

Exhibit 14

Arkansas Department of Education Report on Supervisory Aide Cost November 9, 2006

Background Information:

The August 30, 2006, Final Report, "Recalibrating the Arkansas School Funding Structure" prepared by Lawrence O. Picus and Associates addresses the issue of extra-duty funds on Page 45. Picus and Associates describes Supervisory Aides as **"individuals hired to help students get on and off buses in the morning and afternoons, and to supervise lunch and recess periods."** The 2003 report recommends \$35 per pupil for supervisory aides. The 2006 report recommends funding 2 full-time supervisory aides at a school of 500 students. The recommended amount is \$98.70 per pupil.

The Arkansas Department of Education has been asked to provide information showing the current time and cost of supervisory aides and how much of that time is being provided by certified teachers within the allowable 60 minutes per week for non-instructional duties. (Certified teachers must receive additional compensation if non-instructional duties exceed 60 minutes per week.)

Information Provided through Arkansas Public School Computer Network (APSCN):

Schools provide the supervisory duties described above in a variety of ways. Those ways include use of certified teachers, principals, assistant principals and various classified personnel. Often the time spent by any one individual is a minuscule amount of that individual's total contracted time. Therefore in many, if not most, cases the time spent on supervisory aide duties is not separately allocated. For this reason it was not possible to answer the question of supervisory aide cost from the financial information submitted to the state through the cycle reports.

On October 12, 2006, Commissioner's Memo COM-07-045 was issued and asked districts to complete an attached spreadsheet. The spreadsheet would recap the total hours per day spent on supervisory aide duties for each school and the total cost per hour of that time—regardless of who performed the duties. This information was to be provided by October 27, 2006 and the information received has been compiled and is presented on the attached report.

Conclusion:

According to the information attached, the average hours per day per student equal .01742. Therefore a school with 500 students would be spending 8.71 hours per day on

supervisory aide duties. The average salary and benefit cost of this time is \$87.21 per hour.

Regarding how much of the supervisory aide duties are being provided by certified teachers the following information is provided:

Picus and Associates recommend funding for 31.4 teachers in a school of 500. If each teacher is assigned 60 minutes per week for supervisory aide duties there is a total of 6.28 hours per day available:

$$31.4 \text{ teachers} \times 1 \text{ hour per week} / 5 \text{ days per week} = 6.28 \text{ hours}$$

This does not answer the question but only provides an estimate of the **maximum** time that could be provided by certified teachers at a school of 500 students and staffed according to the recommendation of Picus and Associates.

**Arkansas Department of Education
Supervisory Aide Cost
2005-2006**

Per Spreadsheets Completed by School Districts October, 2006

School District	LEA #	Total Enrollment	Supervisory Aide Hours Per Day	Days Per Year	Annual Cost	Annual Cost Per Student	Hours Per Day Per Student	Hours Per Day Per 500 Students
Weiner School District	5607	358.00	0.25	178	\$361.34	\$1.01	0.00070	0.35
Hoxie School District	3804	929.00	0.50	178	\$888.22	\$0.96	0.00054	0.27
Lakeside School District	903	1350.00	1.00	178	\$6,456.06	\$4.78	0.00074	0.37
County Line School District	2403	522.00	1.00	178	\$5,340.00	\$10.23	0.00192	0.96
Hughes School District	6202	254.00	1.00	178	\$24,994.76	\$98.40	0.00394	1.97
Armorer School District	4701	433.00	1.15	178	\$1,473.84	\$3.40	0.00266	1.33
Pangburn School District	7309	772.00	1.60	178	\$3,383.42	\$4.38	0.00207	1.04
Smackover School District	7008	915.00	2.00	180	\$345.60	\$0.38	0.00219	1.09
Lead Hill School District	506	766.00	2.25	178	\$7,394.57	\$9.65	0.00294	1.47
Magnolia School District	1402	2883.00	2.50	178	\$23,558.30	\$8.17	0.00087	0.43
Bradford School District	7303	538.00	2.50	178	\$14,840.75	\$27.59	0.00465	2.32
East End School District	5301	356.00	2.50	178	\$5,513.55	\$15.49	0.00702	3.51
Corning School District	1101	4321.00	2.62	178	\$5,557.26	\$1.29	0.00061	0.30
Mt. Vernon-Enola School District	2306	485.00	2.83	178	\$6,458.14	\$13.32	0.00584	2.92
Quitman School District	1203	588.00	2.90	178	\$18,825.99	\$32.02	0.00493	2.47
Foreman School District	4102	513.00	3.00	175	\$9,187.50	\$17.91	0.00585	2.92
Des Arc School District	5901	338.00	3.00	178	\$10,162.02	\$30.07	0.00888	4.44
Southside Bee Branch School District	7105	521.00	3.32	178	\$12,232.87	\$23.48	0.00637	3.19
West Side School District	1204	533.00	3.50	178	\$7,606.83	\$14.27	0.00657	3.28
Lamar School District	3604	778.00	3.75	178	\$6,865.91	\$8.83	0.00482	2.41
Harmony Grove (Saline) School District	6304	867.00	4.00	178	\$10,138.88	\$11.69	0.00461	2.31
Clarendon School District	4802	698.53	4.00	174	\$6,580.00	\$9.42	0.00573	2.86
White County Central School District	7304	690.00	4.00	178	\$6,735.52	\$9.76	0.00580	2.90
Nevada School District	5008	208.00	4.00	178	\$9,013.92	\$43.34	0.01923	9.62
Lavaca School District	6605	909.00	4.92	178	\$23,156.91	\$25.48	0.00541	2.71
Hazen School District	5903	662.00	5.50	178	\$49,128.00	\$74.21	0.00831	4.15
Mayflower School District	2305	974.00	5.63	178	\$23,985.25	\$24.63	0.00578	2.89
Ouachita River School District	5706	731.00	6.48	178	\$15,271.55	\$20.89	0.00886	4.43
Parkers Chapel School District	7007	749.00	6.50	178	\$26,370.70	\$35.21	0.00868	4.34
Murfreesboro School District	5504	515.00	6.50	178	\$43,156.99	\$83.80	0.01262	6.31
Alpena School District	501	584.00	6.57	178	\$17,553.59	\$30.06	0.01125	5.63

School District	LEA #	Total Enrollment	Supervisory Aide Hours Per Day	Days Per Year	Annual Cost	Annual Cost Per Student	Hours Per Day Per Student	Hours Per Day Per 500 Students
Genoa Central School District	4602	972.00	6.83	178	\$33,930.06	\$34.91	0.00703	3.51
Poyen School District	2703	555.00	6.84	178	\$36,982.88	\$66.64	0.01232	6.16
Woodlawn School District	1304	839.00	7.00	178	\$30,392.61	\$36.22	0.00834	4.17
Bearden School District	5201	623.00	7.00	178	\$11,675.02	\$18.74	0.01124	5.62
Bay School District	1601	285.00	7.00	180	\$39,211.20	\$137.58	0.02456	12.28
Western Yell County School District	7509	467.00	7.21	178	\$3,991.31	\$8.55	0.01544	7.72
Dardanelle School District	7504	1820.00	7.23	178	\$37,643.56	\$20.68	0.00397	1.99
DeQueen School District	6701	2515.00	7.50	180	\$10,638.00	\$4.23	0.00298	1.49
Dumas School District	2104	1701.00	7.99	178	\$20,622.19	\$12.12	0.00470	2.35
Hector School District	5803	698.00	8.17	178	\$37,911.79	\$54.31	0.01170	5.85
Lakeside School District	2606	2766.00	8.25	178	\$35,942.21	\$12.99	0.00298	1.49
Strong-Huttig School District	7009	657.00	8.50	178	\$14,629.82	\$22.27	0.01294	6.47
Ouachita School District	3005	425.00	8.50	178	\$22,498.76	\$52.94	0.02000	10.00
Mount Ida School District	4902	599.00	8.75	178	\$52,821.50	\$88.18	0.01461	7.30
Scranton School District	4204	1830.00	8.84	178	\$55,158.00	\$30.14	0.00483	2.42
Mansfield School District	6606	1039.00	9.00	178	\$46,458.00	\$44.71	0.00866	4.33
Mineral Springs School District	3104	570.00	9.00	178	\$124,706.80	\$218.78	0.01579	7.89
Mountain Pine School District	2607	625.00	9.50	178	\$46,603.96	\$74.57	0.01520	7.60
England School District	4302	881.00	9.75	12	\$2,284.38	\$2.59	0.01107	5.53
Yellville-Summit School District	4502	921.00	9.77	178	\$17,732.32	\$19.25	0.01061	5.30
Gurdon School District	1003	835.00	9.85	178	\$48,549.68	\$58.14	0.01180	5.90
Arkadelphia School District	1002	2127.00	10.00	178	\$62,460.20	\$29.37	0.00470	2.35
Mammoth Spring School District	2501	454.00	10.00	178	\$67,291.12	\$148.22	0.02203	11.01
Perryville School District	5303	1064.00	10.25	178	\$52,819.28	\$49.64	0.00963	4.82
Decatur School District	402	600.00	10.25	178	\$27,057.34	\$45.10	0.01708	8.54
Manila School District	4712	1022.00	10.50	178	\$66,227.57	\$64.80	0.01027	5.14
Gravette School District	404	933.00	10.50	179	\$38,899.39	\$41.69	0.01125	5.63
Lafayette County School District	3704	921.00	11.00	178	\$24,531.96	\$26.64	0.01194	5.97
McCrary School District	7403	633.00	11.00	178	\$64,565.05	\$102.00	0.01738	8.69
Rector School District	1106	620.00	11.00	178	\$22,654.06	\$36.54	0.01774	8.87
Kirby School District	5503	450.00	11.00	178	\$66,636.53	\$148.08	0.02444	12.22
Hackett School District	6603	638.00	11.14	178	\$60,949.59	\$95.53	0.01746	8.73
Flippin School District	4501	912.00	11.17	178	\$45,789.63	\$50.21	0.01225	6.12
Nemo Vista School District	1503	463.00	11.36	185	\$21,337.83	\$46.09	0.02454	12.27
Drew Central School District	2202	1015.00	11.50	185	\$26,784.30	\$26.39	0.01133	5.67

School District	LEA #	Total Enrollment	Supervisory Aide Hours Per Day	Days Per Year	Annual Cost	Annual Cost Per Student	Hours Per Day Per Student	Hours Per Day Per 500 Students
Jessieville School District	2604	868.00	11.50	178	\$42,987.00	\$49.52	0.01325	6.62
Arkansas School for the Deaf	6092	135.00	11.70	178	\$25,088.73	\$185.84	0.08667	43.33
Marmaduke School District	2803	714.00	11.73	178	\$49,566.49	\$69.42	0.01643	8.21
Stuttgart School District	104	1865.00	12.00	178	\$25,632.00	\$13.74	0.00643	3.22
Palestine-Wheatley School District	6205	566.00	12.00	178	\$20,996.88	\$37.10	0.02120	10.60
Hillcrest School District	3809	463.00	12.00	178	\$39,216.96	\$84.70	0.02592	12.96
Westside School District	3606	651.00	12.30	178	\$53,506.80	\$82.19	0.01889	9.45
Norphlet School District	7006	538.00	12.46	178	\$65,851.47	\$122.40	0.02316	11.58
Stephens School District	5206	494.00	12.98	178	\$59,258.73	\$119.96	0.02628	13.14
Viola School District	2503	1045.00	13.00	178	\$88,923.46	\$85.09	0.01244	6.22
Hermitage School District	601	3534.00	13.31	178	\$66,043.32	\$18.69	0.00377	1.88
Rose Bud School District	7310	1702.00	13.55	178	\$48,824.14	\$28.69	0.00796	3.98
Salem School District	2502	2280.00	13.68	178	\$68,912.60	\$30.22	0.00600	3.00
Augusta School District	7401	599.00	14.00	178	\$69,284.72	\$115.67	0.02337	11.69
Malvern School District	3004	2183.00	14.19	178	\$86,797.46	\$39.76	0.00650	3.25
Pocahontas School District	6103	1947.00	14.21	178	\$60,268.70	\$30.95	0.00730	3.65
Bauxite School District	6301	1249.00	14.32	178	\$38,340.17	\$30.70	0.01147	5.73
Pottsville School District	5804	1497.00	14.50	178	\$66,038.00	\$44.11	0.00969	4.84
Lake Hamilton School District	2605	3878.00	14.52	178	\$31,554.90	\$8.14	0.00374	1.87
Highland School District	6804	1579.00	14.55	178	\$33,077.30	\$20.95	0.00921	4.61
Blevins School District	2901	745.00	14.57	178	\$70,021.88	\$93.99	0.01956	9.78
Hot Springs School District	2603	558.00	14.82	190	\$38,871.24	\$69.66	0.02656	13.28
Bald Knob School District	7301	1320.00	15.12	178	\$75,388.46	\$57.11	0.01145	5.73
Charleston School District	2402	916.00	15.32	178	\$102,881.86	\$112.32	0.01672	8.36
Prescott School District	5006	1054.00	16.00	178	\$89,751.16	\$85.15	0.01518	7.59
Benton County School of the Arts	4407	424.00	16.00	178	\$31,684.00	\$74.73	0.03774	18.87
Magazine School District	4202	547.00	16.11	178	\$48,068.19	\$87.88	0.02945	14.73
Fouke School District	4603	1012.00	16.25	178	\$34,999.70	\$34.58	0.01606	8.03
Mountainburg School District	1703	734.00	16.25	178	\$85,596.64	\$116.62	0.02214	11.07
Ozark Mountain School District	6505	741.00	16.75	178	\$54,545.43	\$73.61	0.02260	11.30
Two Rivers School District	7510	1020.00	17.14	178	\$71,848.83	\$70.44	0.01680	8.40
Pea Ridge School District	407	1337.00	17.50	178	\$95,634.06	\$71.53	0.01309	6.54
Paris School District	4203	1175.00	17.50	180	\$74,047.50	\$63.02	0.01489	7.45
Mulberry/Pleasant View School District	1704	541.00	18.00	178	\$85,373.25	\$157.81	0.03327	16.64
Van Cove School District	5704	454.00	18.00	178	\$39,626.36	\$87.28	0.03965	19.82

School District	LEA #	Total Enrollment	Supervisory Aide Hours Per Day	Days Per Year	Annual Cost	Annual Cost Per Student	Hours Per Day Per Student	Hours Per Day Per 500 Students
Booneville School District	4201	1461.00	18.25	178	\$83,280.86	\$57.00	0.01249	6.25
Cleveland County School District	1305	871.00	18.47	178	\$57,869.62	\$66.44	0.02121	10.60
Bismarck School District	3001	388.00	18.50	178	\$36,058.35	\$92.93	0.04768	23.84
Batesville School District	3201	2596.00	18.95	180	\$45,129.25	\$17.38	0.00730	3.65
Lawrence County School District	3810	1094.00	19.50	178	\$71,085.19	\$64.98	0.01782	8.91
Glen Rose School District	3002	995.00	19.50	178	\$71,819.54	\$72.18	0.01960	9.80
Atkins School District	5801	1068.00	19.81	178	\$97,959.59	\$91.72	0.01855	9.27
Greenland School District	7204	946.00	19.90	178	\$94,137.08	\$99.51	0.02104	10.52
DeWitt School District	101	1506.00	20.26	178	\$95,988.89	\$63.74	0.01345	6.73
Riverview School District	7307	1306.00	20.31	178	\$86,816.46	\$66.48	0.01555	7.78
Dover School District	5802	35.43	22.00	2	\$1,043.65	\$29.46	0.62094	310.47
West Fork School District	7208	1244.00	22.23	178	\$131,271.32	\$105.52	0.01787	8.93
Searcy County School District	6502	989.00	22.64	178	\$81,222.01	\$82.13	0.02289	11.45
Valley View School District	1612	1958.00	23.00	178	\$50,606.29	\$25.85	0.01175	5.87
Cave City School District	6802	1322.00	23.00	178	\$93,252.42	\$70.54	0.01740	8.70
Marion School District	1804	3868.00	23.26	178	\$105,809.57	\$27.36	0.00601	3.01
Bentonville School District	401	4855.00	24.00	178	\$170,869.32	\$35.19	0.00494	2.47
Danville School District	7503	894.00	24.25	178	\$70,635.30	\$79.01	0.02713	13.56
Nettleton School District	1611	3074.00	26.59	178	\$61,052.73	\$19.86	0.00865	4.32
Mountain Home School District	303	4075.00	26.62	178	\$82,661.24	\$20.28	0.00653	3.27
Cedar Ridge School District	3212	3208.00	26.82	178	\$101,707.62	\$31.70	0.00836	4.18
Lincoln Consolidated School District	7205	1283.00	27.72	178	\$408,787.24	\$318.62	0.02161	10.80
Farmington School District	7202	2116.00	28.53	178	\$4,117.14	\$1.95	0.01348	6.74
Trumann School District	5605	1670.00	29.00	178	\$107,290.39	\$64.25	0.01737	8.68
Waldron School District	6401	1786.00	29.34	178	\$180,742.11	\$101.20	0.01643	8.21
South Mississippi County School District	4706	1399.00	30.50	178	\$106,435.10	\$76.08	0.02180	10.90
East Poinsett County School District	5608	820.00	30.67	178	\$163,130.08	\$198.94	0.03740	18.70
Shenandoah School District	2705	4303.00	32.50	178	\$151,865.15	\$35.29	0.00755	3.78
Harrisburg School District	5602	1091.00	32.74	178	\$181,324.00	\$166.20	0.03001	15.00
Westside Consolidated School District	1602	1677.00	33.10	178	\$131,698.05	\$78.53	0.01974	9.87
Benton School District	6302	4598.00	33.17	178	\$244,989.20	\$53.28	0.00721	3.61
Pine Bluff School District	3505	5043.00	34.00	186	\$79,050.00	\$15.68	0.00674	3.37
Mountain View School District	6901	1712.00	34.30	178	\$208,139.97	\$121.58	0.02004	10.02
Star City School District	4003	1761.00	36.58	178	\$197,131.19	\$111.94	0.02077	10.39
Monticello School District	2203	2184.00	37.34	178	\$131,473.63	\$60.20	0.01710	8.55

School District	LEA #	Total Enrollment	Supervisory Aide Hours Per Day	Days Per Year	Annual Cost	Annual Cost Per Student	Hours Per Day Per Student	Hours Per Day Per 500 Students
Arkansas School for the Blind	6091	83.00	37.80	178	\$118,804.68	\$1,431.38	0.45542	227.71
Clarksville School District	3601	2456.00	38.05	178	\$195,657.58	\$79.67	0.01549	7.75
South Conway County School District	1507	2331.00	39.15	178	\$195,907.69	\$84.04	0.01680	8.40
Watson Chapel School District	3509	3366.00	39.50	178	\$116,232.49	\$34.53	0.01173	5.87
Jonesboro School District	1608	4839.00	41.00	178	\$185,055.92	\$38.24	0.00847	4.24
Jackson County School District	3405	850.00	41.00	178	\$2,167,862.00	\$2,550.43	0.04824	24.12
Wickes School District	5705	697.00	41.20	178	\$112,185.48	\$160.95	0.05911	29.56
Searcy Special School District	7311	3860.00	41.67	178	\$265,442.86	\$68.77	0.01080	5.40
White Hall School District	3510	3149.00	43.00	178	\$108,878.15	\$34.58	0.01366	6.83
Gosnell School District	4708	1464.00	43.35	178	\$234,071.48	\$159.88	0.02961	14.81
Ozark School District	2404	1883.00	45.41	178	\$257,208.72	\$136.60	0.02412	12.06
Warren School District	602	1577.00	45.75	178	\$221,662.96	\$140.56	0.02901	14.51
Hamburg School District	203	1898.00	47.79	178	\$185,792.18	\$97.89	0.02518	12.59
Harrison School District	503	2846.00	51.99	178	\$255,030.09	\$89.61	0.01827	9.13
Ashdown School District	4101	1633.00	53.24	178	\$222,138.66	\$136.03	0.03260	16.30
Mena School District	5703	2002.00	57.50	178	\$261,035.22	\$130.39	0.02872	14.36
Greenbrier School District	2303	2786.00	58.46	178	\$327,575.91	\$117.58	0.02098	10.49
Crossett School District	201	2109.00	66.05	178	\$339,991.25	\$161.21	0.03132	15.66
Brookland School District	1603	1402.00	66.50	178	\$288,822.80	\$206.01	0.04743	23.72
Heber Springs School District	1202	1767.00	67.25	178	\$371,870.50	\$210.45	0.03806	19.03
Vilonia School District	2307	2865.00	69.33	178	\$388,315.79	\$135.54	0.02420	12.10
Gentry School District	403	1464.00	69.50	178	\$301,612.63	\$206.02	0.04747	23.74
Siloam Springs School District	406	3577.00	70.35	178	\$397,617.52	\$111.16	0.01967	9.83
Beebe School District	7302	3036.00	77.75	178	\$327,825.39	\$107.98	0.02561	12.80
Camden Fairview School District	5204	2729.00	77.95	178	\$388,805.58	\$142.47	0.02856	14.28
El Dorado School District	7001	4440.00	78.69	178	\$458,829.27	\$103.34	0.01772	8.86
Paragould School District	2808	6447.00	81.00	178	\$360,832.70	\$55.97	0.01256	6.28
Lee County School District	3904	1355.00	84.00	191	\$231,996.24	\$171.21	0.06199	31.00
Greenwood School District	6602	3366.00	85.15	178	\$582,320.41	\$173.00	0.02530	12.65
Russellville School District	5805	5082.00	93.54	178	\$400,139.95	\$78.74	0.01841	9.20
Blytheville School District	4702	3041.00	100.71	178	\$564,530.20	\$185.64	0.03312	16.56
West Memphis School District	1803	5967.00	113.50	178	\$594,978.35	\$99.71	0.01902	9.51
Fayetteville School District	7203	8496.00	123.52	178	\$779,542.88	\$91.75	0.01454	7.27
Conway School District	2301	8776.00	131.44	178	\$772,463.38	\$88.02	0.01498	7.49
Bryant School District	6303	4880.00	158.57	178	\$704,722.49	\$144.41	0.03249	16.25

School District	LEA #	Total Enrollment	Supervisory Aide Hours Per Day	Days Per Year	Annual Cost	Annual Cost Per Student	Hours Per Day Per Student	Hours Per Day Per 500 Students
Greene County Tech School District	2807	3457.00	170.64	178	\$742,671.98	\$214.83	0.04936	24.68
Van Buren School District	1705	5836.00	174.13	178	\$947,931.19	\$162.43	0.02984	14.92
Fort Smith School District	6601	13636.00	218.30	179	\$1,326,628.54	\$97.29	0.01601	8.00
North Little Rock School District	6002	9842.00	376.25	178	\$470,161.64	\$47.77	0.03823	19.11
Springdale School District	7207	16386.00	526.13	178	\$3,489,909.66	\$212.98	0.03211	16.05
TOTAL		326452.96	5685.71	178	\$28,468,946.49	\$87.21	0.01742	8.71