year ADM exceeded the requirements needed to qualify for SNI funds in the 2018-19 school year.

Table 3: Districts Receiving SNI Funding (excluding Transportation)

District	2017-18		2018-19	
	Amount	Category	Amount	Category
Jasper	\$854,367	15%	\$859,604	15%
Hillcrest	\$549,969	20%	\$571,177	20%
Deer/Mt. Judea	\$427,430	20%	\$487,052	20%
Mountain View	\$282,570	10%	\$281,588	10%
Emerson-Taylor-Bradley	\$270,749	10%	\$275,336	10%
Ozark Mountain	\$248,220	10%	\$240,420	10%
Clarendon	\$162,267	5%	\$155,519	5%
Bearden	\$158,504	5%	N/A	
Huntsville	\$157,870	10%	\$153,705	10%
Mount Ida	\$156,467	5%	\$154,993	5%
Mammoth Spring	\$149,713	5%	\$146,086	5%
Hermitage	\$141,500	5%	\$149,687	5%
Mineral Springs	\$138,194	5%	\$136,139	5%
Nevada	\$130,212	5%	\$132,074	5%
Augusta	\$129,360	5%	\$124,699	5%
Viola	\$128,171	5%	\$127,835	5%
Searcy County	\$126,312	10%	\$135,328	10%
Marvell-Elaine	\$120,696	5%	\$124,041	5%
Dermott	\$120,129	5%	\$119,061	5%
Ouachita River	\$114,645	10%	\$118,532	10%
Kirby	\$114,051	5%	\$116,335	5%
Strong-Huttig	\$103,118	5%	\$98,416	5%
Harmony Grove	\$98,822	10%	\$100,915	10%
Cossatot River	\$88,538	10%	\$88,004	10%
Cedar Ridge	\$65,875	10%	N/A	
DeWitt	\$53,449	10%	\$52,343	10%
Total	\$5,091,198		\$4,948,889	

Sources: 2017-18 and 2018-19 State Aid Notices

Note: Cedar Ridge did not receive SNI funds in 2018-19 because they closed their one remaining isolated school effective in the 2018-19 school year. Bearden did not receive SNI funds in 2018-19 because its ADM exceeded the requirements needed to qualify for SNI funds.

SNI funding is calculated under Arkansas Code § 6-20-604, and the formula varies slightly based on the category of funds received. Depending on the category the district qualifies for, the funding is determined by taking either 20%, 15%, 10%, or 5% of the per-student foundation funding amount and multiplying that by the ADM for the isolated school area or school district.

For example, in 2018-19, the Deer/Mt. Judea School District had two isolated schools, a prior-year three-quarter ADM of the school district of 359.13, and a density ratio of .90 students per square mile, placing the district in the special needs isolated category for 20% of the per-pupil foundation funding amount, which was \$6,781 that year. That 20% amount—\$1,356.20—is multiplied by the district's ADM, which was 359.13:

$$\begin{array}{rcccl} \text{Eligible SNI \%} & & \text{Foundation} & & \\ \text{Category} & & \text{Funding Rate} & & \text{ADM} \\ \hline 20\% & \times & \$6,781 & = & \$1,356,20 \times 359.13 = \$487,052 \end{array}$$

Table 4 on the next page shows the number of school districts and the amounts they have received for the past six years. There have been fluctuations in the number of districts receiving this funding

and the amount received over that time. In the 2018-19 school year, 24 school districts received \$4.9 million.

Table 4: SNI Funding Trends

Year	# Districts Receiving SNI Funding	Total SNI Funding
2014-15	24	\$4,534,895
2015-16	22	\$4,452,637
2016-17	25	\$4,949,698
2017-18	26	\$5,091,198
2018-19	24	\$4,948,889

Special Needs Isolated – Transportation Funding

One of the challenges superintendents and legislators representing isolated school districts often point to is transportation. Act 1052 of 2007 created SNI – transportation funding to help isolated districts with transportation needs. Once the isolated and SNI funds are distributed, any remaining funding is distributed evenly to all SNI districts that qualified for the 20%, 15% or 10% categories of funding. This funding is to be used strictly for transportation expenses. That means that small school districts (the 5% category) are the only SNI districts unable to receive this additional funding.

In 2018-19, the following 12 districts each received \$300,250 in SNI – transportation funding: Cossatot River, Deer/Mt. Judea, DeWitt, Emerson-Taylor-Bradley, Harmony Grove (Ouachita), Hillcrest, Huntsville, Jasper, Mountain View, Ouachita River, Ozark Mountain, and Searcy County.

Table 5: Isolated Districts SNI Transportation Funding

Year	# Districts Receiving SNI – Transportation Funding	SNI – Transportation Funding Per District	Total Funding for SNI – Transportation
2014-15	15	\$254,188	\$3,812,820
2015-16	14	\$290,259*	\$4,027,555*
2016-17	13	\$276,039	\$3,588,507
2017-18	13	\$268,926	\$3,496,038
2018-19	12	\$300,250	\$3,603,000

Source: State Aid Notices

Note: Special language regarding student density requirements was added in FY16 and impacted only the Hillcrest School District. Therefore, funding for that district was set at \$254,188, the amount it received in the previous year. This special language remained until FY20 when it was removed. However, according to the DESE, this language was only necessary for FY16 when Hillcrest received the previous year's funding amount. Hillcrest's SNI funding amount resumed as normal in FY17.

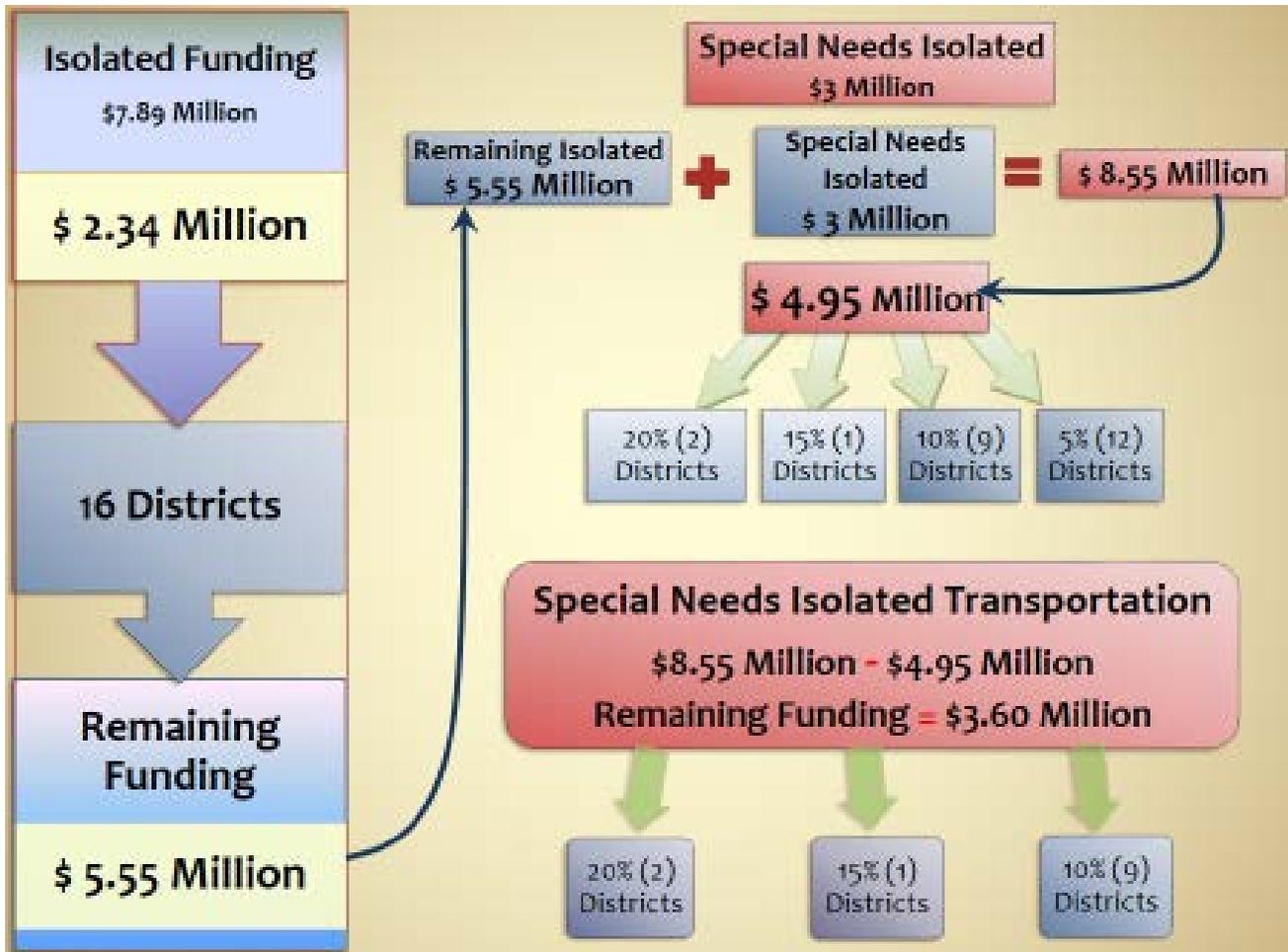
Funding Trends

Chart A on the next page illustrates how the isolated funding process works. Isolated funding is distributed to districts first based on rates established in statute. Open-enrollment public charter schools do not receive any type of isolated funding. For more than a decade, the General Assembly has consistently appropriated and funded \$7,896,000 for isolated funding and \$3 million for SNI funding for more than a decade. Whatever balance is remaining after the \$7.9 million is disbursed to districts is added to the \$3 million appropriated for school districts qualifying for SNI funding. SNI funding is distributed at different amounts among the school districts meeting different conditions. Based on the conditions discussed on pages 3 and 4, districts will receive either 20%, 15%, 10%, or 5% of their foundation funding for the district or the isolated school area(s). For the districts receiving 5%, this funding is known as "SNI-small district funding."

Historically, money is still left over after paying all of the districts qualifying for SNI funds. All of those remaining funds are evenly divided and distributed to school districts that qualify for SNI – transportation funding.

As you can see in **Chart A**, in the 2018-19 school year, sixteen districts received \$2.34 million in isolated funding. The remaining \$5.6 million available for isolated funding was carried over and distributed to the 24 districts qualifying for SNI funding under Arkansas Code § 6-20-604. Once the SNI funding was disbursed, the remaining \$3.6 million was evenly distributed to the 12 districts qualifying for SNI – transportation funding.

Chart A: Isolated Funding Process Diagram – 2018-2019



The amount of money appropriated for isolated (\$7.9 million) and SNI schools (\$3 million) has not changed for the past decade. Yet, the amount required to provide isolated funding to qualifying districts has decreased over the years as districts close isolated schools, leaving more money to be added to the SNI funding. The result is that more funds are distributed to districts as SNI, though the appropriation is actually lower. This phenomenon is illustrated in the following graph. The SNI funding amounts in **Chart B** on the next page include the SNI – transportation funding.

Chart B: Isolated and SNI Funding Appropriations and Funding

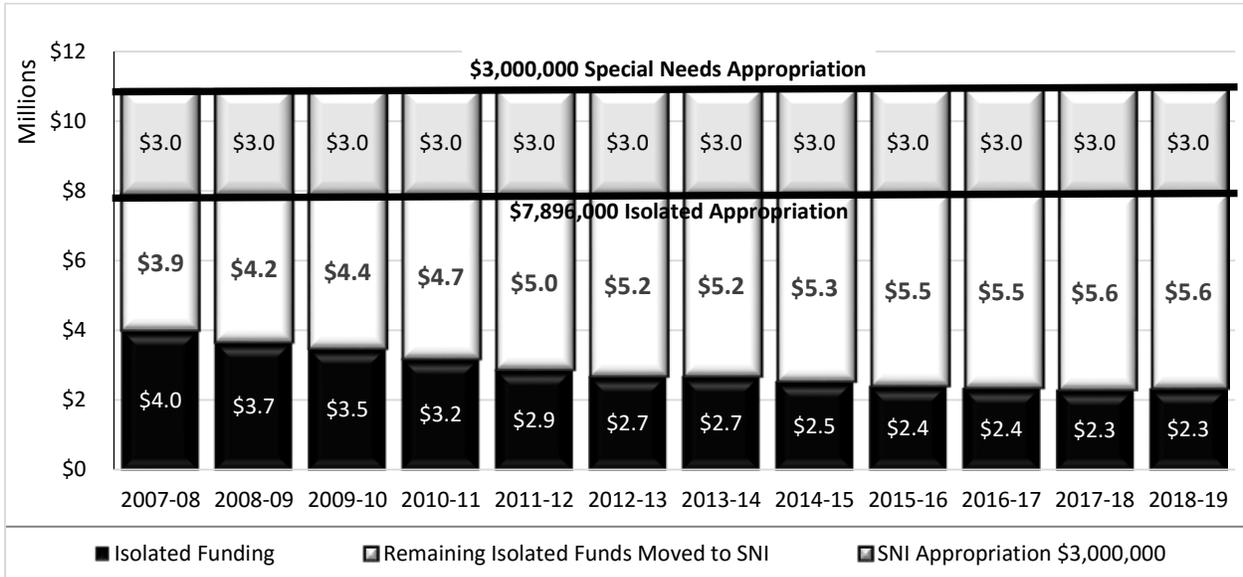
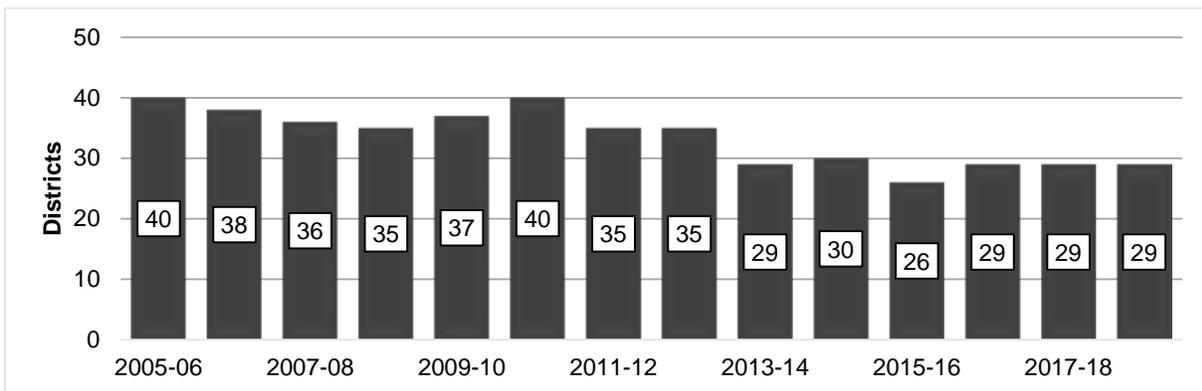


Chart C shows the number of districts that have received isolated and/or SNI funding over the last decade. While there was some fluctuation, the number of districts receiving this funding decreased from 40 in the 2005-06 school year to 29 in the 2018-19 school year. As noted earlier, this is often due to schools being closed down and no longer eligible to receive this funding. Changes in ADM, student density, or other factors also impact what school districts received any isolated or SNI funds. Another reason fluctuation may occur is because school districts may not receive both SNI and declining enrollment funding under Arkansas Code § 6-20-2305(a)(3). Declining enrollment funding will be discussed in another report, later in the Adequacy Study. The DESE calculates the category that will provide the district more money—assuming the district is eligible for both kinds of funding—and distributes only the higher amount of funding. The 56 “isolated school areas” identified in Act 65 of the Second Extraordinary Session contained 105 isolated schools in the 2003-04 school year. In the 2018-19 school year, only 28 isolated schools remained.

Chart C: Districts Receiving Isolated and/or SNI Funding



Data Source: State Aid Notices

Table 6 on the next page shows how much isolated and SNI funds account of the total local and state funding that districts received in 2017-18. For the 29 districts receiving any kind of isolated or SNI funding, the percentage ranges from 0.5% of total local and state funds in Cleveland County to 24% in Deer/Mt. Judea.

Table 6: Isolated and SNI Funding as a Percentage of Total District Local and State Funding for 2017-2018 School Year

School District	Total District Local and State Funding	Total Isolated/SNI Funding	Isolated/SNI as % of Total Funding
Cleveland County School District	\$7,854,306	\$41,492	0.5%
Jackson Co. School District	\$8,009,745	\$105,578	1.3%
Mulberry School District	\$3,948,328	\$73,366	1.9%
Mineral Springs School District	\$6,500,467	\$138,194	2.1%
Huntsville School District	\$20,103,250	\$455,722	2.3%
Marvell-Elaine School District	\$4,647,833	\$120,696	2.6%
Augusta School District	\$4,441,886	\$129,360	2.9%
Strong-Huttig School District	\$3,525,413	\$103,118	2.9%
Dermott School District	\$4,028,117	\$120,129	3.0%
Hermitage School District	\$4,716,128	\$141,500	3.0%
Clarendon School District	\$5,309,535	\$162,267	3.1%
Dewitt School District	\$12,608,011	\$401,995	3.2%
Bearden School District	\$4,720,647	\$158,504	3.4%
Viola School District	\$3,786,850	\$128,171	3.4%
Kirby School District	\$3,303,309	\$114,051	3.5%
Mount Ida School District	\$4,458,889	\$156,467	3.5%
Nevada School District	\$3,699,405	\$130,212	3.5%
Mammoth Spring School District	\$4,220,937	\$149,713	3.5%
Cedar Ridge School District	\$9,185,207	\$352,022	3.8%
Harmony Grove School District (Ouachita)	\$10,020,723	\$439,439	4.4%
Emerson-Taylor-Bradley School District	\$10,412,703	\$539,675	5.2%
Mountain View School District	\$14,114,092	\$800,588	5.7%
Searcy County School District	\$9,008,708	\$513,402	5.7%
Cossatot River School District	\$10,501,215	\$641,291	6.1%
Ouachita River School District	\$7,069,698	\$498,164	7.0%
Ozark Mountain School District	\$6,787,771	\$804,060	11.8%
Jasper School District	\$9,311,686	\$1,533,714	16.5%
Hillcrest School District	\$4,954,248	\$1,004,134	20.3%
Deer/Mt. Judea School District	\$3,856,663	\$938,968	24.3%

Source: 2017-18 Annual Statistical Report (ASR)

Note: The total local and state funds is the sum of Lines 24 and 39 in the ASR.

Table 7 on the next page shows the proportion of isolated funds going to districts with an isolated school area, compared to districts without an isolated school area. Table 7 tracks how isolated funds were distributed since the 2005-06 school year, when SNI funds were first distributed. This table only takes into account isolated school areas that are still open. Districts receiving SNI-small district funding typically are districts without an isolated school area.

While there has been some fluctuation in how the isolated funds were distributed, there has been an overall increase in the number of districts without an isolated school area receiving isolated funds. The same is also true for the percentage of isolated funds being distributed to these districts. These changes stem largely to the closure of isolated schools. The closure of isolated schools means there are fewer districts with isolated school areas. Some of the districts with closed isolated schools then qualify for SNI-small district funding.

Table 7: Distribution of Isolated Funds for Districts with an Isolated School Area

School Year	Districts Receiving Isolated/SNI Funding			
	Districts with an Isolated School Area(s)		Districts without an Isolated School Area	
	Number of Districts	% of Isolated Funds Distributed to Districts	Number of Districts	% of Isolated Funds Distributed to Districts
2005-06	40	100.0%		
2006-07	34	94.6%	4	5.4%
2007-08	32	95.9%	4	4.1%
2008-09	30	94.5%	5	5.5%
2009-10	30	91.8%	7	8.2%
2010-11	29	91.6%	11	8.4%
2011-12	28	91.7%	7	8.3%
2012-13	27	90.6%	8	9.4%
2013-14	23	92.7%	6	7.3%
2014-15	21	90.5%	9	9.5%
2015-16	18	90.0%	8	10.0%
2016-17	17	85.3%	12	14.7%
2017-18	16	83.9%	13	16.1%
2018-19	17	85.5%	12	14.5%

Data also indicate that small enrollment districts also have higher expenditures than districts with more students. The Education Commission on the States (ECS), an education policy/research non-profit organization, cited data from the United States (U.S.) Census Bureau and found that typically as districts shrink in size, their per-pupil expenditures grow (with the exception of districts with more than 50,000 students). The ECS explained that the “difference in per pupil spending between large and small districts relates with ‘economies of scale’ – which means that as organizations (in this case school districts) grow larger, they can become more efficient.”²

Table 8 below shows that in Arkansas, small districts (less than 750 ADM) had a lower average per-pupil expenditure compared to other districts.

Table 8: Per-Pupil Expenditures by District Enrollment Size

School Year	Average Per-Pupil Expenditures		
	Small District (750 or less ADM)	Medium District (751-5,000 ADM)	Large District (5,001+ ADM)
2015-16	\$10,440	\$9,469	\$9,812
2016-17	\$10,678	\$9,576	\$9,878
2017-18	\$10,841	\$9,811	\$10,128

Data Source: Annual Statistical Report.

Note: Per-Pupil Expenditures include all expenditures excluding capital expenditures and debt service. It also uses the 4 quarter average daily attendance (ADA) instead of the prior year third quarter ADM.

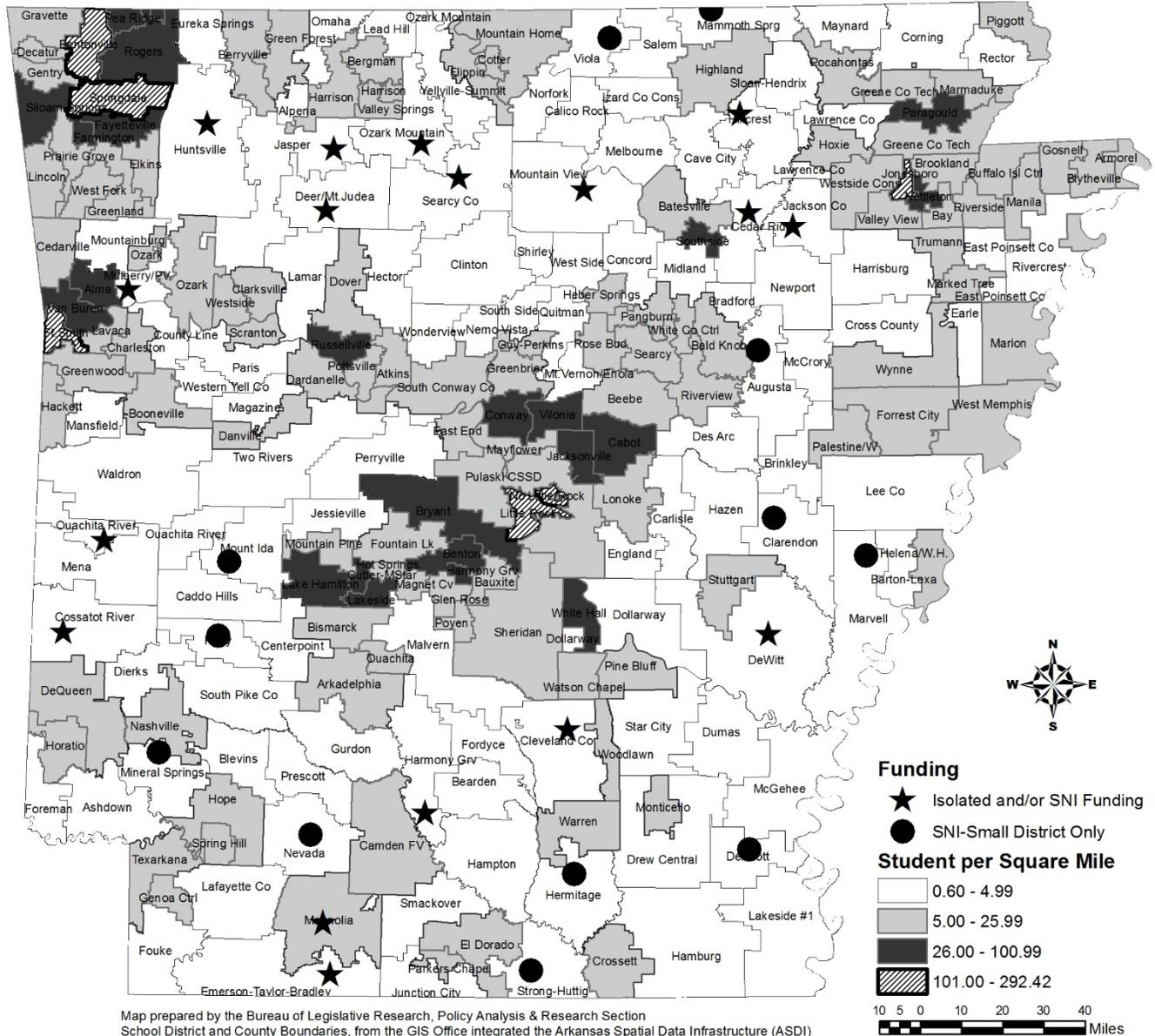
² “In Education Funding, Size Does Matter.” (August 2017). Griffith, Michael. *Education Commission of the States*. Retrieved from: <https://ednote.ecs.org/in-education-funding-size-does-matter/>

CHARACTERISTICS OF ISOLATED SCHOOLS

In the 2018-19 school year, 29 school districts received either isolated or special needs isolated funding, or both. These districts, by definition, tend to be low-enrollment districts with low student-per-square mile ratios. This section examines these and other characteristics of the districts that receive isolated funding, special needs isolated funding, or both.

The following map shows the districts that received some form of isolated and/or SNI funding in 2018-19 and the student density ratios across the state. The districts in dark grey and stripes indicate districts with the highest student density and those in white have the lowest student density. Districts with a star indicate that they received isolated and/or SNI funds. Districts with a circle indicate districts that received SNI-small district funds only.

State Map – Student Density Districts Receiving Isolated or SNI Funding



The map above shows that the school districts receiving isolated funding tend to be in the more rural areas of the state. In terms of land area and density, districts receiving isolated funding do, on average, encompass more square miles and have fewer students living close together.

Table 9: Comparison of Size and Density Among Isolated and Non-Isolated Districts

2018-19	Districts w/ Isolated Funding	Other Districts
Avg. Square Miles	404.1	201.2
Avg. # Students per Square Mile	1.9	17.5
Avg. Prior Year ADM	761.4	2,126.0

Data Source: 2018-19 State Aid Notice

The tables below show differences in square miles and student density for the 2018-19 school year. **Tables 10 and 11** show that two of the largest districts in terms of square miles receive isolated funding and none of the smallest districts do. This trend is similar for student density. **Tables 12 and 13** show that the five lowest-density districts all received isolated and/or SNI funding, while none of the highest-density districts did.

Tables 10 and 11: Largest and Smallest School Districts – 2018-19

5 Smallest Districts Geographically	Square Miles	5 Largest Districts Geographically	Square Miles
Harmony Grove (Saline)	22	DeWitt*	922
North Little Rock	29	Waldron	764
Cutter Morning Star	32	Huntsville*	740
Farmington	33	Hamburg	732
Cotter	34	Pulaski County	634

*Denotes district that receives isolated and/or SNI funding.

Tables 12 and 13: Highest and Lowest Density School Districts – 2018-19

Lowest Density Districts	Students /Sq. Mile	Highest Density Districts	Student/Sq. Mile
Marvell-Elaine*	.60	North Little Rock	292.42
Deer / Mt. Judea*	.90	Little Rock	227.09
Strong-Huttig*	.96	Fort Smith	205.04
Augusta*	1.01	Jonesboro	170.69
Hermitage*	1.07	Bentonville	118.11

*Denotes district that receives isolated and/or SNI funding.

Historically, several specific legal challenges associated with isolated districts include concerns regarding higher transportation costs and the difficulty of recruiting and retaining qualified faculty. These have been pointed out in past legislative reports and were central to arguments made by the Deer/Mt. Judea School District in its long-running court battle that culminated in the 2016 Pulaski County Circuit Court decision of *Deer/Mt. Judea School District v. Asa Hutchinson*.³

³ *Deer/Mt. Judea School District v. Asa Hutchinson*. Originally filed as *Deer/Mt. Judea vs. Mike Beebe* in 2010, the suit addressed the state's system of funding education. The main issue concerning isolated funding, a prominent issue in the lawsuit, was the claim that isolated funding was not rationally related to the schools' needs and that the 2006 adequacy report noted this and recommended the statutes be rewritten. On appeal, the Arkansas circuit court ruled that this claim was barred by *res judicata*, meaning that the matter had already received a final judgment on its merits, and it therefore cannot be relitigated. However, the Arkansas Supreme Court ultimately ruled that there was no final judgment, and allowed the case to proceed. Later at trial, Deer/Mt. Judea argued that its isolated funding and special needs isolated funding since 2009 should have included a cost-of-living increase. The trial court's opinion stated that Deer/Mt. Judea had not shown how the current isolated and special needs isolated funding was insufficient to provide an adequate education. Another issue related to isolated funding centered on legislation stating that Deer/Mt. Judea had not shown how the current isolated and special needs isolated funding was insufficient to provide an adequate education. Another issue related to isolated funding centered on legislation passed as special language in the education appropriation bill in 2010 that created a condition that applied only to the Melbourne School District, which had closed an isolated high school and therefore was at risk of losing its isolated funding. This language was found to be unconstitutional at the trial level. In 2013, Act 1073 removed the language concerning specific dates that singled out Melbourne, which had the effect of allowing districts that closed isolated high schools to continue to receive special needs funding, regardless of when the closure occurred, so the issue was considered moot by the time the case reached the Arkansas Supreme Court on appeal.

The tables below take a closer look at some of the characteristics associated with these and other issues. **Table 14** below shows that transportation expenditures and total per-pupil expenditures are higher for districts receiving isolated/SNI funding than districts without. The same is also true for the average ridership ratio (the percentage of students who ride the bus). The students per classroom, average minimum teacher salary, and average teacher salary are lower among the districts receiving isolated/SNI funding. Some of the isolated funded districts with the highest transportation expenditures included Hillcrest, Marvell-Elaine, Deer/Mt. Judea and Cedar Ridge which ranged from between \$1,031 and \$1,249 per student.

Table 14: Comparison of Isolated and Non-Isolated Districts

2017-18	District Averages For Districts w/ Isolated/SNI Funding	District Averages For Other Districts
Transportation Expenditures / Student	\$727	\$469
Average Route Miles	749	1,152
Average Ridership Ratio (% of Students Who Ride Bus)	72.9%	59.7%
Average Total Per Pupil Expenditures	\$11,537	\$9,998
Average Students Per Classroom Teacher (Includes Other K-12 Licensed Personnel Listed Below)	11.3	13.2
Average Minimum Teacher Salary	\$32,414	\$34,610
Average Classroom Teacher Salary	\$42,479	\$45,782
Average Percentage of Completely Certified Teachers	96.6%	98.0%

Sources: 2017-18 State Aid Notice, APSCN data, 2017-18 ADE Salary Schedule Report, DESE⁴, and the 2017-18 Annual Statistical Report (actual expenditures data for 2017-18 school year)

Notes: Final 2018-19 expenditures were not available in time for inclusion in this report so this table includes only 2017-18 data. Additional Note: Classroom Teacher also includes library/specialists, counselors, psychologists, special education teachers, and other K-12 licensed, non-administrative employees. Per-Pupil Expenditures include all expenditures excluding capital expenditures and debt service. It also uses the 4 quarter average daily attendance (ADA) instead of the prior year third quarter ADM.

Table 15 compares the percentage of students receiving free and reduced priced lunches along with academic achievement in isolated and non-isolated school districts. Districts receiving isolated and/or SNI funding had a higher percentage of students eligible for free or reduced priced lunches. Districts not receiving this funding scored slightly higher on the ACT Aspire. In literacy, districts receiving isolated and/or SNI funding had nearly 39% of students scoring ready or exceeding, compared to 42% in districts not receiving those funds. In math, 39% of students in districts receiving these funds scored ready or exceeding, compared to 45% in districts not receiving these funds. Using the new ESSA School Index scores, isolated schools scored slightly lower with an average school index of 69.0%, compared to non-isolated schools at 69.5%.

Table 15: Comparison of Isolated and Non Isolated Districts and Schools with FRPL and Academic Achievement

2017-18	Districts Receiving Isolated/SNI Funding	Other Districts
% Eligible for Free- or Reduced-Price Lunch	74.5%	64.7%
Average % Ready or Exceeding in ACT Aspire Literacy	38.5%	42.0%
Average % Ready or Exceeding in ACT Aspire Math	39.2%	44.7%
	Isolated Schools	Non- Isolated Schools
Average ESSA School Index	69.0%	69.5%

Data Source: The Division of Elementary and Secondary Education of the Department of Education (DESE)⁵

⁴ <https://myschoolinfo.arkansas.gov/>

⁵ <https://myschoolinfo.arkansas.gov/>

EXPENDITURES

District expenditures for the 2018-19 school year are not included in this section since they have not been finalized in time for inclusion in this report. **Table 16** below shows districts' isolated funding and expenditure amounts for the 2015-16 through 2017-18 school years. Since 2016, the amount of expenditures increased, and for the last two years, district expenditures exceeded the amount of funding districts received. This indicates that some districts were spending from their balance carried over from the previous year(s) in addition to the isolated funding they may have received in the current school year.

Table 16: Isolated/SNI Funding and Expenditures

Year	# Districts Receiving Isolated/SNI Funding	Isolated/SNI Funding	Isolated/SNI Expenditures
2015-16	26	\$10,895,990	\$10,650,084
2016-17	29	\$10,895,996	\$10,988,885
2017-18	29	\$10,895,992	\$11,046,774

Data Source: State Aid Notices

For the last several years, districts receiving isolated and/or SNI funding have maintained an overall fund balance of between \$5 million and \$6 million, with nearly all of the districts maintaining a balance. Since 2015-16, the total fund balance decreased from \$5.49 million to \$5.10 million in 2017-18. As noted in **Table 16** above, districts have been spending down their fund balances. Distribution of isolated and SNI funds are made in the second half of the school year, with some payments coming as late as June, so that may also explain why some fund balances remain each year.

Table 17 below shows that at the end of the 2018-19 school year, 24 school districts carried over fund balances of isolated and special needs isolated funds. These balances averaged at \$212,559 each. The fund balances ranged from \$197 at the Ozark Mountain School District to \$912,478 at the Emerson Taylor Bradley School District.

Table 17: Isolated/SNI Funding Year End Fund Balances

Year	Total Year End Isolated Balance	Districts with Ending Fund Balance
2015-16	\$5,491,145	32
2016-17	\$5,287,510	26
2017-18	\$5,101,425	24

Use of Funds

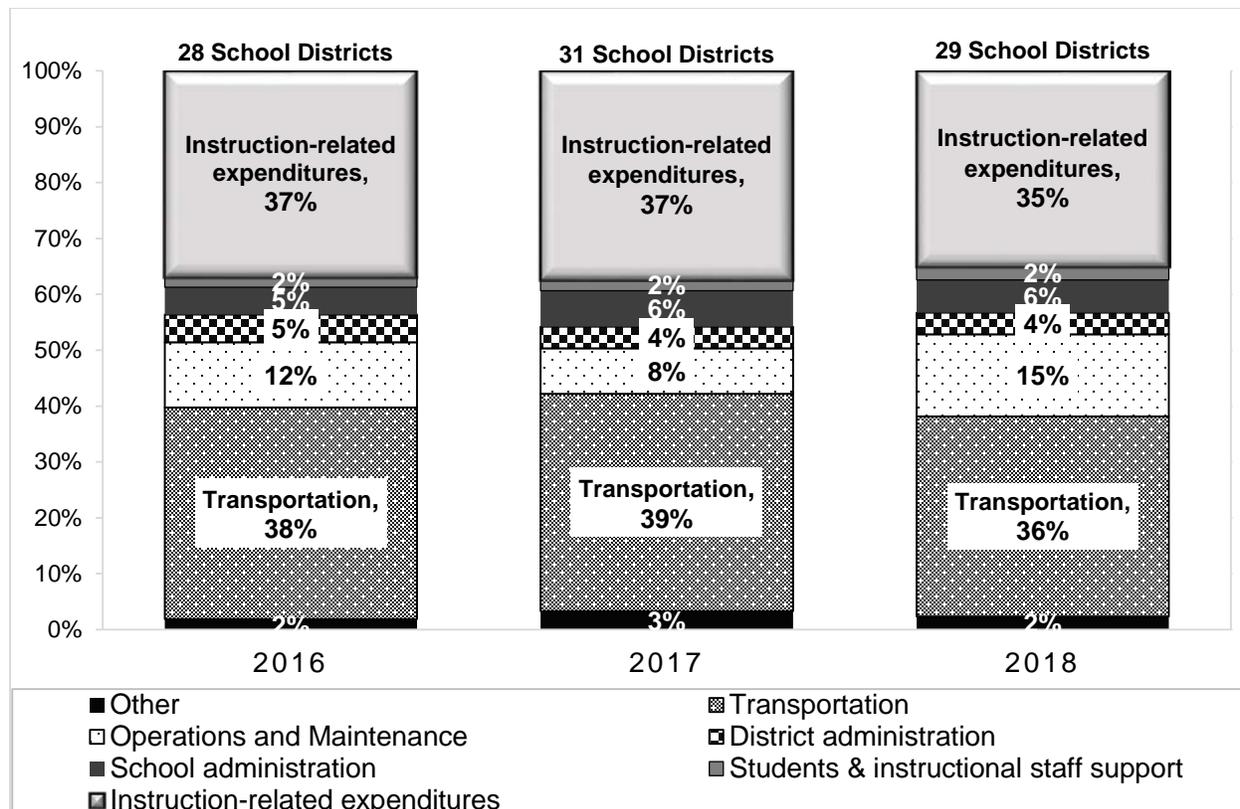
Arkansas law limits districts' use of isolated funds and three of the four categories of special needs isolated funds to the support of isolated schools. SNI funding in the 5% category is for small districts, and the use of those funds is unrestricted. Use of SNI – transportation funding is confined to funding transportation needs.

Table 18: Isolated and SNI Fund Types and Uses

Funding Type	Restricted Use
Isolated	Operation, maintenance and support of the isolated school area
Special Needs Isolated	Operation of the isolated school area
Special Needs Isolated (Small District)	None
Special Needs Isolated (Transportation)	Transportation costs for the isolated school area

Chart D illustrates the way districts spent the majority of isolated and special needs isolated funding in recent years. Instruction-related and transportation expenditures typically account for most of the ways these funds are used by districts. A description of each category follows the chart on the next page.

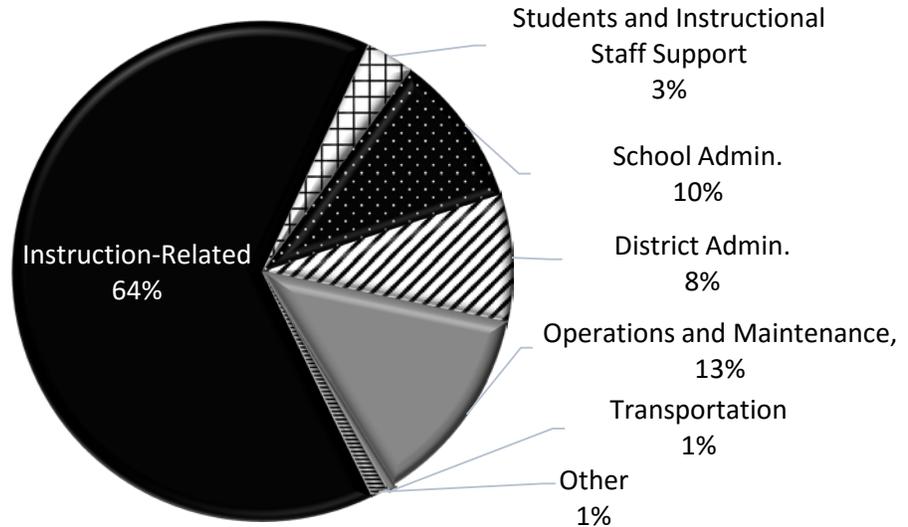
Chart D: Isolated and SNI Expenditures



- Instruction-Related Expenditures:** Teacher salaries and instructional materials for core subjects, career education, special education, and elective courses (e.g., band, choir, art, drama, gifted and talented)
- Students and Instructional Staff Support:** Student support services may include without limitation attendance and social work services, guidance counseling, health services, etc. Instructional staff support services may include without limitation expenses associated with curriculum development, professional development, library/media services, and technology-related services
- School Administration:** Expenditures for school principals' offices
- District Administration:** Expenditures for general administration (school board administration and superintendent's office) and central services (accounting, auditing, personnel services, etc.)
- Operations and Maintenance:** Operations and maintenance of buildings (custodians, plumbers, electricians, etc.) and grounds services as well as utilities.
- Transportation:** Operational costs of student transportation, services, servicing, and maintenance
- Other:** Food services operations, site improvements, and local education agency (LEA) indebtedness (includes bonded indebtedness and other forms of debt service payments)

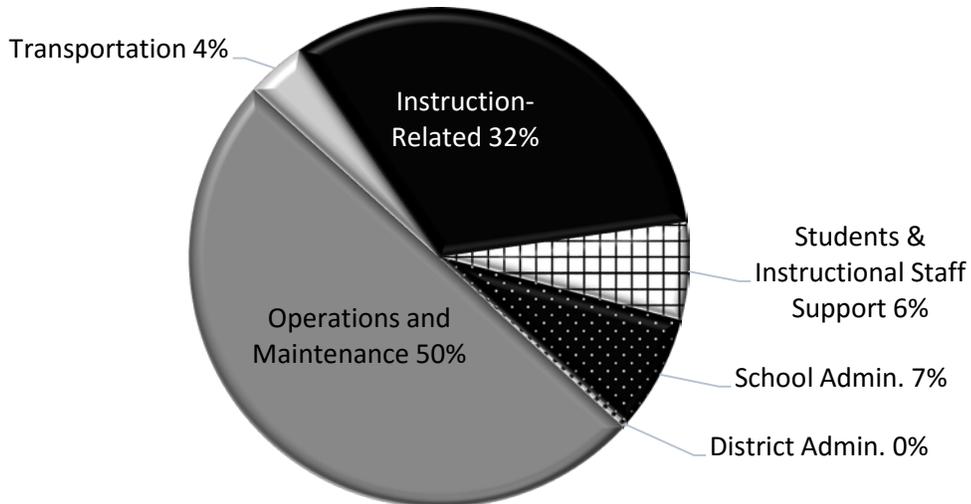
The charts below break down the isolated funding expenditures further by examining the use of these funds by the type of funding source (isolated/SNI, SNI – small district, and SNI – transportation).

Chart E: Use of Isolated and SNI Funding



As **Chart E** shows, more than half of isolated and SNI funds (excluding SNI-small district and transportation) were used for instruction-related expenditures. The second most common use was on operations and maintenance.

Chart F: Use of SNI – Small District Funding

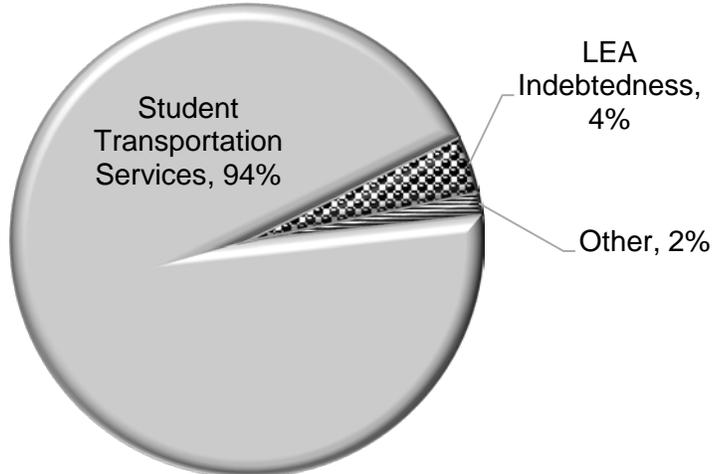


There are no restrictions on districts' use of SNI small school funds, **Chart F** above shows that half of these funds were used for operations and maintenance, and nearly a third were used for instruction-related expenses.

Districts that receive SNI-small district funding have 500 or fewer students. In Arkansas, districts with 500 or fewer students tend to more on operations and maintenance expenditures per student compared to other districts. In the 2017-18 school year, districts with 500 or fewer students spent, on average, \$1,069 per student on operations and maintenance expenditures compared to other districts which spent, on average, \$903 in the 2017-18 school year. As noted earlier, small districts tend to also have higher overall per-pupil expenditures.

Chart G: Use of SNI – Transportation

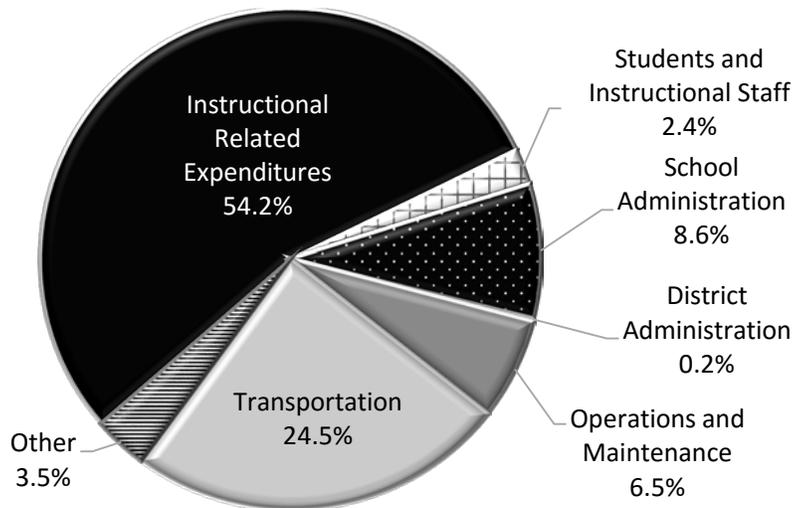
SNI – Transportation funds are restricted to transportation expenses only. As seen in **Chart G** below, 94% of SNI – transportation funds were spent on transportation-related expenses. The remaining funds were spent on LEA Indebtedness and other expenses. As noted earlier, LEA Indebtedness includes bonded indebtedness and other forms of debt service payments. Expenses includes in the “Other” category include expenses related to support services (school administration), operation and maintenance of plant services, and site improvements.



The DESE noted that they do not routinely monitor how districts spend restricted isolated money. They do, however, verify that districts are appropriately spending the funding when asked to do so by Legislative Audit or any other entity.

Chart H: School-Level Expenditures

Of the \$11 million in isolated funds expenditures in the 2017-18 school year, 57% were spent by isolated schools. **Chart H** below shows how the isolated schools spent their isolated/SNI funds in the 2017-18 school year. More than half of their isolated/SNI funds were spent on instructional related expenditures and nearly a quarter were spent on transportation.



ISOLATED FUNDING IN OTHER STATES

In the United States, 34 states, including Arkansas, provide funding to districts and schools that have low enrollment, are sparsely populated, remote, or have some combination of those.⁶ There is also variation in how states provide this funding and to which districts and schools they provide it.

Similar to Arkansas, many states have multiple ways of funding these kinds of districts and/or schools. The majority of the 34 states did not provide funding for remote or otherwise geographically isolated districts but instead, small and/or sparsely populated districts.

In addition to Arkansas, ten other states funded remote or isolated districts. Among those ten states, most used school-level characteristics to determine whether a school or district qualified for this funding. To determine the remoteness of a district or school, enrollment, distance to the neighboring school or district, and the grades served/school type were the most common determining factors. In a few states, entire regions of districts and schools qualified for additional funding due to geography like specific islands in Hawaii, Maine, and Michigan. However, among the factors used to determine the remoteness of a district or school, there was variation in the types of requirements to qualify that made them difficult to compare. For example, some states required a particular number of students per grade level or within a school type (e.g., a K-12 school or a six-year secondary school) to qualify for funding. While most of the ten states funding remote or isolated districts used school level characteristics, a few states used district-level characteristics that were more comparable. In these three states, overall district enrollment requirements ranged from 130 students or fewer in Texas to 600 students or fewer in Arizona.

As noted in this report, Arkansas utilizes three different funding mechanisms for isolated districts. The first one uses a per-student funding amount (set in Act 65) for the isolated school areas. For the isolated districts still open and receiving funding, these amounts range from \$123 to \$2,152. There are nine other states that also fund districts or schools with a per-student funding amount, with the majority of those states funding districts and/or schools with sparse or small enrollment. Some states have a flat rate for all qualifying areas like Wisconsin, which sets their rate at \$300 per student. Other states' also have ranges that go from \$85 in Mississippi (sparse school districts) to \$2,500 in Vermont (small enrollment districts). Other states have a variable amount based on a formula or that comes in the form of a grant.

The second method Arkansas uses is adding a multiplier to the base per-pupil amount for either an isolated school area or an entire district, (SNI funding, 20%, 15%, 10%, or 5% of foundation funding, also known as 1.2 to 1.05). Arkansas's multipliers are similar to the six other states using a similar method, which range from 1 to 2.4. Among those seven other states, there is a mix of these funds going to small, sparse, and/or isolated (or remote) schools and districts.

The third mechanism Arkansas uses is distributing extra isolated funds for transportation purposes. While no other state has a comparable method, eight other states have some sort of transportation funding mechanism for small, sparse, and/or isolated schools and districts. Most of these mechanisms include the state education transportation funding system factoring in small and/or sparse enrollments and geographical remoteness.

Other popular funding mechanisms for isolated and/or small schools and districts included inflating student counts to generate extra funding and funding additional teachers.

⁶ "FundEd: Sparsity and/or Small Size." EdBuild. (2019). Retrieved from: <http://funded.edbuild.org/reports/issue/sparsity/in-depth>

CONCLUSION

Isolated funding dates back to the mid-1980s, when the state had multiple school districts with small enrollments. After the 2002 *Lake View* decision, the General Assembly passed Act 60 of 2003, which called for the annexation or consolidation of school districts falling below a 350-ADM threshold. To take care of those students attending isolated schools, the legislature included provisions that would both keep the isolated schools open and direct the isolated funding to the districts encompassing them. Just under \$8 million was appropriated for these categories of schools.

Although new legislation in 2005 allowed districts to close isolated schools, the General Assembly also created in 2005 a new means of funding school districts with isolated school areas since many of the isolated schools were closing. An additional \$3 million in SNI funding was appropriated for these schools, which has been combined with any leftover isolated funds each year to make the full amount available for school districts qualifying for special needs isolated status.

Each year, money has remained after funding the districts qualifying for isolated and special needs isolated funds. These remaining balances provide funding for special needs isolated – transportation funding, a funding stream created by legislation in 2007. Whatever money remains after the isolated and isolated special needs districts are funded is distributed evenly to qualifying districts to be used for transportation purposes.

Since SNI funding was first distributed in the 2005-06 school year, there has been an overall decrease in the number of districts with an isolated school area receiving any kind of isolated or SNI funding. This decrease is also true for the amount of funding these districts received. This stems largely from the closure of districts with isolated school areas.

Districts tend to spend most of their isolated funds each year, though an overall remaining fund balance between \$5 million and \$6 million has occurred in recent years. However, over the past three years, the fund balance amounts have been decreasing. This indicates that districts are spending down their isolated fund balances.

Districts spent the majority of their isolated funds on instructional programs, transportation, and operations and maintenance. However, when analyzed separately, those expenses vary. For districts receiving isolated/SNI (not SNI-small district funding or transportation), they spent 64% on instructional materials and 13% on operations and maintenance. For districts receiving only SNI-small district funds, they spent nearly half of those funds on operations and maintenance and 32% on instructional materials. Statewide, small districts' (those with 750 or less ADM) average per-pupil expenditure on operations and maintenance is higher than other districts. The primary expense of the SNI-transportation funds was spent on transportation expenses with 4% going towards LEA indebtedness. The remaining 2% went towards support services (school administration), operation and maintenance of plant services, and site improvements.

Isolated school expenditures make up 57% of all isolated/SNI funding expenditures. Over half of isolated schools' expenditures went towards instructional related expenditures and nearly a quarter was spent on transportation expenses.

School districts that receive isolated funding tend to be in more rural areas of the state with lower student density. They are also characterized by fewer students in classrooms and by lower teacher salaries.

APPENDIX A: ISOLATED SCHOOL AREAS

This list provides the isolated school areas as defined by Act 65 of the 2nd Extraordinary Session, 2003, and the per-student funding amount each area receives as isolated funding.

County	Isolated School Area	Current School District	Per-Student Funding
Van Buren	Alread	Clinton	\$2,219
Desha	Arkansas City	McGehee	\$2,040
Randolph	Biggers-Reyno	Corning	\$763
Miller	Bright Star	Fouke	\$916
Marion	Bruno-Pyatt	Ozark Mountain	\$329
Dallas	Carthage	Malvern	\$1,938
Independence	Cord-Charlotte	Cedar Ridge	\$235
Woodruff	Cotton Plant	Augusta	\$733
Crittenden	Crawfordsville	Marion	\$642
Newton	Deer	Deer/Mt. Judea	\$853
Greene	Delaplaine	Greene County Tech	\$215
Desha	Delta Special	McGehee	\$952
Nevada	Emmet	Blevins	\$307
Sharp	Evening Shade	Cave City	\$115
Ashley	Fountain Hill	Hamburg	\$339
Yell	Fourche Valley	Two Rivers	\$1,603
Arkansas	Gillett	DeWitt	\$1,000
Lincoln	Gould	Dumas	\$765
Lincoln	Grady	Star City	\$560
Polk	Hatfield	Mena	\$42
Monroe	Holly Grove	Clarendon	\$868
Arkansas	Humphrey	DeWitt	\$328
Union	Huttig	Strong-Huttig	\$668
Cleveland	Kingsland	Cleveland County	\$394
Madison	Kingston	Jasper	\$661
Phillips	Lake View	Barton-Lexa	\$1,054
Searcy	Leslie	Searcy County	\$628
Lawrence	Lynn	Hillcrest	\$782
Columbia	McNeil	Stephens	\$329
Union	Mount Holly	Smackover	\$898
Newton	Mount Judea	Deer/Mt. Judea	\$622
Izard	Mount Pleasant	Melbourne	\$225
Johnson	Oark	Jasper	\$1,576
Montgomery	Oden	Ouachita River	\$671
Saline	Paron	Bryant	\$733
Yell	Plainview-Rover	Two Rivers	\$297
Franklin	Pleasant View	Mulberry/Pleasant View Bi-Co	\$679
Randolph	Randolph Co.	Twin Rivers	\$444
Lawrence	River Valley	Hillcrest	\$106
Stone	Rural Special	Mountain View	\$788
Searcy	Saint Joe	Ozark Mountain	\$727
Madison	Saint Paul	Huntsville	\$123
Hempstead	Saratoga	Mineral Springs	\$1,407
Van Buren	Scotland	Clinton	\$1,841
Dallas	Sparkman	Harmony Grove	\$487
Ouachita	Stephens	Stephens	\$1
Stone	Stone County	Mountain View	\$367
Jackson	Swifton	Jackson County	\$458
Columbia	Taylor	Emerson-Taylor	\$353
Howard	Umpire	Cossatot River	\$2,152
Union	Union	El Dorado	\$45
Columbia	Walker	Magnolia	\$819
Newton	Western Grove	Ozark Mountain	\$375
Cleburne	Wilburn	Concord	\$978
Sharp	Williford	Twin Rivers	\$475
Washington	Winslow	Greenland	\$494