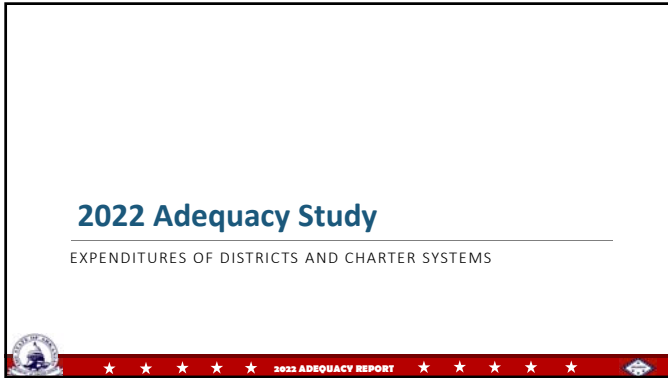


2022 Adequacy Study

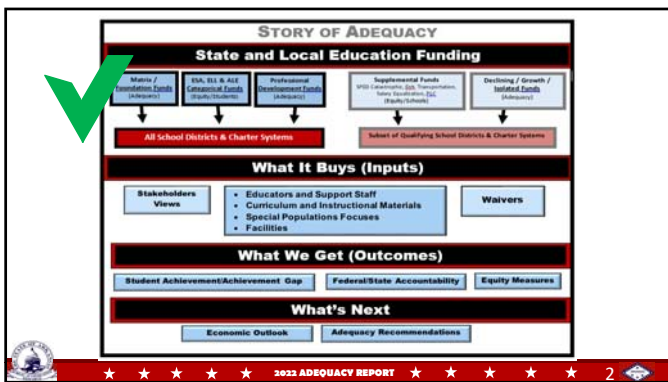
EXPENDITURES OF DISTRICTS AND CHARTER SYSTEMS



The slide features a red footer with the text "2022 ADEQUACY REPORT" and a series of stars. A small logo is visible in the bottom left corner.

STORY OF ADEQUACY

State and Local Education Funding



The flowchart shows funding sources: Matrix/Innovation Funds (Advanced), MA, 51 & All Categorical Funds (Early Childhood), Professional Development Funds (Advanced), Supplemental Funds (W-911, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000), and Declining/Growth/Isolated Funds (Advanced). These lead to "All School Districts & Charter Systems" and "Subset of Qualifying School Districts & Charter Systems".

What It Buys (Inputs)

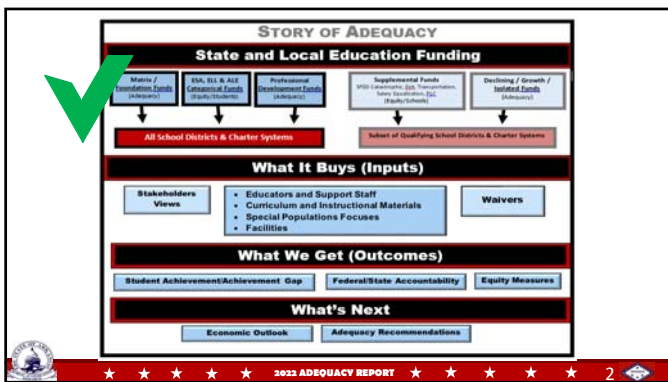
Stakeholders Views, Educators and Support Staff, Curriculum and Instructional Materials, Special Populations Focuses, Facilities, Waivers

What We Get (Outcomes)

Student Achievement/Achievement Gap, Federal/State Accountability, Equity Measures

What's Next

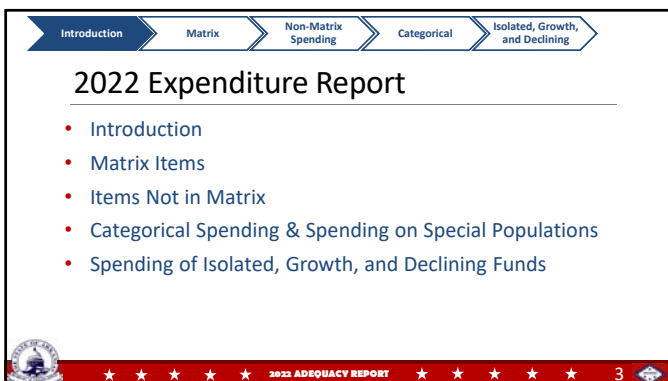
Economic Outlook, Adequacy Recommendations



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2022 Expenditure Report

- Introduction
- Matrix Items
- Items Not in Matrix
- Categorical Spending & Spending on Special Populations
- Spending of Isolated, Growth, and Declining Funds



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Introduction


RESEARCH AND STATE COMPARISONS



★ ★ ★ ★ ★ ★ ★ ★ ★ ★ 4

Major Spending Take-Aways

- Research says spending matters, particularly when targeting high poverty schools and improving instruction
- Different spending patterns do occur between some types of schools; size of district a big factor
- Waivers make a difference – spending is often less
- Successful Schools seem to invest more in human capital and instruction-related resources




★ ★ ★ ★ ★ 2022 ADEQUACY REPORT ★ ★ ★ ★ ★ 5

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Research Findings: Expenditure Practices

Major Trends:

- New studies find **spending matters**
- Target schools with **high poverty**
- Increase **instructional spending, decrease classroom size**
- Spending efficiencies in **schools of 500**



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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

State Comparisons

Top NAEP States	Per Pupil Spending
Massachusetts	\$13,698
New Jersey	\$16,585
New Hampshire	\$15,177
Minnesota	\$12,719
Wyoming	\$17,828
Virginia	\$11,984
Vermont	\$16,975
Indiana	\$11,136
Connecticut	\$15,642
Utah	\$ 7,715

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

State Comparisons

Top SREB States	Per Pupil Spending
Virginia	\$11,984
Florida	\$9,771
Maryland	\$11,542
N. Carolina	\$9,870
Kentucky	\$12,071
Georgia	\$11,798
Tennessee	\$10,726
Texas	\$10,592

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

State Comparisons

Contiguous States	Per Pupil Spending
Missouri	\$12,426
Tennessee	\$10,726
Texas	\$10,592
Oklahoma	\$9,278
Arkansas	\$11,502
Mississippi	\$10,395
Louisiana	\$12,432


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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Difference Between NCEs/EdWeek

- **NCEs rankings** are based on dollar amounts only.
- **Education Week** rankings are based on an index. States are "scored" on four indicators for the spending rating and another four for equity.
 - Per pupil spending adjusted for cost differences
 - Percent of students in districts spending at or above the national average
 - What percent of districts fall below national per-pupil average
 - Taxable resources spent on education

Scores of 60 or below = "F"



★ ★ ★ ★ ★ 2021 ADEQUACY REPORT ★ ★ ★ ★ ★ 10

Spending Patterns

MATRIX ITEMS




★ ★ ★ ★ ★ 2021 ADEQUACY REPORT ★ ★ ★ ★ ★ 11

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

In-State Comparisons

- Governance
- Urban/Rural
- Poverty Level
- Minority Level
- District Size
- Successful School/Other
- Region



★ ★ ★ ★ ★ 2021 ADEQUACY REPORT ★ ★ ★ ★ ★

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Spending Trends

- Governance differences
- Size efficiencies that can influence other categories
- Poverty – more money to spend from Enhanced Student Achievement and Title I funds
- Successful Schools – more likely to invest in human capital (intent)

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Comparisons: Governance

2021	Districts	Charter Systems
Number Districts	235	24*
Percent of Schools	95%	5%
Avg. School Enrollment	460	430
Avg. School % Minority	37%	68%
Avg. School % Lmted. English	7%	7%
Avg. School % FRL	64%	54%
Avg. School % SPED	14%	11%

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Comparisons: Urban/Rural

2021	Urban	Rural
Percent of Schools	36%	64%
Avg. Enrollment	583	388
Avg. % Minority	55%	29%
Avg. School % Lmted. English	11%	5%
Avg. % FRL	60%	65%
Avg. % SPED	13%	14%

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Comparisons: Urban/Rural

“Providing broadband to homes in rural areas is critical for growth of online access to education.”
-- Arkansas principal

“Rural Arkansas has major gaps.... We need help in areas such as mental health, reliable internet connection, drug prevention and parenting resources.”
-- Arkansas principal

“Also, small rural districts often have a very low assessed valuation and therefore a mill does not generate enough funds to even fund a single teacher.”
-- Arkansas principal

2021 ADEQUACY REPORT 16

Comparisons: District Size

2021	0-350	351-500	501-750	751-1,000	1,001-1,500	1,500-2,500	2,501-5,000	5,001 - 25,000
Percent of Schools	2%	7%	12%	9%	12%	14%	17%	27%
Avg. School Enrollment	146	206	271	328	367	433	631	621
Avg. School % Minority	67%	26%	19%	24%	31%	39%	38%	55%
Avg. School % Lmtd. English	2%	2%	3%	4%	4%	7%	5%	15%
Avg. School % FRL	79%	74%	69%	65%	62%	64%	55%	60%

2021 ADEQUACY REPORT 17

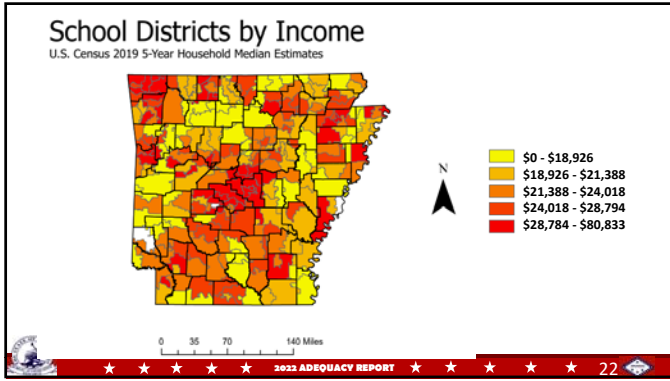
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Comparisons: District Size

“The economics work differently in the smaller districts and the legislature needs to realize this and make the appropriate adjustments to the matrix to account for schools smaller than 500.”
-- Arkansas superintendent

“Smaller schools need more funds per student because they still have to offer many of the same offerings as larger schools. This can put a strain on hiring and retaining teachers because they have multiple preps and are teaching multiple disciplines.”
-- Arkansas principal

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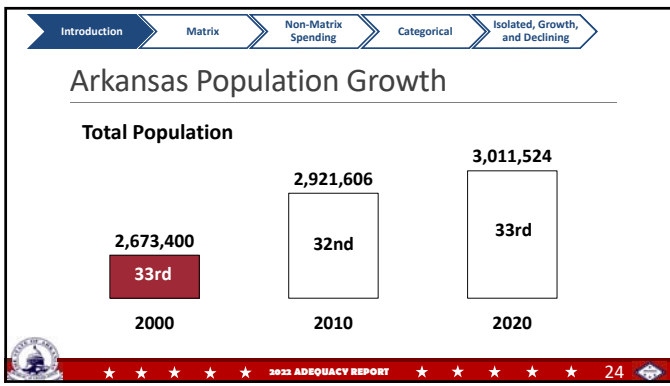


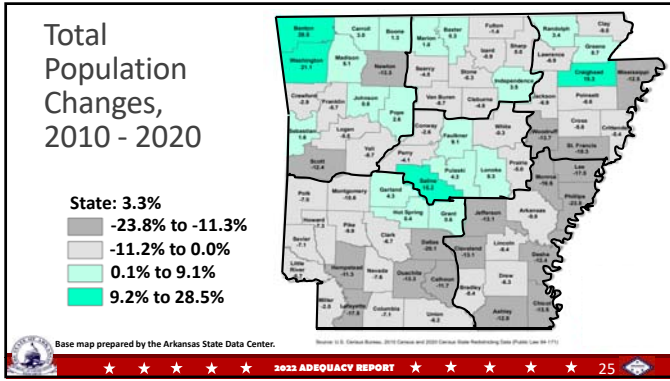
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

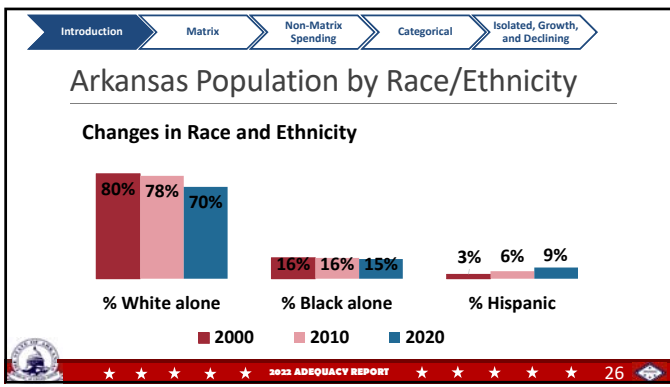
Comparisons: Regions

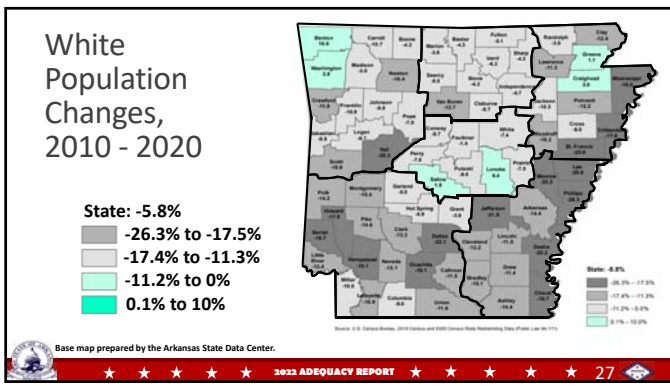
2021	North-West	North Central	Upper Delta	Lower Delta	South-West	Central
Total Schools	31%	7%	14%	8%	16%	24%
Avg. School Enrollment	502	363	448	357	400	510
Avg. School % Minority	33%	8%	38%	63%	37%	47%
Avg. School % Lmtd. English	13%	2%	3%	4%	5%	7%
Avg. School % FRL	58%	68%	68%	75%	66%	59%

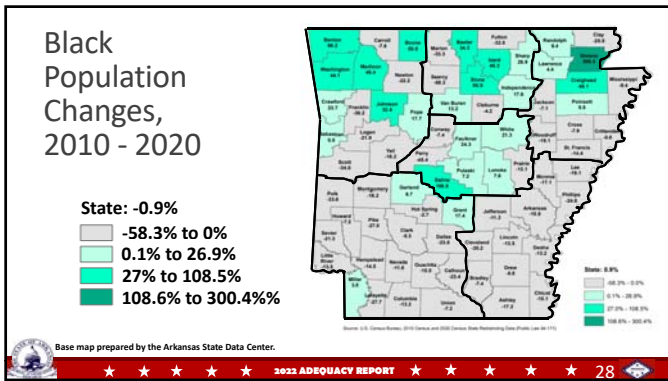
2022 ADEQUACY REPORT 23

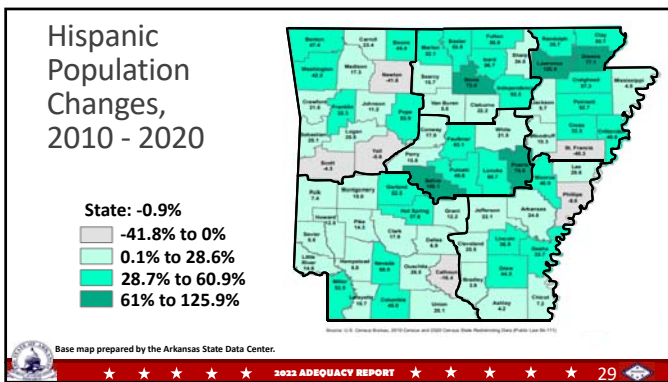












Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Comparisons: Regions

"Southeast Arkansas is very limited in resources compared to schools in the northern portion."
-- Arkansas principal

"In southeast Arkansas, the teacher pay is not close to being comparable to teacher salaries in the other parts of the state. We have great difficulty getting high quality teachers from other areas, so we grow our own."
-- Arkansas principal

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Comparisons: Minority Level

2021	Minority Quintile 1	Minority Quintile 2	Minority Quintile 3	Minority Quintile 4	Minority Quintile 5
School Minority Range	0% - 10%	10% - 21%	21% - 41%	41% - 68%	68% - 100%
Avg. Enrollment	338	421	539	548	444
Avg. % Nonwhite	6%	15%	31%	54%	86%
Avg. % Lmtd. English	1%	3%	6%	12%	15%
Avg. % FRL	61%	55%	53%	64%	83%
Avg. % SPED	15%	15%	13%	14%	13%



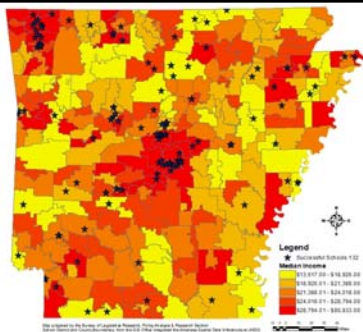
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Comparisons: Successful Schools

2021	Successful Schools	All Other Schools
Number Schools	13%	87%
Avg. School Enrollment	410	465
Avg. School % Minority	33%	39%
Avg. School % Lmtd. English	7%	7%
Avg. School % FRL	59%	64%
Avg. School % SPED	13%	14%



Successful Schools and School Districts by Household Income



Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

The Matrix

- Not in Legislation
- Not a spending model
- Should reflect current needs for adequacy and equity

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School-Level Staffing

IN THE MATRIX

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

School-Level Staffing

- Kindergarten Teachers
- Grades 1-12 Teachers
- PAM Teachers
- Special Education Teachers
- Instructional Facilitators
- Librarians/Media Specialists
- Nurses, Counselors, Other Student Support
- Principals
- Secretaries

2022 ADEQUACY REPORT 36

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Kindergarten Teachers

2021 Per Pupil Amount	
Foundation Funding	\$274
Foundation Expenditures	\$211
Total Expenditures	\$245

2021 ADEQUACY REPORT 37

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Kindergarten Teachers

Foundation Funding: \$130,474,241

Spending: \$99,238,713

Total Spending: \$115 M

Legend: Foundation (Orange), Categorical (Red), Supplemental (Blue), Other State or Local (Green), Federal (Purple)

2021 ADEQUACY REPORT 38

Kindergarten Teachers: Per Pupil Expenditure Patterns

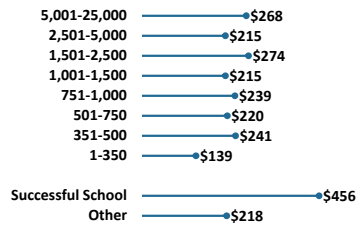
- Districts spent more than charters
- Rural spent slightly more than Urban
- Spending increased with poverty

Category	Per Pupil Amount
District	\$253
Charter	\$84
Urban	\$239
Rural	\$249
Poverty Q5 (Highest)	\$363
Poverty Q4	\$306
Poverty Q3	\$209
Poverty Q2	\$203
Poverty Q1 (Lowest)	\$199
Minority Q5 (Highest)	\$260
Minority Q4	\$250
Minority Q3	\$208
Minority Q2	\$266
Minority Q1 (Lowest)	\$249

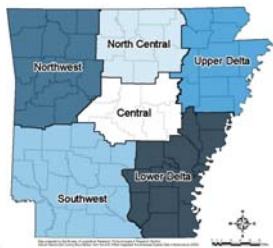
2021 ADEQUACY REPORT 39

Kindergarten Teachers: Per Pupil Expenditure Patterns

- Variability in spending based on size
- Successful Schools spent more than double per pupil



Kindergarten Teachers: Per Pupil Expenditure Patterns



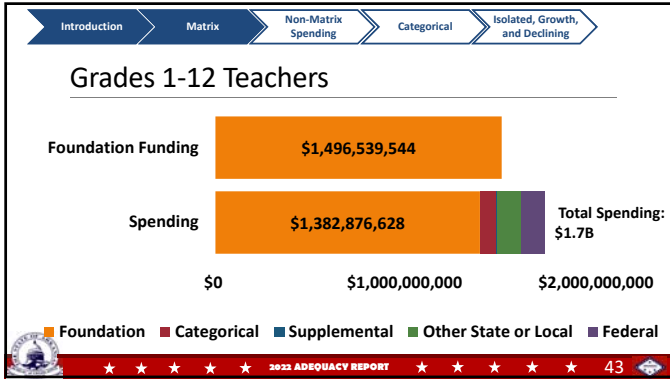
Region	2021 Per Pupil Amount
Upper Delta	\$268
Southwest	\$257
Central	\$253
Northwest	\$237
North Central	\$224
Lower Delta	\$199

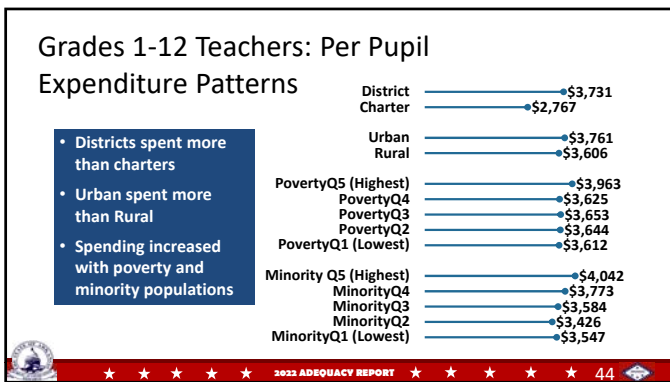


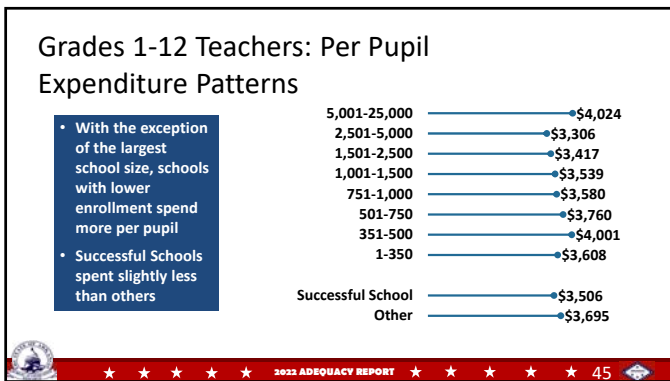
Grades 1-12 Teachers

2021 Per Pupil Amount	
Foundation Funding	\$3,142
Foundation Expenditures	\$2,944
Total Expenditures	\$3,684

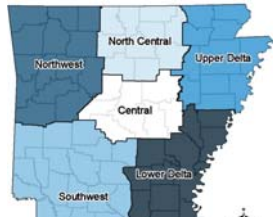








Grades 1-12 Teachers: Per Pupil Expenditure Patterns

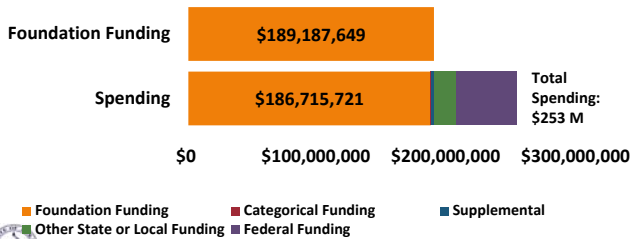


Region	2021 Per Pupil Amount
Northwest	\$3,823
Southwest	\$3,697
Central	\$3,658
Lower Delta	\$3,570
North Central	\$3,569
Upper Delta	\$3,471

Special Education Teachers

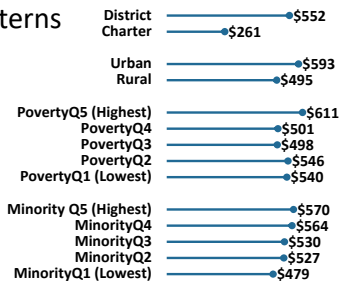
	2021 Per Pupil Spending (All Students)	2021 Per Pupil Spending (Students with Disabilities)
Foundation Funding	\$397	\$2,854
Foundation Expenditures	\$398	\$2,817
Total Special Education Teacher Expenditures	\$539	\$3,816

Special Education Teachers



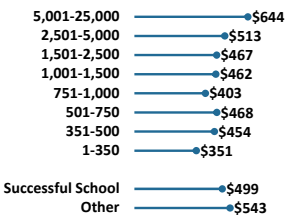
Special Education Teachers: Per Pupil Expenditure Patterns

- Districts spent double compared to charters
- Urban schools spent more than Rural schools
- Spending increased in higher poverty and higher minority schools.



Special Education Teachers: Per Pupil Expenditure Patterns

- Spending increased with size
- Successful Schools spent less than other schools



Special Education Teachers: Per Pupil Expenditure Patterns



Region	2021 Per Pupil Amount
Central	\$596
Upper Delta	\$558
Northwest	\$553
North Central	\$464
Southwest	\$452
Lower Delta	\$425

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Special Education Teachers

Top NAEP States – Per-Student (ALL) Spending	Top SREB States – Per-Student (ALL) Spending	Contiguous States – Per-Student (ALL) Spending
<ul style="list-style-type: none"> Highest: \$1,025 (Virginia) Lowest: \$286 (Utah) 	<ul style="list-style-type: none"> Highest: \$1,025 (Virginia) Lowest: \$342 (Texas) 	<ul style="list-style-type: none"> Highest: \$1,113 (Missouri) Lowest: \$312 (Oklahoma)
Arkansas: \$452		

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Special Education

	2021 Per Pupil Spending (All Students)	2021 Per Pupil Spending (SPED Only)
Foundation Funding – Special Education Teachers	\$397	\$2,854
Foundation Expenditures – Special Education Teachers	\$398	\$2,817
Total Special Education Teacher Expenditures	\$539	\$3,816
Total Special Education Expenditures	\$1,082	\$7,667

2022 ADEQUACY REPORT 53

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Special Education

Majority of Special Education Expenditures from State and Local Sources

Source	Percentage
Federal Funds	31%
State and Local Funds	69%

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Special Education

Top Five Special Education Expenditures	Percentage of Expenditures
Resource Room	31%
Special (Self-Contained) Classes	24%
Speech Pathology and Audiology Services	12%
Special Education Director	7%
Physical and Occupational Therapy	6%

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Special Education: Per Pupil Expenditure Patterns

- Districts spent double compared to charters
- Spending fluctuated but generally increased with size

Category	Per Pupil Expenditure
Districts	\$1,108
Charters	\$572
5,001-25,000	\$1,223
2,501-5,000	\$1,035
1,501-2,500	\$998
1,001-1,500	\$954
751-1,000	\$877
501-750	\$1,047
351-500	\$1,022
1-350	\$925

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Special Education: Per Pupil Expenditure Patterns

Region	2021 Per-Pupil Amount
Central	\$1,143
Northwest	\$1,092
Upper Delta	\$1,079
North Central	\$1,061
Lower Delta	\$1,009
Southwest	\$989

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Special Education

School Year	Number of Students with Disabilities	Total SPED Expenditure Amount	Annual % Change in Students with Disabilities	Annual % Change in SPED Exps
2017	59,672	\$442,602,797		
2018	61,553	\$453,599,836	3.2%	2.5%
2019	63,935	\$467,245,075	3.9%	3.0%
2020	66,015	\$478,239,363	3.3%	2.4%
2021	66,279	\$508,187,313	0.4%	6.3%

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Instructional Facilitators

2021 Per Pupil Amount	
Foundation Funding	\$342
Foundation Expenditures	\$211
Total Expenditures	\$407

2021 ADEQUACY REPORT 59

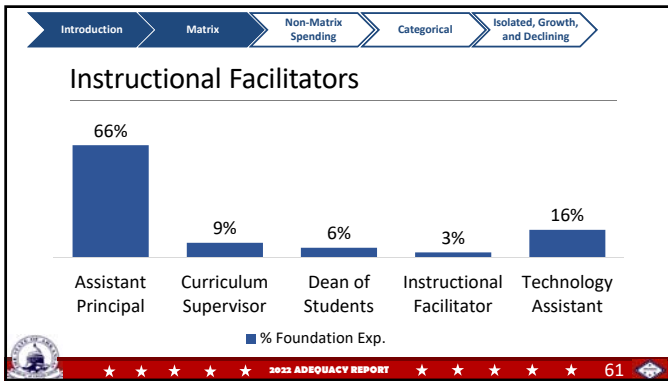
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

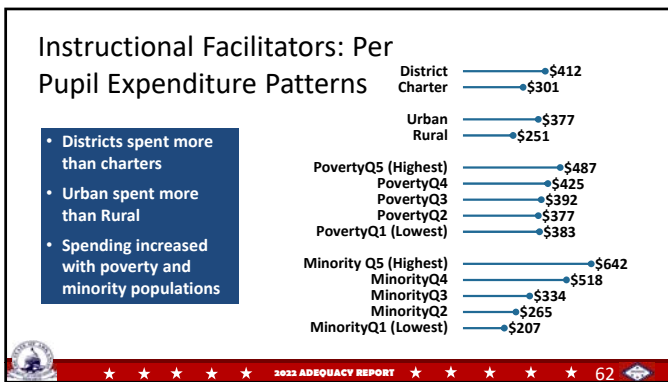
Instructional Facilitators

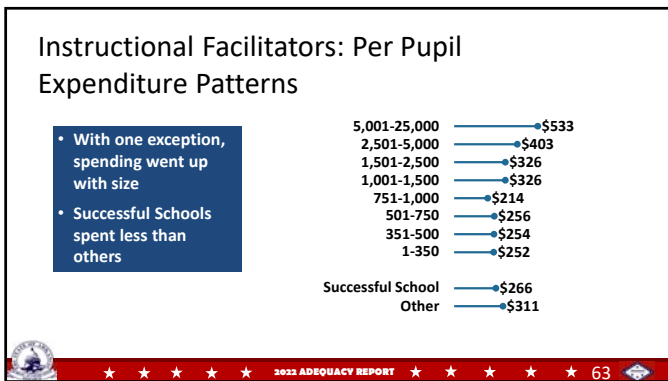
Category	Amount
Foundation Funding	\$163,092,801
Spending	\$98,884,480
Total Spending	\$191 M

Legend: Foundation (Orange), Categorical (Red), Supplemental (Blue), Other State or Local (Green), Federal (Purple)

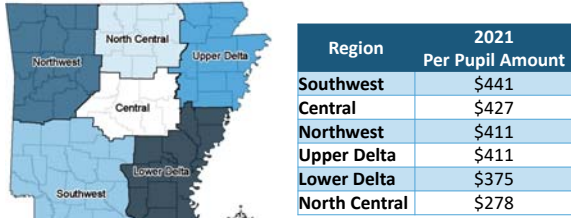
2021 ADEQUACY REPORT 60







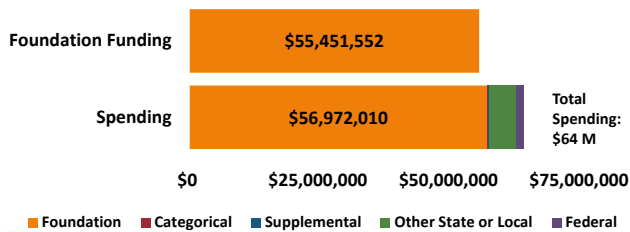
Instructional Facilitators: Per Pupil Expenditure Patterns

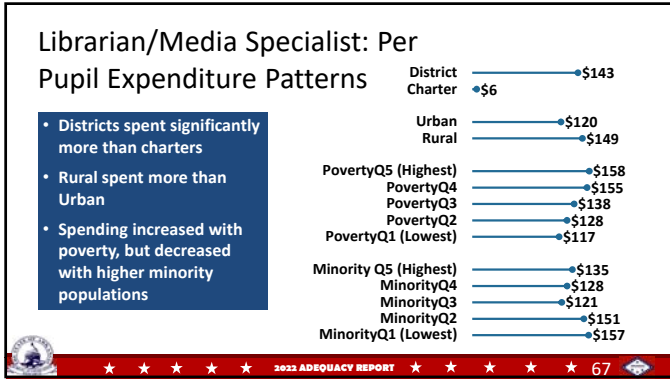


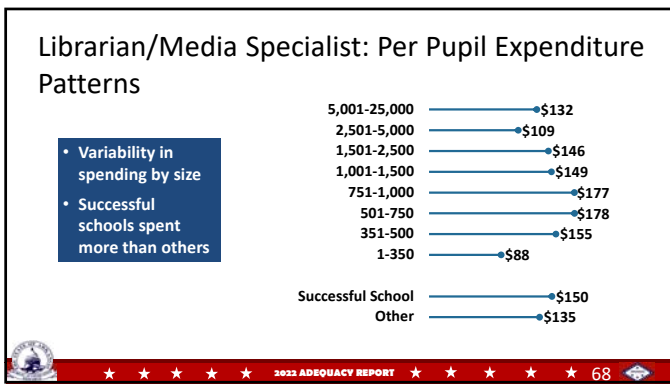
Librarian/Media Specialists

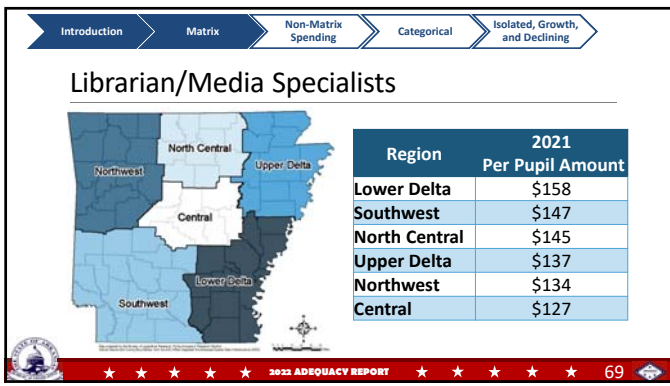
2021 Per Pupil Amount	
Foundation Funding	\$116
Foundation Expenditures	\$121
Total Expenditures	\$136

Librarian/Media Specialists









Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Guidance Counselors

2021 Per Pupil Amount	
Foundation Funding	\$152
Foundation Expenditures	\$176
Total Expenditures	\$214

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Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Guidance Counselors

Foundation Funding: \$72,413,204

Spending: \$82,619,712

Total Spending: \$100 M

Legend: Foundation (orange), Categorical (red), Supplemental (blue), Other State or Local (green), Federal (purple)

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Guidance Counselor: Per Pupil Expenditure Patterns

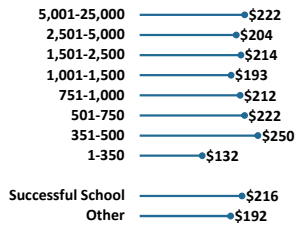
- Districts spent significantly more than charters
- Rural spent more than Urban
- Spending by poverty and minority varied

District	\$218
Charter	\$129
Urban	\$100
Rural	\$200
PovertyQ5 (Highest)	\$220
PovertyQ4	\$216
PovertyQ3	\$208
PovertyQ2	\$219
PovertyQ1 (Lowest)	\$208
Minority Q5 (Highest)	\$230
MinorityQ4	\$219
MinorityQ3	\$200
MinorityQ2	\$208
MinorityQ1 (Lowest)	\$212

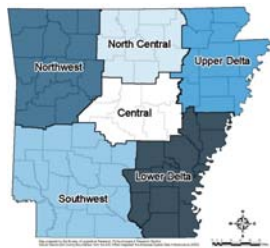
2021 ADEQUACY REPORT 72

Guidance Counselor: Per Pupil Expenditure Patterns

- Spending by size varied
- Schools with enrollment between 351-500 spent the most per pupil
- Successful Schools spent more than others



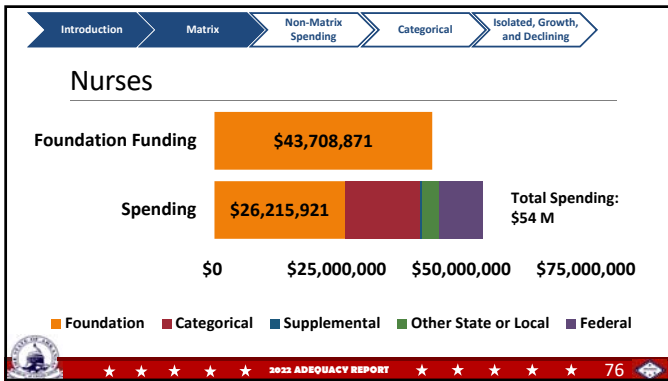
Guidance Counselors: Per Pupil Expenditure Patterns

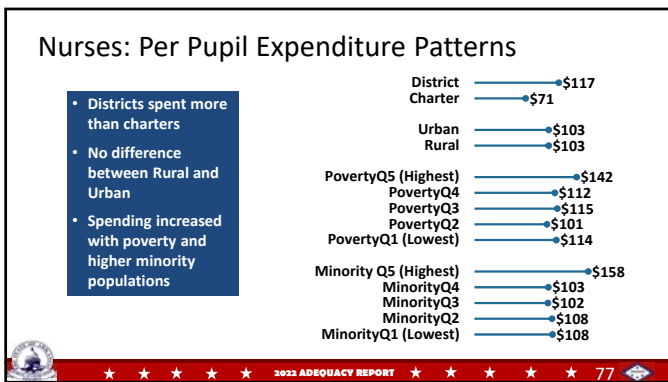


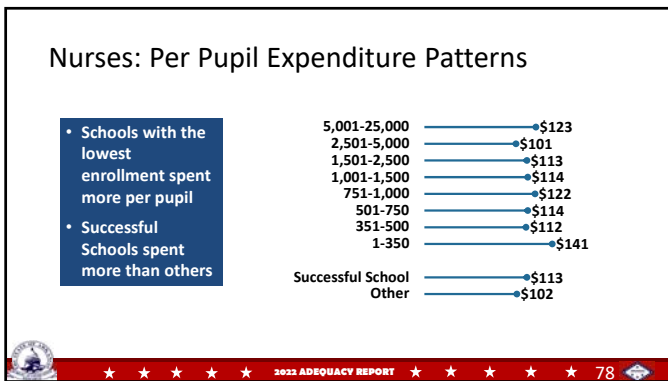
Region	2021 Per Pupil Amount
Southwest	\$227
Lower Delta	\$224
Upper Delta	\$214
Central	\$213
North Central	\$208
Northwest	\$208

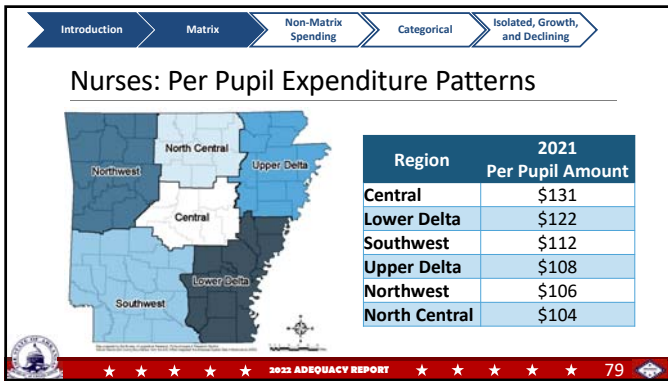
Nurses

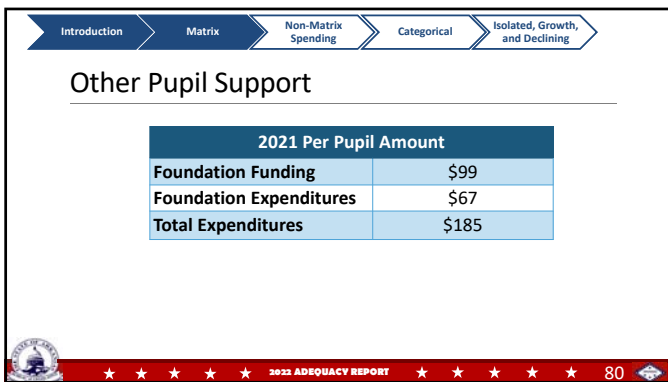
2021 Per Pupil Amount	
Foundation Funding	\$92
Foundation Expenditures	\$56
Total Expenditures	\$115

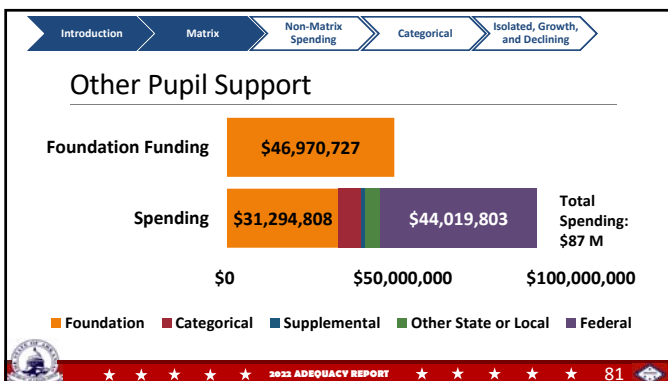


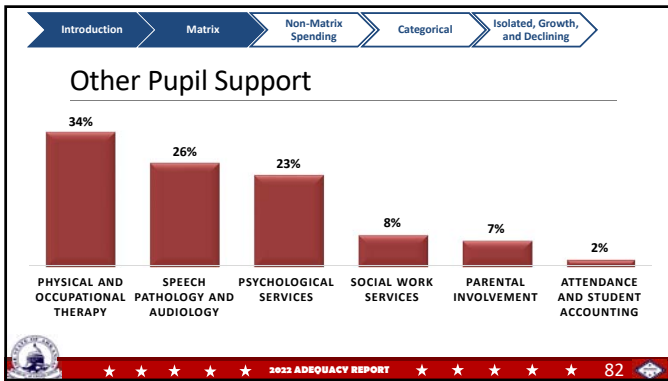


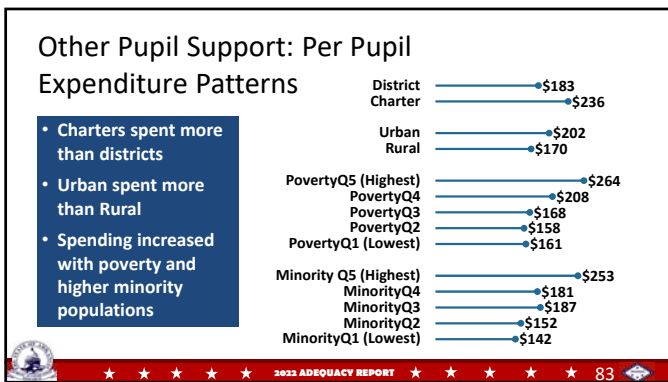


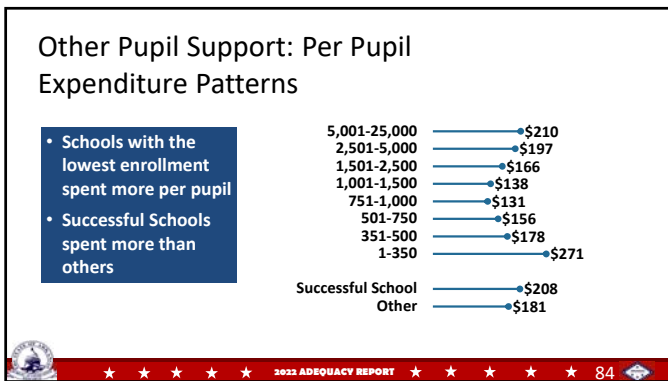




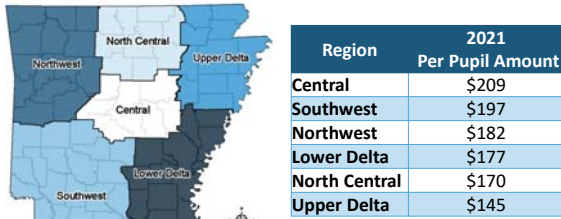








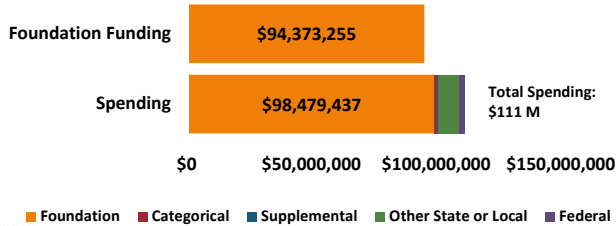
Other Pupil Support: Per Pupil Expenditure Patterns

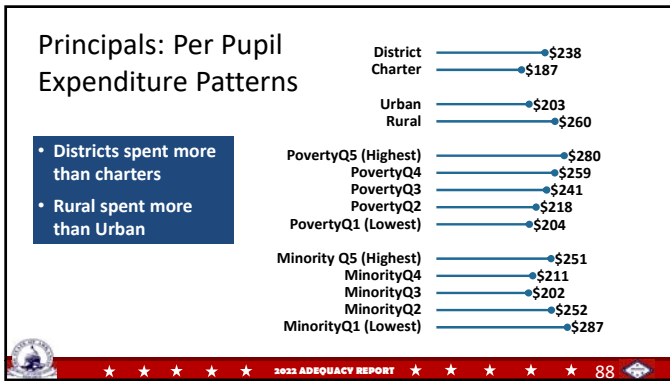


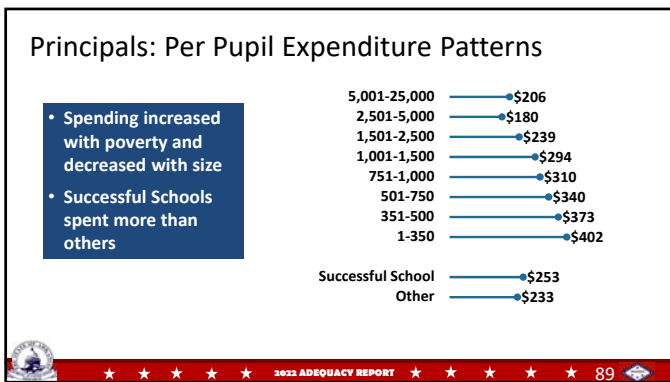
Principals

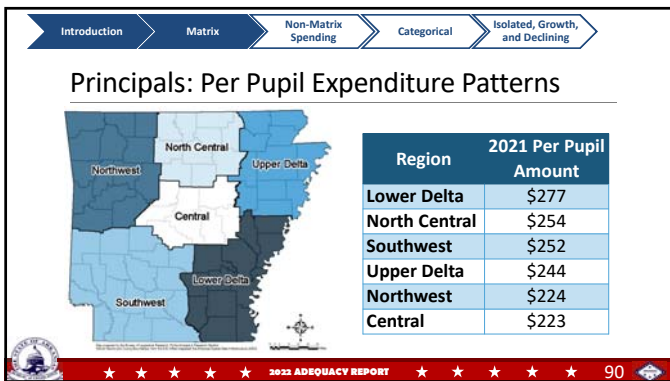
2021 Per Pupil Amount	
Foundation Funding	\$198
Foundation Expenditures	\$210
Total Expenditures	\$235

Principals









Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Principals

Top NAEP States – Per-Student Spending	Top SREB States – Per-Student Spending	Contiguous States – Per-Student Spending
<ul style="list-style-type: none"> Highest: \$1,034 (Vermont) Lowest: \$491 (Utah) 	<ul style="list-style-type: none"> Highest: \$732 (Maryland) Lowest: \$524 (Florida) 	<ul style="list-style-type: none"> Highest: \$735 (Louisiana) Lowest: \$506 (Oklahoma)

Arkansas: \$580

2022 ADEQUACY REPORT 91

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Principals

- 88% white, 96% non-Hispanic
- Average 6.4 years prior experience as principal
- 57% with master’s degrees; 8% with doctorates
- 52 hours/week on job
- 41% plan to remain principal as long as able
- 73% teachers selected their school due to leadership

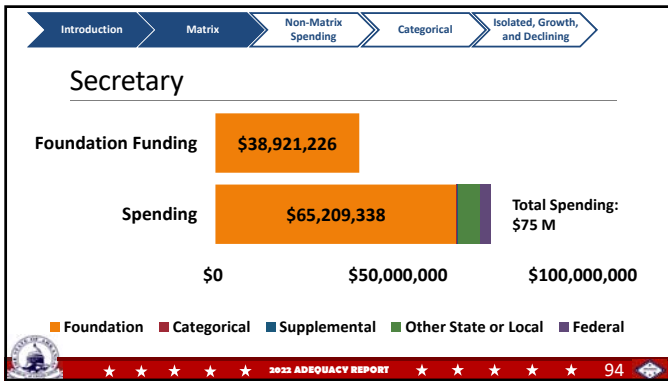
2022 ADEQUACY REPORT 92

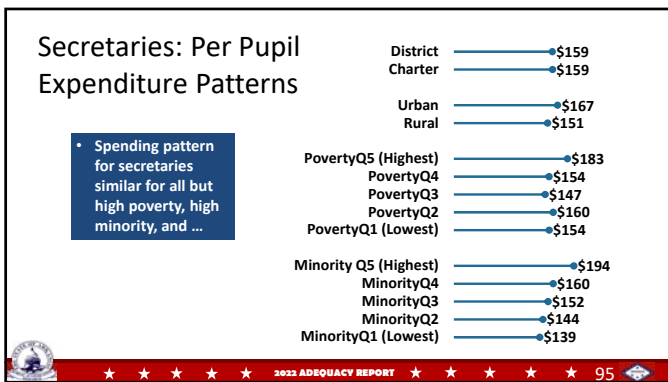
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

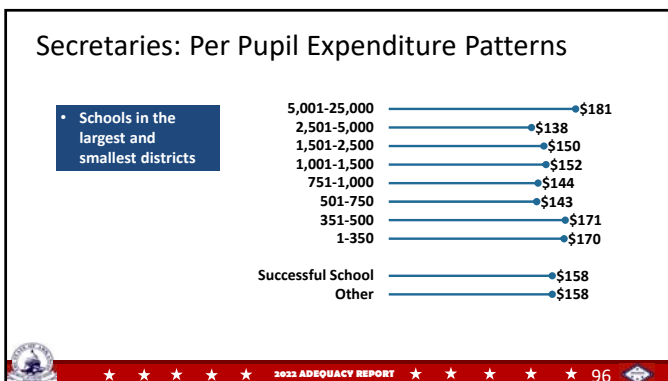
Secretary

2021 Per Pupil Amount	
Foundation Funding	\$82
Foundation Funding Expenditures	\$139
Total Expenditures	\$159

2022 ADEQUACY REPORT 93








Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Secretaries: Per Pupil Expenditure Patterns



Region	2021 Per Pupil Amount
Northwest	\$169
Lower Delta	\$168
Central	\$167
Upper Delta	\$144
North Central	\$140
Southwest	\$138

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School-Level Resources

IN THE MATRIX

2022 ADEQUACY REPORT 98

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

School-Level Resources

- Technology
- Instructional Materials
- Extra Duty Funds
- Supervisory Aides
- Substitutes

2022 ADEQUACY REPORT 99

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Technology

2021 Per Pupil Amount	
Foundation Funding	\$250
Foundation Funding Expenditures	\$114
Total Expenditures	\$553

2021 ADEQUACY REPORT 100

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Technology

Foundation Funding: \$119,098,000

Spending: \$53,402,450

Total Spending: \$260 M

Legend: Foundation (orange), Categorical (red), Supplemental (blue), Other State or Local (green), Federal (purple)

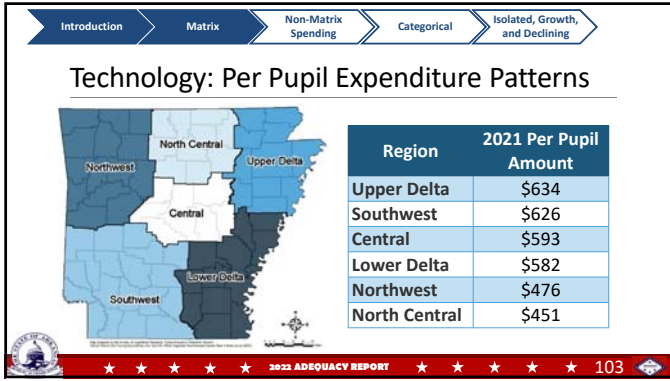
2021 ADEQUACY REPORT 101

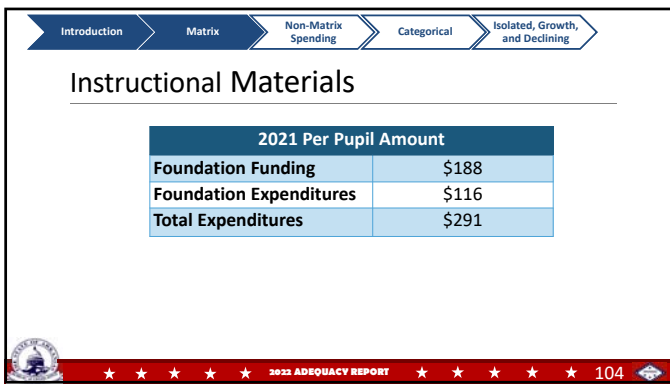
Technology: Per Pupil Expenditure Patterns

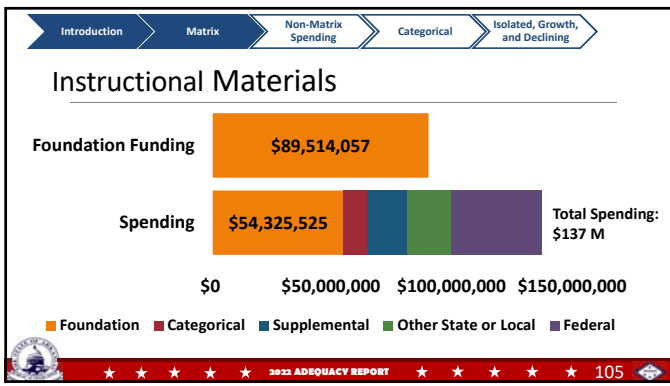
- Districts spend a bit more per pupil than charters
- Schools in the smallest districts spend the most per pupil

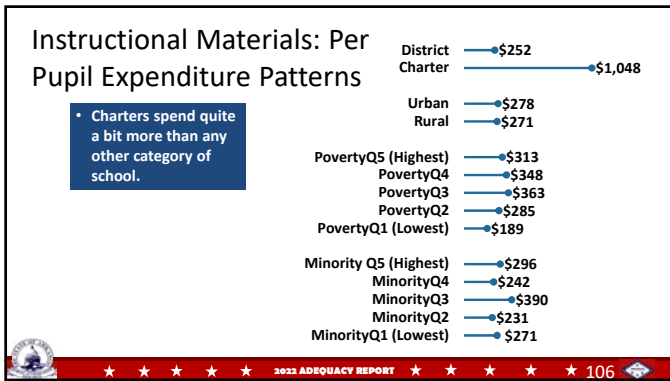
District	\$555
Charter	\$540
5,001-25,000	\$583
2,501-5,000	\$535
1,501-2,500	\$527
1,001-1,500	\$530
751-1,000	\$502
501-750	\$601
351-500	\$507
1-350	\$730

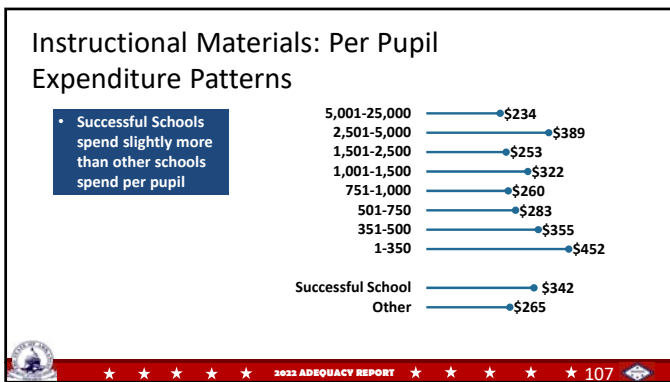
2021 ADEQUACY REPORT 102

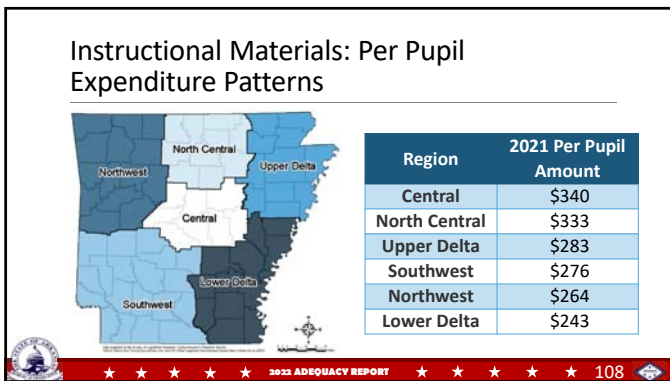












Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Instructional Materials

Major Expenditures

- Textbooks and Reading Materials: \$42M (\$89 / student)
- Formative assessments: Average \$15K/district (survey)
- Technology for Instructional Purposes: \$99M

2022 ADEQUACY REPORT 109

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Instructional Materials

Expenses Incurred by Teachers

- 82% respondents buy classroom supplies
- Average \$348/teacher

2022 ADEQUACY REPORT 110

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Instructional Materials

“Random things I buy for my classroom... lightbulbs, extension cords for charging laptops (\$25), cheap earbuds for students (\$60), bleach, paper towels, other cleaning supplies, staples, paperclips, sticky notes, box of 300 pencils (\$25), dry erase markers for students and teacher, books at book sales (\$50-\$100).”

– Arkansas school teacher

2022 ADEQUACY REPORT 111

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Extra Duty Funds

2021 Per Pupil Amount	
Foundation Funding	\$66
Foundation Expenditures	\$215
Total Expenditures	\$238

2021 ADEQUACY REPORT 112

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Extra Duty Funds

Foundation Funding: \$31,537,150

Spending: \$100,884,257

Total Spending: \$112 M

Legend: Foundation (Orange), Categorical (Red), Supplemental (Blue), Other State or Local (Green), Federal (Purple)

2021 ADEQUACY REPORT 113

Extra Duty Funds: Per Pupil Expenditure Patterns

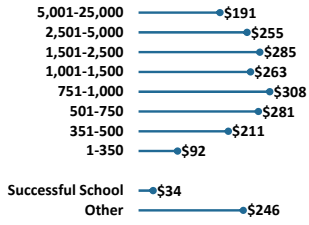
- Districts spent more than charters
- Rural spent more than Urban
- Spending decreased with poverty

District	\$250
Charter	\$19
Urban	\$176
Rural	\$257
Poverty Q5 (Highest)	\$88
Poverty Q4	\$192
Poverty Q3	\$278
Poverty Q2	\$277
Poverty Q1 (Lowest)	\$295
Minority Q5 (Highest)	\$161
Minority Q4	\$239
Minority Q3	\$250
Minority Q2	\$277
Minority Q1 (Lowest)	\$271

2021 ADEQUACY REPORT 114

Extra Duty Funds: Per Pupil Expenditure Patterns

- Spending is highest in schools of 751-1,000
- Successful Schools spent less than others



Extra Duty Funds: Per Pupil Expenditure Patterns

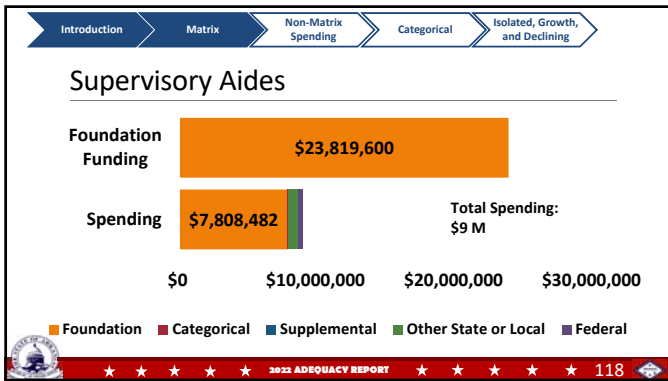


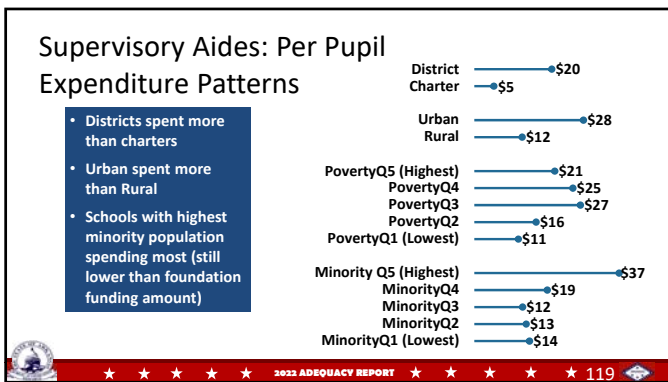
Region	2021 Per Pupil Amount
Southwest	\$321
North Central	\$258
Upper Delta	\$238
Lower Delta	\$236
Northwest	\$236
Central	\$195

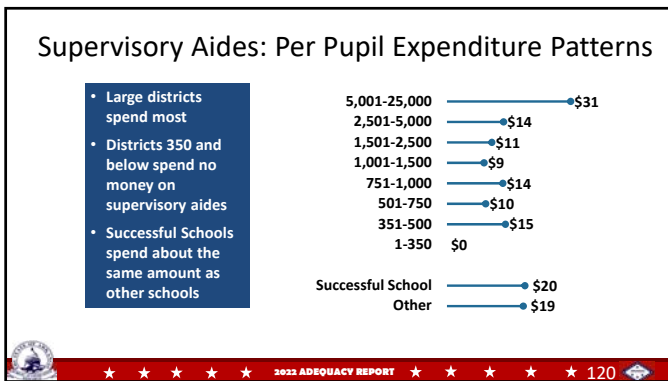
- Introduction
- Matrix
- Non-Matrix Spending
- Categorical
- Isolated, Growth, and Declining

Supervisory Aides

2021 Per Pupil Amount	
Foundation Funding	\$50
Foundation Expenditures	\$17
Total Expenditures	\$19







Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Supervisory Aides

Region	2021 Per Pupil Amount
Central	\$26
Northwest	\$21
Lower Delta	\$20
Upper Delta	\$17
North Central	\$10
Southwest	\$7

2021 ADEQUACY REPORT 121

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Substitutes

2021 Per Pupil Amount	
Foundation Funding	\$72
Foundation Expenditures	\$69
Total Expenditures	\$100

2021 ADEQUACY REPORT 122

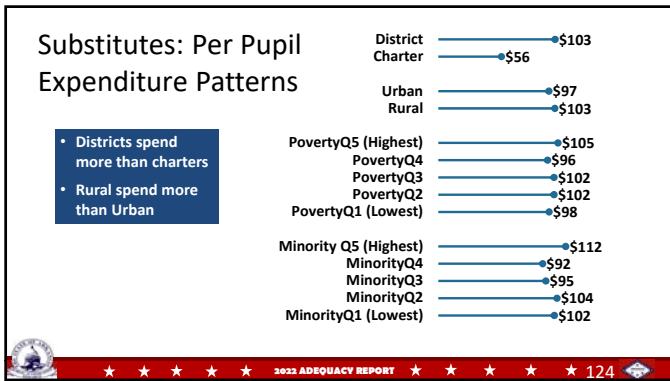
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

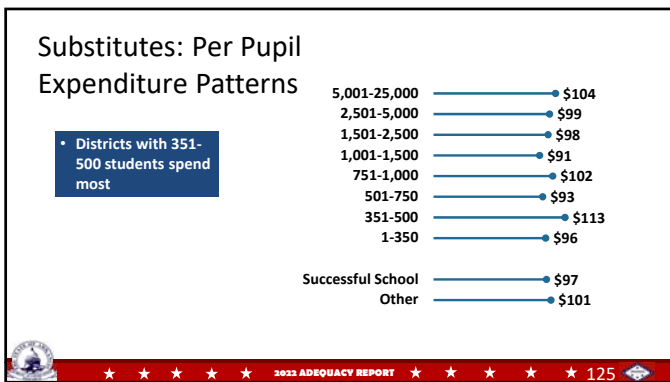
Substitutes

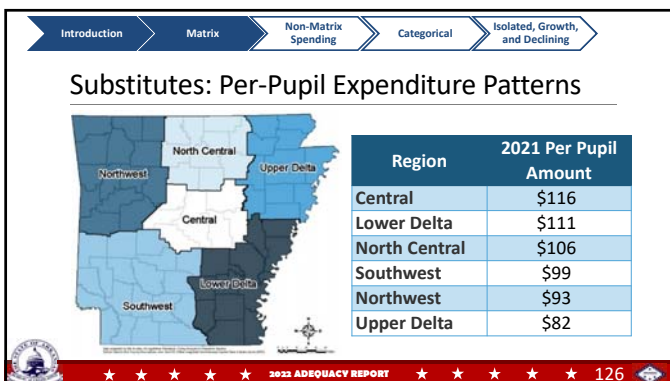
Foundation Funding	\$34,204,946	
Spending	\$32,270,780	Total Spending: \$47 M

Legend: Foundation (orange), Categorical (red), Supplemental (blue), Other State or Local (green), Federal (purple)

2021 ADEQUACY REPORT 123







Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Substitutes: Average Daily Rate of Pay

	Average	Range
Certified	\$97	\$31 to \$241.10
With Degree	\$86	\$28 to 189.47
No Degree	\$83	\$55 to \$112

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District-Level Resources

IN THE MATRIX

2022 ADEQUACY REPORT 128

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

District-Level Resources

- Operations and Maintenance
- Central Office
- Transportation

2022 ADEQUACY REPORT 129

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Operations & Maintenance

2021 Per Pupil Amount	
Foundation Funding	\$706
Foundation Expenditures	\$915
Total Expenditures	\$1,205

2021 ADEQUACY REPORT 130

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Operations & Maintenance

Foundation Funding: \$336,189,834

Spending: \$429,954,512

Total Spending: \$566 M

\$0 \$200,000,000 \$400,000,000 \$600,000,000

Legend: Foundation (orange), Categorical (red), Supplemental (blue), Other State or Local (green), Federal (purple)

2021 ADEQUACY REPORT 131

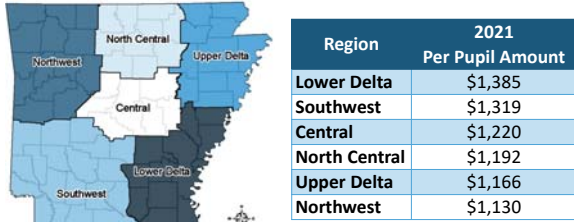
Operations & Maintenance: Per Pupil Expenditure Patterns

- Charters spent more than districts on operations and maintenance
- Expenses mostly decreased with size
- Spending increased for smaller schools

District	\$1,197
Charter	\$1,358
5,001-25,000	\$1,166
2,501-5,000	\$1,068
1,501-2,500	\$1,264
1,001-1,500	\$1,315
751-1,000	\$1,253
501-750	\$1,385
351-500	\$1,436
1-350	\$1,847

2021 ADEQUACY REPORT 132

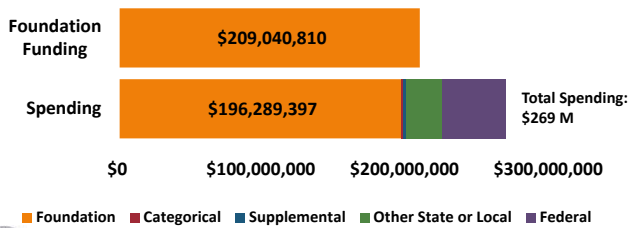
Operations & Maintenance: Per Pupil Expenditure Patterns



Central Office

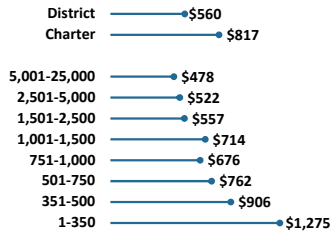
2021 Per Pupil Amount	
Foundation Funding	\$445
Foundation Expenditures	\$418
Total Expenditures	\$573

Central Office



Central Office: Per Pupil Expenditure Patterns

- Charters spent more than districts on central office expenditures
- Expenditures decreased with size. Smallest districts spent 3x more than the largest.



Central Office

Top NAEP States – Per-Student Spending

- Highest: \$539 (New Hampshire)
- Lowest: \$92 (Utah)

Top SREB States – Per-Student Spending

- Highest: \$265 (Kentucky)
- Lowest: \$81 (Maryland)

Contiguous States – Per-Student Spending

- Highest: \$499 (Missouri)
- Lowest: \$178 (Texas)

Arkansas: \$290

Central Office: Per Pupil Expenditure Patterns



	2021 Per Pupil Amount
Lower Delta	\$778
Southwest	\$620
Central	\$594
Upper Delta	\$569
North Central	\$559
Northwest	\$499

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Transportation

2021 Per Pupil Amount	
Foundation Funding	\$342
Foundation Expenditures	\$211
Total Expenditures	\$407

2021 ADEQUACY REPORT 139

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining

Transportation

Foundation Funding: \$153,017,110

Spending: \$146,513,149

Total Spending: \$193 M

\$0 \$100,000,000 \$200,000,000

Legend: Foundation (orange), Categorical (red), Supplemental (blue), Other State or Local (green), Federal (purple)

2021 ADEQUACY REPORT 140

Transportation: Per Pupil Expenditure Patterns

- Districts spent significantly more than charters on transportation
- Expenses varied by size

District Size	Per Pupil Expenditure
District Charter	\$92
5,001-25,000	\$428
2,501-5,000	\$272
1,501-2,500	\$254
1,001-1,500	\$226
751-1,000	\$277
501-750	\$196
351-500	\$188
1-350	\$214

2021 ADEQUACY REPORT 141

Transportation: Per Pupil Expenditure Patterns



Region	2021 Per Pupil Amount
North Central	\$531
Southwest	\$472
Lower Delta	\$461
Central	\$413
Upper Delta	\$409
Northwest	\$357

Enhanced Transportation

Enhanced Transportation Funding

\$5,000,000

Spending

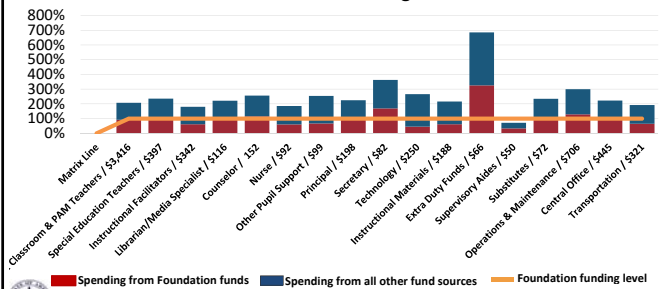
\$3,779,142

Total Spending: \$4.4 M

\$0 \$5,000,000 \$10,000,000

■ Transportation ■ Other

Spending from Foundation and from All Other Fund Sources as a Percent of Foundation Funding Levels

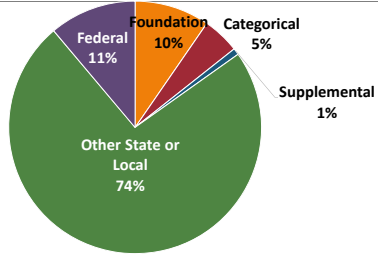


Non-Matrix Spending



Non-Matrix Expenditures

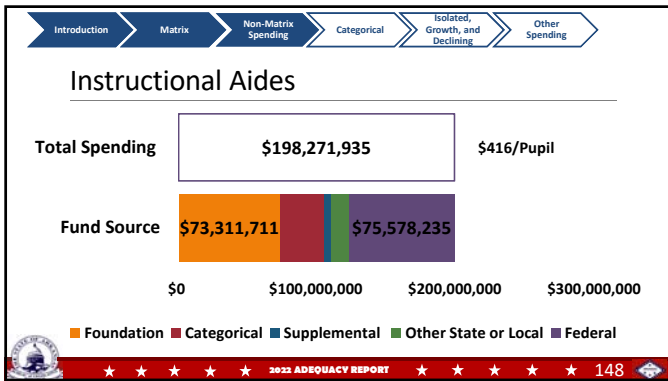
\$166M in Foundation Funding spent on non-matrix items.

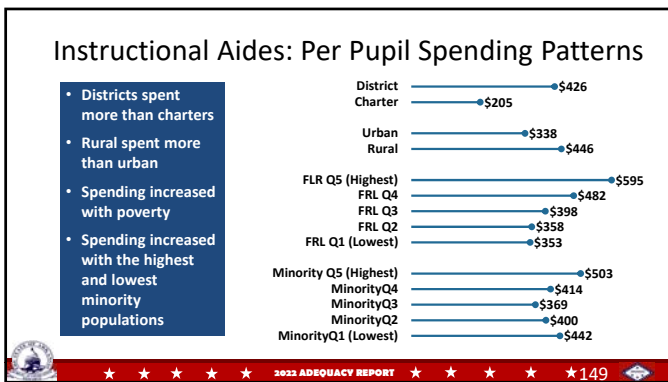


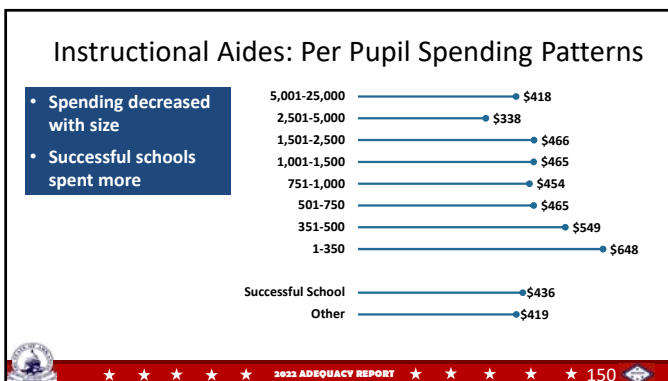
Non-Matrix Foundation Expenditures

	2021 Foundation Spending Amt.
Instructional Aides	\$73.3 M
Instructional Supplies and Objects	\$27.8 M
Activity and Athletic Supplies and Transportation	\$23.2 M
Classified Guidance, Library, and Instructional Support	\$19 M
Other Reconciling Items	\$11.3 M
Non-Technology Related Facilities	\$6.4 M
Counselor, Nurse, Other Student Support Supplies	\$3.3 M
LEA Indebtedness	\$1.2 M
Pre-K	\$.5 M
Total	\$166 M









Categorical Funds Spending



Categorical Spending

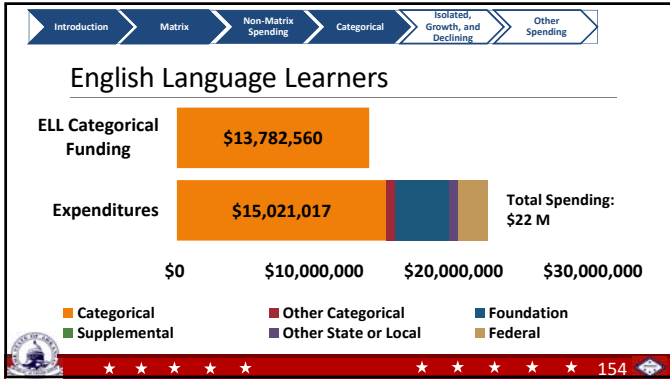
- English Language Learners
- Alternative Learning Environments
- Enhanced Student Achievement
- Professional Development



English Language Learners

2021 Per ELL Student Amount	
Categorical Funding	\$352
Categorical Expenditures	\$400
Total ELL Expenditures	\$570



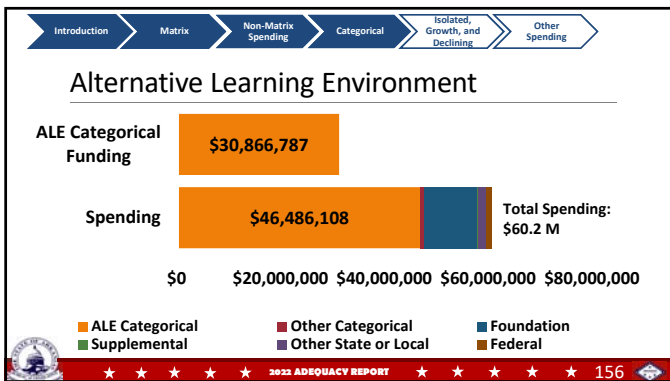


Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

Alternative Learning Environment

2021 Per ALE Student Amount	
ALE Categorical Funding	\$4,700
ALE Categorical Expenditures	\$7,079
Total ALE Expenditures	\$9,177

2022 ADEQUACY REPORT 155



Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

Enhanced Student Achievement

2021 ESA Funding	
ESA Categorical Funding	\$236,505,233
ESA Categorical Expenditures	\$208,808,538
Total ESA Expenditures	\$235,319,303

2021 ADEQUACY REPORT 157

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

Enhanced Student Achievement

Category	Amount
ESA Categorical	\$236,505,233
Total Spending	\$235 M

2021 ADEQUACY REPORT 158

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

Enhanced Student Achievement

Program Description	Amount	% of Total
ESA Other activities approved by the ADE	\$34M	14%
Literacy, Math, Science Specialists/Coaches	\$30M	13%
CRT, Counselors, Licensed Social Workers, Nurses	\$26M	11%
School Improvement Plan	\$22M	9%
Professional Development Literacy, Math/Science	\$20M	9%

2021 ADEQUACY REPORT 159

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

ESA Matching Grant

2021 ESA Matching Grant Funding	
ESA Categorical Funding	\$5.3 million
ESA Categorical Expenditures	\$3.4 million

2021 ADEQUACY REPORT 160

Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

ESA Matching Grant

Program Description	Amount	% of Total
Tutors	\$1,669,561	48%
Pre-K	\$1,229,850	36%
Before and After Academic Program	\$531,012	15%
SPED Tutors	\$26,621	1%
SPED Pre-K	\$7,077	0%

2021 ADEQUACY REPORT 161

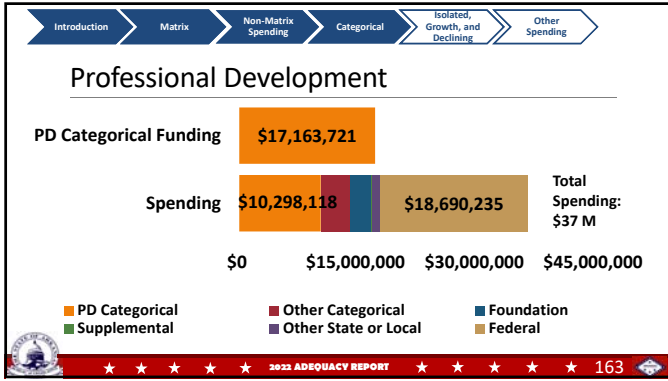
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

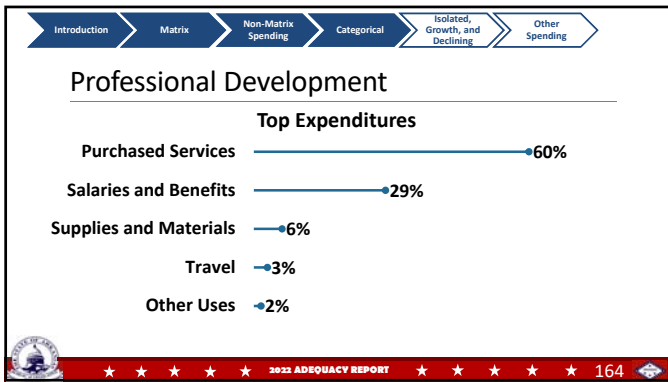
Professional Development

2021 Per Pupil Amount	
Categorical Funding	\$36*
Categorical Expenditures	\$30
Total PD Expenditures	\$78

* Statute requires that professional development funding equal to an amount of up to \$40.80 per student.

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Professional Development

	2021 Funding	2021 Spending
Districts and Charters	\$17,163,721	\$36,462,799
Solution Tree	\$12,500,000	\$12,500,000
AETN	\$2,744,350	\$2,744,350
Total PD Categorical	\$32,408,071	\$51,707,149

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Isolated, Growth, and Declining Funds Spending



Isolated and Special Needs Isolated

Funding	2021 Funding	2021 Spending
Isolated and Special Needs Isolated	\$10,895,997	\$9,275,982

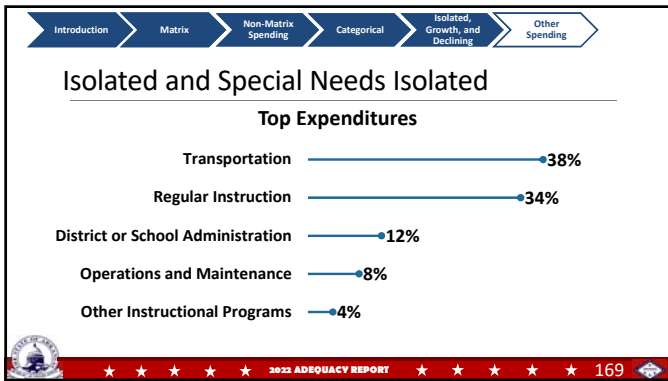


Isolated and Special Needs Isolated

Spending Restrictions

Isolated Funding	Operation, maintenance, and support of isolated school area
Special Needs Isolated	Operation of isolated school area
Special Needs Isolated Small District	None
Special Needs Isolated Transportation	Transportation costs for isolated school area



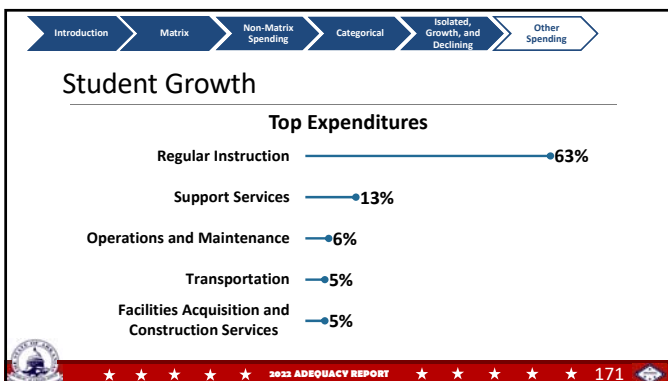


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Student Growth

Funding Stream	2021 Funding	2021 Spending
Student Growth	\$29,536,568	\$30,203,978


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Declining Enrollment

Funding Stream	2021 Funding	2021 Spending
Declining Enrollment	\$14,681,796	\$11,748,025




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Declining Enrollment

Top Expenditures

- Regular Instruction — 39%
- Operations and Maintenance — 20%
- Transportation — 18%
- District/School Administration — 8%
- Other Instructional Programs — 7%



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Other Spending Categories



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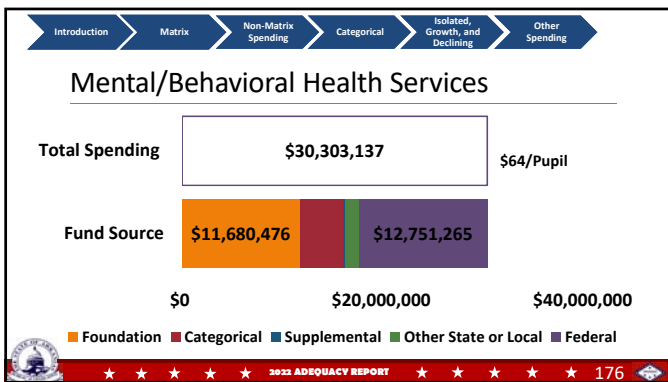
Introduction Matrix Non-Matrix Spending Categorical Isolated, Growth, and Declining Other Spending

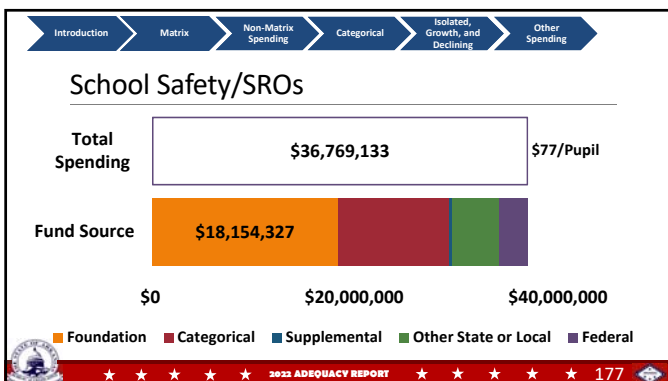
Other Spending Categories

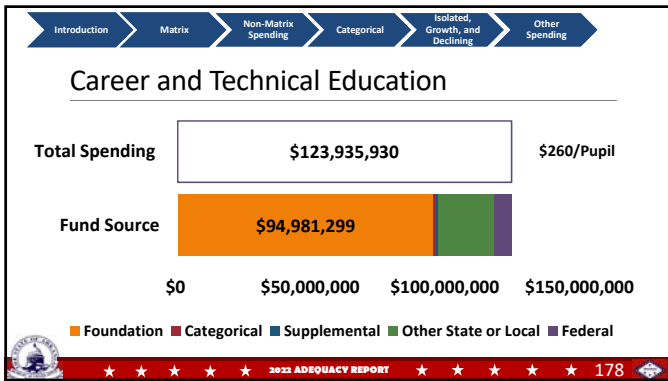
- Mental Health (APA)
- School Safety/SROs (APA)
- Career and Technical Education (APA, Committees)
- Gifted and Talented Education (Committees)

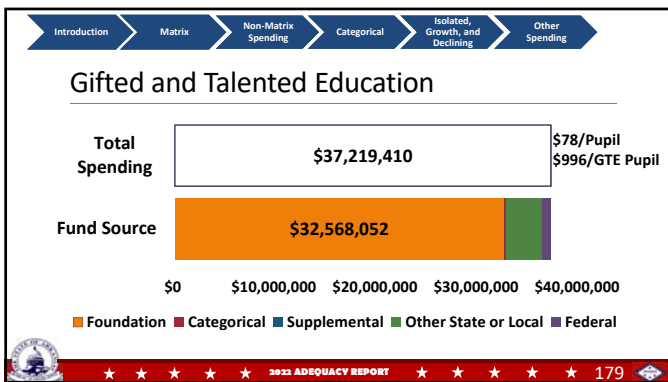


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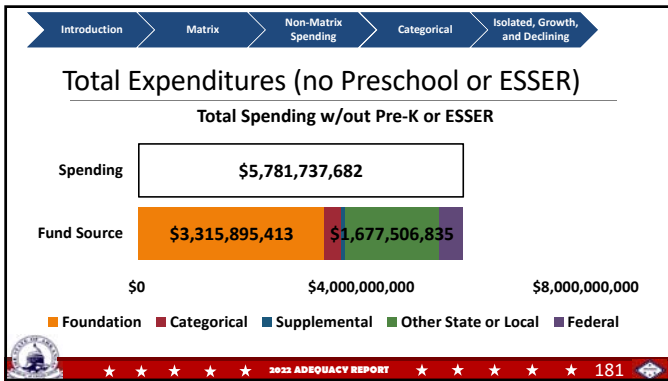


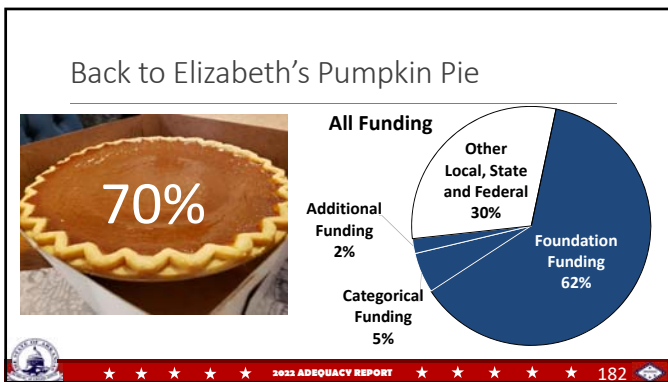












Questions

SPENDING

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