

**Special Report**  
**Legislative Joint Auditing Committee**  
May 12, 2006

**Arkansas Public School Districts**  
**Summary of Costs for the Year Ended June 30, 2005**



ARKANSAS DIVISION OF LEGISLATIVE AUDIT  
172 State Capitol, Little Rock, AR 72201  
Phone: 501-683-8600 Fax: 501-683-8605  
[www.legaudit.state.ar.us](http://www.legaudit.state.ar.us)

Report ID: PSSR05006 Report Date: April 28, 2006



## **INTRODUCTION**

On January 13, 2006 the Division of Legislative Audit presented a compilation of self-reported salaries and benefits of the superintendents in all Arkansas public school districts to the Legislative Joint Auditing Committee. Following the report presentation, Committee members expressed concerns regarding the inconsistency in expenditure coding by Arkansas' public school districts in the Arkansas Public School Computer Network (APSCN). Committee members also cited a need for information regarding all administrative and transportation expenditures. In response, this report has been prepared to provide a basis for comparisons among districts of various expenditure categories.

## **OBJECTIVES**

Our objectives in preparing this report were as follows:

- Compile expenditures in a consistent manner for all Arkansas public school districts;
- Verify the amounts previously reported by superintendents as salaries and benefits for the 2005 school year;
- Verify compliance with State and Federal laws and regulations of salaries and benefits paid to or on behalf of superintendents; and
- Compile salaries and benefits of administrators other than superintendents.

## **SCOPE AND METHODOLOGY**

This report encompasses the period July 1, 2004 – June 30, 2005 and includes any related documentation dated outside the review period. We observed that costs associated with facilities, federal programs, and activity funds could unnecessarily skew results and comparability among the districts. Therefore, facilities costs and federal program costs have not been included in calculations of costs per student; however, they were compiled and are presented for informational purposes. Activity fund expenditures were excluded from the scope of this report. All expenditures presented were compiled on a cash basis.

To prepare this report, we first downloaded and classified expenditures as recorded in APSCN. From the recorded information, we determined that personnel costs totaled 79.5% of total costs excluding expenditures for facilities and activities. We then visited each public school district in Arkansas and reviewed recorded expenditures with district officials to ensure

---

***This report encompasses the period July 1, 2004 – June 30, 2005 and includes any related documentation dated outside the review period.***

---

consistent classification of employment positions in accordance with predetermined categories (See Appendix A for categorization of salaries and benefits by position). We also reviewed documentation of amounts previously reported as superintendent salaries and benefits and noted variances between actual and reported amounts. In addition, we compiled salaries and payroll benefits of administrators other than superintendents and asked the districts to provide any related nonpayroll benefits.

Following the preparation of our draft report, we forwarded each school district the parts of the report related to their individual district in order to provide a final opportunity for the districts to communicate any concerns related to information presented for their district. Any adjustments necessary to provide accuracy and consistency were made before the report was finalized.

The methodology used in conducting this review was developed uniquely to address our stated objectives and, therefore, this review was more limited in scope than an audit conducted in accordance with *Government Auditing Standards*.

### **RECORDING OF EXPENDITURES**

During the compilation of expenditures for this report we noted many school districts did not code the expenditure function<sup>1</sup> classifications to the lowest detail level available in the Arkansas Public School Computer Network (APSCN). For example, numerous instances were noted where the districts coded all student transportation service related expenditures to function “2700”, instead of using the specific codes for the different jobs such as supervisor of student transportation services (2710) and bus driver (2720). In this report the transportation supervisors’ salaries were classified as administrative expenditures and bus drivers’ salaries were classified as transportation expenditures. Therefore, for those districts recording transportation personnel expenditures as “2700”, interviewing school district officials was necessary to determine the proper classification of personnel expenditures in accordance with report criteria.

Another issue concerning the coding of expenditures in APSCN involved the different function codes used by the various school districts for the same or similar personnel positions. Some examples are listed on the following page in **Exhibit I**.

---

***...we noted many school districts did not code the expenditure function<sup>1</sup> classifications to the lowest detail level available in APSCN.***

---

<sup>1</sup> Function codes are four-digit numbers that are used to classify expenditures into five (5) broad areas: instruction (1000’s), support services (2000’s), operation of non-instructional services (3000’s), facilities acquisition and construction services (4000’s), and other outlays (5000’s).

Exhibit I

Examples of Job Titles and Function Codes Used By School Districts

Job Title	Examples of Function Codes Used By Districts
Federal Programs Coordinator	2324 - Director of Federal Program; 2210 - Improvement of Instructional Services; 2490 - Other Support Services - School Administration; 2291 - Gifted Talented Coordinator; 2320 - Executive Administration Services
District Treasurer/ Business Manager	2501- Supervision of Business Services; 2320 - Executive Administration Services; 2510 - Fiscal Services; 2515 - Financial Accounting; 2610 - Supervision of Operation & Maintenance of Plant Services; 2801 - Supervision of Central Support Services
Special Education Director	2292 - Special Education Director; 2211 - Supervision of Improvement of Instructional Services; 2212 - Instructional and Curriculum Development; 2320 - Executive Administration Services; 2321 - Office of the Superintendent of Educational Cooperative
Technology Coordinator	2230 - Instruction-related Technology; 2580 - Administrative Technology Services; 2870 - Technology Services
Curriculum Coordinator	2210 - Improvement of Instructional Services; 2219 - Other Improvement of Instructional Services; 1550 - Early Childhood Education; 2291 - Gifted Talented Coordinator; 2329 - Other Executive Administration Services
Gifted & Talented Coordinator	2291 - Gifted Talented Coordinator; 2211 - Supervision of Improvement of Instructional Services; 2212 - Instructional and Curriculum Development
Transportation Supervisor	2710 - Supervision of Student Transportation Services; 2700 - Student Transportation Services; 2329 - Other Executive Administration; 2600 - Operation and Maintenance of Plant Services

*We recommend the Arkansas Department of Education (ADE) require school districts to code expenditures to the lowest detail level available for function codes when recording expenditures in APSCN. We also recommend consideration be given to legislation mandating specific function codes be assigned to specific jobs or positions with certain job responsibilities as defined by ADE.*

**SUPERINTENDENT SALARIES AND BENEFITS**

**Schedule 2** compares available public school district records with salary and benefit amounts submitted on superintendent surveys reported in the *Arkansas Public School Districts – Superintendent’s Salaries* special report issued by the Division of Legislative Audit on January 13, 2006. The net variance totals \$713,699.52 and results from a variety of factors including the reporting by school districts of contract amounts and the use of cash basis accounting for purposes of this report. Significant

***The net variance [in amounts previously reported compared to school records] totals \$713,699.52.***



differences in previous amounts reported and cash basis amounts compiled for this report are as follows:

- **Bentonville School District** – \$233,449.59 in salaries and benefits for the current superintendent;
- **Texarkana School District** – \$151,833.96 buyout of the previous superintendent's contract;
- **Newport School District** – \$100,000.05 buyout of the previous superintendent's contract; and
- **Fordyce School District** – \$77,796.40 in the buyout of the previous superintendent's contract.

### **PAYROLL COMPLIANCE**

The results of the payroll compliance test conducted for superintendent salaries and benefits for each Arkansas public school district for the year ended June 30, 2005 is provided by district in **Schedule 3**. Numerous instances were noted where benefit items were not reported for tax purposes. Items not reported consisted of vehicle and housing allowances, health insurance premiums above other employees, and direct payments designated as retirement benefits. *We recommend school districts refer to the Internal Revenue Service Code when reporting income for superintendents and include all required items. For items previously omitted, we recommend the districts and the affected employees consult with the Internal Revenue Service regarding appropriate corrective action.*

Regarding health insurance premiums, the Internal Revenue Service Code is ambiguous as to whether health insurance premiums paid on behalf of executives that exceed premiums paid on behalf of other employees are taxable. *We recommend the Arkansas Department of Education, in cooperation with the Arkansas Association of Educational Administrators and the Arkansas School Boards Association, petition the Internal Revenue Service for a definitive determination relating to this tax issue.*

---

**... seven (7) instances of superintendents participating in the T-Drop program and receiving retirement contributions to a prohibited tax-qualified plan...**

---

Arkansas Code Annotated § 24-7-1303 prohibits Arkansas public school districts from making retirement contributions for employees participating in the T-Drop program to Internal Revenue Service tax-qualified (deferred income) plans. The payroll compliance test conducted for superintendent salaries and benefits for the year ended June 30, 2005 provided in **Schedule 3** revealed seven (7) instances of superintendents participating in the T-Drop program and receiving retirement contributions to a tax-qualified plan on their behalf from their respective public school districts. These prohibited payments totaled \$83,068 for the 2005 school year.

## **SCHEDULES AND APPENDIX**

The schedules and appendix included in this report are briefly described below.

### **Schedule 1 – Classification of Expenditures by School District**

*Provides a compilation of expenditures in a consistent manner for all public school districts for the year ended June 30, 2005. Cost categories consist of salaries and benefits by administration, instruction, transportation, and other; non-salary transportation; and other expenditures. Facility costs are provided for information purposes but have not been included in expenditure totals. Also, federal program and activity fund expenditures have been excluded so as not to unnecessarily skew results and comparability among the districts.*

### **Schedule 2 – Administrator Salaries and Benefits**

*Presents administrator salaries and benefits amounts by school district for the year ended June 30, 2005. Administrative positions include superintendents, assistant superintendents/directors/coordinators, principals, and assistant principals. Also provides a listing of variances between the amount of total superintendent salaries and benefits previously reported by each school district for the Arkansas Public School Districts – Superintendent's Salaries special report issued by the Division of Legislative Audit on January 13, 2006 and cash basis amounts compiled from available school records.*

### **Schedule 3 – Results of Payroll Compliance Test – Superintendent Salaries and Benefits**

*Provides benefit amounts paid to or on behalf of superintendents during the 2005 school year and not reported for tax purposes; identifies superintendents participating in the T-Drop program; and lists additional retirement benefits provided to superintendents participating in the T-Drop program to Internal Revenue Service tax-qualified (deferred income) plans in violation of Arkansas Code Annotated § 24-7-1303.*

### **Schedule 4 – Detail of Transportation Expenditures by School District**

*Summarizes each school district's transportation-related expenditures by salaries/benefits, capital outlay, gasoline, repairs/maintenance, and purchased services. Each school district's square mileage is also included for comparison purposes.*

### **Appendix**

*Presents a personnel classification listing by expenditure category used consistently at all school districts in the classification of expenditures during the compilation of **Schedules 1 and 2**.*

# **Schedule 1**

## **Classification of Expenditures by School District**

---

**For the Year Ended June 30, 2005**

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Alma</b>	<b>3,134.8</b>	\$ 21,030,957	\$ 2,178,634	\$ 12,348,697	\$ 537,974	\$ 1,682,100	\$ 543,768	\$ 3,739,785	\$ 3,017,682
<i>Less: Federal Expenditures</i>		(2,479,238)	(18,372)	(888,981)	(13,090)	(669,037)	(1,985)	(887,773)	-
<i>Adjusted Total Expenditures</i>		18,551,719	2,160,261	11,459,716	524,883	1,013,063	541,783	2,852,012	3,017,682
<i>% of Adjusted Total Expenditures</i>		100.0%	11.6%	61.8%	2.8%	5.5%	2.9%	15.4%	
<i>Cost per ADM</i>		5,918	689	3,656	167	323	173	910	
<b>Alpena</b>	<b>548.3</b>	\$ 3,871,190	\$ 363,865	\$ 2,335,508	\$ 131,627	\$ 223,103	\$ 112,455	\$ 704,631	\$ 81,134
<i>Less: Federal Expenditures</i>		(504,446)	(2,771)	(159,197)	-	(85,003)	(22,900)	(234,576)	-
<i>Adjusted Total Expenditures</i>		3,366,744	361,094	2,176,312	131,627	138,101	89,555	470,055	81,134
<i>% of Adjusted Total Expenditures</i>		100.0%	10.7%	64.6%	3.9%	4.1%	2.7%	14.0%	
<i>Cost per ADM</i>		6,140	659	3,969	240	252	163	857	
<b>Alzheimer Unified</b>	<b>429.9</b>	\$ 4,542,054	\$ 565,824	\$ 2,399,175	\$ 136,007	\$ 260,694	\$ 69,651	\$ 1,110,703	\$ 267,382
<i>Less: Federal Expenditures</i>		(893,974)	(105,002)	(139,721)	(5,340)	(143,692)	(18,494)	(481,726)	-
<i>Adjusted Total Expenditures</i>		3,648,079	460,823	2,259,454	130,667	117,002	51,157	628,978	267,382
<i>% of Adjusted Total Expenditures</i>		100.0%	12.6%	61.9%	3.6%	3.2%	1.4%	17.2%	
<i>Cost per ADM</i>		8,487	1,072	5,256	304	272	119	1,463	
<b>Arkadelphia<sup>1</sup></b>	<b>2,192.5</b>	\$ 15,714,124	\$ 1,703,232	\$ 9,040,247	\$ 322,620	\$ 1,417,027	\$ 342,746	\$ 2,888,252	\$ 1,220,783
<i>Less: Federal Expenditures</i>		(1,993,655)	(147,293)	(616,920)	-	(464,376)	(5,112)	(759,953)	(400)
<i>Adjusted Total Expenditures</i>		13,720,469	1,555,939	8,423,327	322,620	952,651	337,634	2,128,298	1,220,383
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	61.4%	2.4%	6.9%	2.5%	15.5%	
<i>Cost per ADM</i>		6,258	710	3,842	147	435	154	971	
<b>Armored</b>	<b>411.4</b>	\$ 3,087,512	\$ 414,316	\$ 1,748,149	\$ 27,484	\$ 127,655	\$ 84,287	\$ 685,621	\$ 143,760
<i>Less: Federal Expenditures</i>		(253,634)	(10,874)	(58,687)	-	(48,313)	-	(135,761)	-
<i>Adjusted Total Expenditures</i>		2,833,878	403,442	1,689,463	27,484	79,342	84,287	549,861	143,760
<i>% of Adjusted Total Expenditures</i>		100.0%	14.2%	59.6%	1.0%	2.8%	3.0%	19.4%	
<i>Cost per ADM</i>		6,889	981	4,107	67	193	205	1,337	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Ashdown</b>	<b>1,650.4</b>	\$ 11,737,054	\$ 1,428,717	\$ 6,731,367	\$ 285,045	\$ 911,390	\$ 171,692	\$ 2,208,842	\$ 1,858,180
<i>Less: Federal Expenditures</i>		(1,431,264)	(61,003)	(389,104)	(8,640)	(261,095)	(19)	(711,403)	-
<i>Adjusted Total Expenditures</i>		10,305,789	1,367,715	6,342,263	276,405	650,295	171,673	1,497,439	1,858,180
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	61.5%	2.7%	6.3%	1.7%	14.5%	
<i>Cost per ADM</i>		6,244	829	3,843	167	394	104	907	
<b>Atkins</b>	<b>1,073.7</b>	\$ 7,987,561	\$ 583,855	\$ 4,923,054	\$ 219,100	\$ 645,564	\$ 218,709	\$ 1,397,280	\$ 347,036
<i>Less: Federal Expenditures</i>		(1,134,453)	-	(405,419)	(8,141)	(255,126)	(20)	(465,746)	-
<i>Adjusted Total Expenditures</i>		6,853,108	583,855	4,517,635	210,958	390,438	218,689	931,534	347,036
<i>% of Adjusted Total Expenditures</i>		100.0%	8.5%	65.9%	3.1%	5.7%	3.2%	13.6%	
<i>Cost per ADM</i>		6,383	544	4,208	196	364	204	868	
<b>Augusta</b>	<b>678.1</b>	\$ 7,555,991	\$ 935,331	\$ 4,038,671	\$ 77,203	\$ 565,252	\$ 94,920	\$ 1,844,616	\$ 465,301
<i>Less: Federal Expenditures</i>		(1,459,354)	(101,733)	(602,148)	(5,343)	(229,856)	(16,753)	(503,520)	(1,790)
<i>Adjusted Total Expenditures</i>		6,096,638	833,597	3,436,522	71,860	335,395	78,167	1,341,096	463,511
<i>% of Adjusted Total Expenditures</i>		100.0%	13.7%	56.4%	1.2%	5.5%	1.3%	22.0%	
<i>Cost per ADM</i>		8,991	1,229	5,068	106	495	115	1,978	
<b>Bald Knob</b>	<b>1,323.1</b>	\$ 11,572,803	\$ 1,234,850	\$ 5,475,416	\$ 187,584	\$ 1,432,693	\$ 161,152	\$ 3,081,108	\$ 1,324,212
<i>Less: Federal Expenditures</i>		(2,489,123)	(51,912)	(546,762)	(5,095)	(693,744)	-	(1,191,610)	(8,757)
<i>Adjusted Total Expenditures</i>		9,083,680	1,182,938	4,928,654	182,489	738,949	161,152	1,889,498	1,315,455
<i>% of Adjusted Total Expenditures</i>		100.0%	13.0%	54.3%	2.0%	8.1%	1.8%	20.8%	
<i>Cost per ADM</i>		6,866	894	3,725	138	559	122	1,428	
<b>Barton-Lexa</b>	<b>872.5</b>	\$ 7,833,238	\$ 683,949	\$ 3,728,444	\$ 100,506	\$ 275,865	\$ 70,941	\$ 2,973,532	\$ 582,228
<i>Less: Federal Expenditures</i>		(1,862,814)	(65,797)	(389,718)	-	(126,336)	-	(1,280,962)	-
<i>Adjusted Total Expenditures</i>		5,970,424	618,153	3,338,725	100,506	149,529	70,941	1,692,570	582,228
<i>% of Adjusted Total Expenditures</i>		100.0%	10.4%	55.9%	1.7%	2.5%	1.2%	28.3%	
<i>Cost per ADM</i>		6,843	709	3,827	115	171	81	1,940	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Batesville</b>	<b>2,584.0</b>	\$ 18,054,454	\$ 1,941,836	\$ 9,582,099	\$ 426,484	\$ 1,518,746	\$ 383,671	\$ 4,201,618	\$ 2,428,388
<i>Less: Federal Expenditures</i>		(2,603,774)	(136,894)	(1,005,591)	-	(498,321)	(12,637)	(950,331)	-
<i>Adjusted Total Expenditures</i>		15,450,680	1,804,942	8,576,508	426,484	1,020,425	371,035	3,251,287	2,428,388
<i>% of Adjusted Total Expenditures</i>		100.0%	11.7%	55.5%	2.8%	6.6%	2.4%	21.0%	
<i>Cost per ADM</i>		5,979	699	3,319	165	395	144	1,258	
<b>Bauxite</b>	<b>1,112.4</b>	\$ 6,899,513	\$ 841,091	\$ 4,012,962	\$ 96,857	\$ 462,519	\$ 188,343	\$ 1,297,741	\$ 652,918
<i>Less: Federal Expenditures</i>		(664,783)	(17,860)	(248,706)	-	(148,089)	(2,109)	(248,018)	-
<i>Adjusted Total Expenditures</i>		6,234,730	823,231	3,764,256	96,857	314,430	186,234	1,049,723	652,918
<i>% of Adjusted Total Expenditures</i>		100.0%	13.2%	60.4%	1.6%	5.0%	3.0%	16.8%	
<i>Cost per ADM</i>		5,605	740	3,384	87	283	167	944	
<b>Bay</b>	<b>570.9</b>	\$ 3,617,103	\$ 385,034	\$ 2,135,394	\$ 66,646	\$ 274,431	\$ 19,901	\$ 735,696	\$ 331,962
<i>Less: Federal Expenditures</i>		(431,319)	(824)	(196,656)	-	(96,511)	-	(137,327)	(171,692)
<i>Adjusted Total Expenditures</i>		3,185,784	384,210	1,938,738	66,646	177,920	19,901	598,369	160,269
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	60.9%	2.1%	5.6%	0.6%	18.8%	
<i>Cost per ADM</i>		5,580	673	3,396	117	312	35	1,048	
<b>Bearden</b>	<b>651.7</b>	\$ 4,861,792	\$ 642,578	\$ 2,732,916	\$ 103,704	\$ 385,975	\$ 149,197	\$ 847,422	\$ 1,300,437
<i>Less: Federal Expenditures</i>		(721,222)	(67,175)	(198,835)	-	(139,900)	-	(315,312)	-
<i>Adjusted Total Expenditures</i>		4,140,570	575,403	2,534,082	103,704	246,075	149,197	532,110	1,300,437
<i>% of Adjusted Total Expenditures</i>		100.0%	13.9%	61.2%	2.5%	5.9%	3.6%	12.9%	
<i>Cost per ADM</i>		6,354	883	3,889	159	378	229	817	
<b>Beebe</b>	<b>2,827.6</b>	\$ 19,396,640	\$ 1,960,270	\$ 10,913,274	\$ 429,244	\$ 1,946,217	\$ 402,112	\$ 3,745,523	\$ 1,762,579
<i>Less: Federal Expenditures</i>		(2,465,148)	(1,299)	(738,555)	(20,029)	(563,759)	(21,339)	(1,120,167)	(91,175)
<i>Adjusted Total Expenditures</i>		16,931,492	1,958,971	10,174,719	409,215	1,382,458	380,773	2,625,356	1,671,404
<i>% of Adjusted Total Expenditures</i>		100.0%	11.6%	60.1%	2.4%	8.2%	2.2%	15.5%	
<i>Cost per ADM</i>		5,988	693	3,598	145	489	135	928	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Benton</b>	<b>4,248.1</b>	\$ 27,368,284	\$ 3,635,129	\$ 16,585,104	\$ 422,139	\$ 2,311,867	\$ 232,422	\$ 4,181,623	\$ 16,227,002
<i>Less: Federal Expenditures</i>		(2,831,313)	(413,637)	(699,109)	(385)	(777,373)	-	(940,809)	(1,976)
<i>Adjusted Total Expenditures</i>		24,536,971	3,221,493	15,885,994	421,753	1,534,494	232,422	3,240,815	16,225,026
<i>% of Adjusted Total Expenditures</i>		100.0%	13.1%	64.7%	1.7%	6.3%	0.9%	13.2%	
<i>Cost per ADM</i>		5,776	758	3,740	99	361	55	763	
<b>Bentonville</b>	<b>9,171.7</b>	\$ 66,095,049	\$ 6,498,315	\$ 38,472,975	\$ 2,252,444	\$ 6,349,293	\$ 1,370,532	\$ 11,151,490	\$ 39,129,171
<i>Less: Federal Expenditures</i>		(6,290,127)	(202,464)	(1,215,993)	(176,314)	(1,827,354)	(710)	(2,867,292)	
<i>Adjusted Total Expenditures</i>		59,804,922	6,295,851	37,256,981	2,076,131	4,521,939	1,369,821	8,284,198	39,129,171
<i>% of Adjusted Total Expenditures</i>		100.0%	10.5%	62.3%	3.5%	7.6%	2.3%	13.9%	
<i>Cost per ADM</i>		6,521	686	4,062	226	493	149	903	
<b>Bergman</b>	<b>925.4</b>	\$ 5,503,276	\$ 571,438	\$ 3,309,773	\$ 105,944	\$ 316,957	\$ 132,122	\$ 1,067,041	\$ 796,183
<i>Less: Federal Expenditures</i>		(702,685)	(2,630)	(234,868)	-	(124,992)	-	(340,194)	-
<i>Adjusted Total Expenditures</i>		4,800,591	568,808	3,074,905	105,944	191,965	132,122	726,847	796,183
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	64.1%	2.2%	4.0%	2.8%	15.1%	
<i>Cost per ADM</i>		5,187	615	3,323	114	207	143	785	
<b>Berryville</b>	<b>1,784.6</b>	\$ 11,554,138	\$ 1,283,526	\$ 6,758,566	\$ 378,424	\$ 775,203	\$ 316,549	\$ 2,041,871	\$ 532,829
<i>Less: Federal Expenditures</i>		(1,807,560)	(223,341)	(508,290)	-	(312,276)	-	(763,653)	-
<i>Adjusted Total Expenditures</i>		9,746,578	1,060,185	6,250,276	378,424	462,927	316,549	1,278,218	532,829
<i>% of Adjusted Total Expenditures</i>		100.0%	10.9%	64.1%	3.9%	4.7%	3.2%	13.1%	
<i>Cost per ADM</i>		5,461	594	3,502	212	259	177	716	
<b>Bismarck</b>	<b>1,020.4</b>	\$ 7,194,954	\$ 803,175	\$ 4,458,274	\$ 251,384	\$ 459,289	\$ 107,638	\$ 1,115,195	\$ 204,463
<i>Less: Federal Expenditures</i>		(819,259)	(67,128)	(271,473)	-	(181,626)	-	(299,032)	-
<i>Adjusted Total Expenditures</i>		6,375,695	736,047	4,186,800	251,384	277,663	107,638	816,163	204,463
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	65.7%	3.9%	4.4%	1.7%	12.8%	
<i>Cost per ADM</i>		6,248	721	4,103	246	272	105	800	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Black Rock</b>	<b>346.8</b>	\$ 2,809,057	\$ 325,070	\$ 1,571,447	\$ 36,109	\$ 176,512	\$ 73,078	\$ 626,842	\$ 87,060
<i>Less: Federal Expenditures</i>		(400,869)	(13,397)	(144,593)	(912)	(82,398)	(2,565)	(157,005)	-
<i>Adjusted Total Expenditures</i>		2,408,188	311,673	1,426,854	35,197	94,115	70,513	469,837	87,060
<i>% of Adjusted Total Expenditures</i>		100.0%	12.9%	59.3%	1.5%	3.9%	2.9%	19.5%	
<i>Cost per ADM</i>		6,943	899	4,114	101	271	203	1,355	
<b>Blevins</b>	<b>753.5</b>	\$ 5,497,442	\$ 565,230	\$ 3,256,345	\$ 126,856	\$ 355,139	\$ 64,326	\$ 1,129,545	\$ 131,669
<i>Less: Federal Expenditures</i>		(835,219)	(16,797)	(254,423)	(1,046)	(159,747)	-	(403,205)	
<i>Adjusted Total Expenditures</i>		4,662,222	548,433	3,001,922	125,810	195,392	64,326	726,340	131,669
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	64.4%	2.7%	4.2%	1.4%	15.6%	
<i>Cost per ADM</i>		6,188	728	3,984	167	259	85	964	
<b>Blytheville</b>	<b>3,115.3</b>	\$ 25,565,152	\$ 2,530,901	\$ 14,383,529	\$ 597,670	\$ 1,958,454	\$ 325,181	\$ 5,769,417	\$ 8,032,247
<i>Less: Federal Expenditures</i>		(4,775,954)	(318,292)	(2,010,514)	(89,784)	(703,603)	(30,729)	(1,623,032)	-
<i>Adjusted Total Expenditures</i>		20,789,198	2,212,610	12,373,015	507,886	1,254,851	294,452	4,146,385	8,032,247
<i>% of Adjusted Total Expenditures</i>		100.0%	10.6%	59.5%	2.4%	6.0%	1.4%	19.9%	
<i>Cost per ADM</i>		6,673	710	3,972	163	403	95	1,331	
<b>Booneville</b>	<b>1,455.0</b>	\$ 9,623,062	\$ 1,065,082	\$ 5,667,426	\$ 181,108	\$ 672,875	\$ 202,972	\$ 1,833,600	\$ 2,223,421
<i>Less: Federal Expenditures</i>		(1,195,599)	(55,119)	(466,431)	(20,329)	(255,287)	(384)	(398,050)	-
<i>Adjusted Total Expenditures</i>		8,427,463	1,009,964	5,200,995	160,779	417,588	202,588	1,435,550	2,223,421
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	61.7%	1.9%	5.0%	2.4%	17.0%	
<i>Cost per ADM</i>		5,792	694	3,575	111	287	139	987	
<b>Bradford</b>	<b>530.8</b>	\$ 3,776,742	\$ 395,168	\$ 2,254,114	\$ 99,708	\$ 284,214	\$ 165,172	\$ 578,367	\$ 65,990
<i>Less: Federal Expenditures</i>		(471,560)	(15,332)	(160,501)	-	(94,413)	(34,362)	(166,953)	-
<i>Adjusted Total Expenditures</i>		3,305,181	379,835	2,093,613	99,708	189,801	130,810	411,414	65,990
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	63.3%	3.0%	5.7%	4.0%	12.4%	
<i>Cost per ADM</i>		6,227	716	3,944	188	358	246	775	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Bradley</b>	<b>386.7</b>	\$ 2,927,562	\$ 386,211	\$ 1,536,642	\$ 77,398	\$ 140,543	\$ 101,574	\$ 685,194	\$ 138,649
<i>Less: Federal Expenditures</i>		(684,538)	(14,239)	(206,206)	(7,558)	(50,342)	(4,594)	(401,599)	(472)
<i>Adjusted Total Expenditures</i>		2,243,024	371,972	1,330,436	69,839	90,201	96,980	283,596	138,177
<i>% of Adjusted Total Expenditures</i>		100.0%	16.6%	59.3%	3.1%	4.0%	4.3%	12.6%	
<i>Cost per ADM</i>		5,801	962	3,441	181	233	251	733	
<b>Brinkley</b>	<b>938.3</b>	\$ 8,569,260	\$ 1,091,710	\$ 4,874,532	\$ 72,748	\$ 666,915	\$ 166,775	\$ 1,696,581	\$ 467,099
<i>Less: Federal Expenditures</i>		(1,542,169)	(123,707)	(458,052)	(6,206)	(215,941)	(475)	(737,787)	-
<i>Adjusted Total Expenditures</i>		7,027,091	968,002	4,416,480	66,542	450,974	166,300	958,793	467,099
<i>% of Adjusted Total Expenditures</i>		100.0%	13.8%	62.8%	0.9%	6.4%	2.4%	13.6%	
<i>Cost per ADM</i>		7,489	1,032	4,707	71	481	177	1,022	
<b>Brookland</b>	<b>1,243.7</b>	\$ 8,494,557	\$ 787,645	\$ 5,048,277	\$ 195,894	\$ 672,156	\$ 142,464	\$ 1,648,121	\$ 994,051
<i>Less: Federal Expenditures</i>		(988,722)	(10,927)	(465,084)	(14,503)	(197,177)	-	(301,031)	-
<i>Adjusted Total Expenditures</i>		7,505,836	776,718	4,583,193	181,391	474,979	142,464	1,347,091	994,051
<i>% of Adjusted Total Expenditures</i>		100.0%	10.3%	61.1%	2.4%	6.3%	1.9%	17.9%	
<i>Cost per ADM</i>		6,035	625	3,685	146	382	115	1,083	
<b>Bryant</b>	<b>6,552.7</b>	\$ 40,694,875	\$ 4,026,633	\$ 25,592,670	\$ 740,912	\$ 2,214,698	\$ 565,640	\$ 7,554,321	\$ 8,873,098
<i>Less: Federal Expenditures</i>		(3,774,542)	(360,047)	(760,680)	(50,718)	(737,238)	(35,284)	(1,830,576)	(4,043)
<i>Adjusted Total Expenditures</i>		36,920,333	3,666,586	24,831,991	690,195	1,477,460	530,356	5,723,746	8,869,055
<i>% of Adjusted Total Expenditures</i>		100.0%	9.9%	67.3%	1.9%	4.0%	1.4%	15.5%	
<i>Cost per ADM</i>		5,634	560	3,790	105	225	81	873	
<b>Buffalo Island Central</b>	<b>829.0</b>	\$ 5,491,813	\$ 538,270	\$ 3,373,878	\$ 98,511	\$ 386,252	\$ 102,770	\$ 992,133	\$ 1,167,296
<i>Less: Federal Expenditures</i>		(752,036)	-	(390,088)	-	(172,699)	-	(189,249)	-
<i>Adjusted Total Expenditures</i>		4,739,778	538,270	2,983,790	98,511	213,553	102,770	802,884	1,167,296
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	63.0%	2.1%	4.5%	2.2%	16.9%	
<i>Cost per ADM</i>		5,717	649	3,599	119	258	124	968	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Cabot</b>	<b>8,067.8</b>	\$ 53,878,679	\$ 5,252,500	\$ 34,710,652	\$ 1,377,639	\$ 3,385,746	\$ 771,359	\$ 8,380,783	\$ 16,464,254
<i>Less: Federal Expenditures</i>		(6,224,571)	(359,581)	(2,504,139)	-	(1,117,379)	-	(2,243,472)	-
<i>Adjusted Total Expenditures</i>		47,654,108	4,892,919	32,206,513	1,377,639	2,268,368	771,359	6,137,311	16,464,254
<i>% of Adjusted Total Expenditures</i>		100.0%	10.3%	67.6%	2.9%	4.8%	1.6%	12.9%	
<i>Cost per ADM</i>		5,907	606	3,992	171	281	96	761	
<b>Caddo Hills</b>	<b>598.3</b>	\$ 4,809,848	\$ 540,219	\$ 2,463,307	\$ 137,055	\$ 239,462	\$ 211,652	\$ 1,218,153	\$ 451,716
<i>Less: Federal Expenditures</i>		(683,606)	-	(346,608)	-	(93,598)	(1,980)	(241,420)	-
<i>Adjusted Total Expenditures</i>		4,126,242	540,219	2,116,699	137,055	145,864	209,672	976,733	451,716
<i>% of Adjusted Total Expenditures</i>		100.0%	13.1%	51.3%	3.3%	3.5%	5.1%	23.7%	
<i>Cost per ADM</i>		6,896	903	3,538	229	244	350	1,632	
<b>Calico Rock</b>	<b>499.7</b>	\$ 3,640,447	\$ 398,864	\$ 2,100,955	\$ 82,439	\$ 285,130	\$ 48,121	\$ 724,938	\$ 330,465
<i>Less: Federal Expenditures</i>		(622,473)	(10,894)	(212,930)	-	(126,150)	-	(272,500)	(968)
<i>Adjusted Total Expenditures</i>		3,017,974	387,970	1,888,026	82,439	158,980	48,121	452,438	329,496
<i>% of Adjusted Total Expenditures</i>		100.0%	12.9%	62.6%	2.7%	5.3%	1.6%	15.0%	
<i>Cost per ADM</i>		6,040	776	3,778	165	318	96	905	
<b>Camden-Fairview</b>	<b>2,913.9</b>	\$ 24,392,983	\$ 3,020,398	\$ 13,523,254	\$ 513,163	\$ 1,979,336	\$ 540,957	\$ 4,815,876	\$ 1,035,907
<i>Less: Federal Expenditures</i>		(4,863,544)	(184,972)	(1,736,048)	-	(684,931)	(57,502)	(2,200,092)	-
<i>Adjusted Total Expenditures</i>		19,529,439	2,835,426	11,787,206	513,163	1,294,405	483,455	2,615,783	1,035,907
<i>% of Adjusted Total Expenditures</i>		100.0%	14.5%	60.4%	2.6%	6.6%	2.5%	13.4%	
<i>Cost per ADM</i>		6,702	973	4,045	176	444	166	898	
<b>Carlisle</b>	<b>742.5</b>	\$ 5,128,572	\$ 442,837	\$ 2,915,161	\$ 86,241	\$ 272,296	\$ 112,700	\$ 1,299,337	\$ 10,417
<i>Less: Federal Expenditures</i>		(707,094)	(48,572)	(187,647)	-	(103,696)	-	(367,178)	
<i>Adjusted Total Expenditures</i>		4,421,479	394,265	2,727,513	86,241	168,601	112,700	932,159	10,417
<i>% of Adjusted Total Expenditures</i>		100.0%	8.9%	61.7%	2.0%	3.8%	2.5%	21.1%	
<i>Cost per ADM</i>		5,955	531	3,673	116	227	152	1,255	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Cave City</b>	<b>1,369.3</b>	\$ 9,191,266	\$ 874,011	\$ 5,312,682	\$ 271,503	\$ 577,798	\$ 211,579	\$ 1,943,693	\$ 1,270,181
<i>Less: Federal Expenditures</i>		(1,261,799)	(44,845)	(409,981)	(14,606)	(229,538)	-	(562,830)	(448,050)
<i>Adjusted Total Expenditures</i>		7,929,467	829,166	4,902,702	256,897	348,260	211,579	1,380,862	822,131
<i>% of Adjusted Total Expenditures</i>		100.0%	10.5%	61.8%	3.2%	4.4%	2.7%	17.4%	
<i>Cost per ADM</i>		5,791	606	3,580	188	254	155	1,008	
<b>Cedar Ridge</b>	<b>743.6</b>	\$ 7,982,700	\$ 1,005,132	\$ 4,450,520	\$ 249,614	\$ 638,690	\$ 139,803	\$ 1,498,941	\$ 242,347
<i>Less: Federal Expenditures</i>		(1,073,027)	(86,117)	(499,249)	(14,672)	(180,077)	-	(292,912)	-
<i>Adjusted Total Expenditures</i>		6,909,673	919,015	3,951,271	234,942	458,613	139,803	1,206,029	242,347
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	57.2%	3.4%	6.6%	2.0%	17.5%	
<i>Cost per ADM</i>		9,293	1,236	5,314	316	617	188	1,622	
<b>Cedarville</b>	<b>927.9</b>	\$ 6,563,944	\$ 730,520	\$ 3,967,275	\$ 154,181	\$ 365,696	\$ 81,205	\$ 1,265,067	\$ 411,613
<i>Less: Federal Expenditures</i>		(890,450)	(29,160)	(386,166)	-	(163,385)	-	(311,739)	-
<i>Adjusted Total Expenditures</i>		5,673,494	701,360	3,581,109	154,181	202,312	81,205	953,328	411,613
<i>% of Adjusted Total Expenditures</i>		100.0%	12.4%	63.1%	2.7%	3.6%	1.4%	16.8%	
<i>Cost per ADM</i>		6,115	756	3,860	166	218	88	1,027	
<b>Centerpoint</b>	<b>1,013.1</b>	\$ 7,271,051	\$ 790,255	\$ 3,994,414	\$ 165,879	\$ 499,579	\$ 154,383	\$ 1,666,542	\$ 2,350,795
<i>Less: Federal Expenditures</i>		(1,044,175)	(56,329)	(328,375)	-	(194,483)	-	(464,988)	-
<i>Adjusted Total Expenditures</i>		6,226,876	733,926	3,666,038	165,879	305,096	154,383	1,201,554	2,350,795
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	58.9%	2.7%	4.9%	2.5%	19.3%	
<i>Cost per ADM</i>		6,147	724	3,619	164	301	152	1,186	
<b>Charleston</b>	<b>911.0</b>	\$ 5,559,441	\$ 604,522	\$ 3,346,693	\$ 106,914	\$ 273,940	\$ 93,615	\$ 1,133,756	\$ 1,953,280
<i>Less: Federal Expenditures</i>		(557,843)	(18,829)	(133,292)	-	(126,618)	-	(279,104)	-
<i>Adjusted Total Expenditures</i>		5,001,598	585,693	3,213,401	106,914	147,323	93,615	854,653	1,953,280
<i>% of Adjusted Total Expenditures</i>		100.0%	11.7%	64.2%	2.1%	2.9%	1.9%	17.1%	
<i>Cost per ADM</i>		5,490	643	3,527	117	162	103	938	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Clarendon</b>	<b>734.5</b>	\$ 6,618,649	\$ 855,286	\$ 3,300,061	\$ 76,358	\$ 359,858	\$ 83,652	\$ 1,943,434	\$ 189,524
<i>Less: Federal Expenditures</i>		(1,081,025)	(89,830)	(355,140)	-	(162,176)	(3,575)	(470,304)	-
<i>Adjusted Total Expenditures</i>		5,537,624	765,457	2,944,920	76,358	197,682	80,077	1,473,130	189,524
<i>% of Adjusted Total Expenditures</i>		100.0%	13.8%	53.2%	1.4%	3.6%	1.4%	26.6%	
<i>Cost per ADM</i>		7,539	1,042	4,009	104	269	109	2,006	
<b>Clarksville<sup>1</sup></b>	<b>2,319.8</b>	\$ 15,362,134	\$ 1,661,169	\$ 9,480,421	\$ 342,049	\$ 1,027,644	\$ 90,454	\$ 2,760,398	\$ 1,157,799
<i>Less: Federal Expenditures</i>		(2,110,052)	(100,969)	(899,856)	(3,516)	(354,041)	(453)	(751,218)	-
<i>Adjusted Total Expenditures</i>		13,252,081	1,560,200	8,580,565	338,533	673,603	90,001	2,009,179	1,157,799
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	64.7%	2.6%	5.1%	0.7%	15.2%	
<i>Cost per ADM</i>		5,713	673	3,699	146	290	39	866	
<b>Cleveland County</b>	<b>881.3</b>	\$ 8,060,291	\$ 930,465	\$ 3,922,347	\$ 194,742	\$ 1,001,499	\$ 193,813	\$ 1,817,426	\$ 2,421,245
<i>Less: Federal Expenditures</i>		(1,897,982)	(130,990)	(278,558)	-	(775,064)	(10,690)	(702,678)	
<i>Adjusted Total Expenditures</i>		6,162,309	799,474	3,643,788	194,742	226,434	183,123	1,114,748	2,421,245
<i>% of Adjusted Total Expenditures</i>		100.0%	13.0%	59.1%	3.2%	3.7%	3.0%	18.1%	
<i>Cost per ADM</i>		6,992	907	4,135	221	257	208	1,265	
<b>Clinton</b>	<b>1,325.2</b>	\$ 11,421,144	\$ 1,337,183	\$ 6,684,140	\$ 260,256	\$ 890,370	\$ 141,432	\$ 2,107,763	\$ 4,033,989
<i>Less: Federal Expenditures</i>		(1,771,509)	(107,103)	(558,926)	(9,688)	(358,309)	(260)	(737,223)	-
<i>Adjusted Total Expenditures</i>		9,649,635	1,230,080	6,125,214	250,569	532,061	141,173	1,370,539	4,033,989
<i>% of Adjusted Total Expenditures</i>		100.0%	12.7%	63.5%	2.6%	5.5%	1.5%	14.2%	
<i>Cost per ADM</i>		7,282	928	4,622	189	401	107	1,034	
<b>Concord</b>	<b>574.5</b>	\$ 5,190,686	\$ 633,064	\$ 2,966,348	\$ 131,736	\$ 402,242	\$ 77,226	\$ 980,070	\$ 103,098
<i>Less: Federal Expenditures</i>		(642,368)	(34,202)	(117,816)	-	(140,837)	-	(349,513)	-
<i>Adjusted Total Expenditures</i>		4,548,318	598,862	2,848,532	131,736	261,405	77,226	630,558	103,098
<i>% of Adjusted Total Expenditures</i>		100.0%	13.2%	62.6%	2.9%	5.7%	1.7%	13.9%	
<i>Cost per ADM</i>		7,917	1,042	4,958	229	455	134	1,098	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Conway<sup>1,2</sup></b>	<b>8,414.2</b>	\$ 60,511,642	\$ 6,649,692	\$ 38,275,630	\$ 862,934	\$ 5,699,637	\$ 645,806	\$ 8,377,944	\$ 10,296,445
<i>Less: Federal Expenditures</i>		(7,119,544)	(236,719)	(2,352,158)	(34,206)	(2,018,671)	(10,882)	(2,466,908)	(3,200)
<i>Adjusted Total Expenditures</i>		53,392,098	6,412,973	35,923,472	828,728	3,680,966	634,923	5,911,036	10,293,245
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	67.3%	1.6%	6.9%	1.2%	11.1%	
<i>Cost per ADM</i>		6,345	762	4,269	98	437	75	703	
<b>Corning</b>	<b>1,217.9</b>	\$ 8,950,484	\$ 938,291	\$ 5,516,281	\$ 146,911	\$ 648,036	\$ 88,036	\$ 1,612,928	\$ 165,708
<i>Less: Federal Expenditures</i>		(1,296,342)	(44,149)	(464,290)	-	(253,815)	(11,449)	(522,639)	-
<i>Adjusted Total Expenditures</i>		7,654,141	894,142	5,051,991	146,911	394,221	76,587	1,090,289	165,708
<i>% of Adjusted Total Expenditures</i>		100.0%	11.7%	66.0%	1.9%	5.2%	1.0%	14.2%	
<i>Cost per ADM</i>		6,285	734	4,148	121	324	63	895	
<b>Cotter</b>	<b>638.7</b>	\$ 4,406,513	\$ 479,635	\$ 2,698,210	\$ 55,458	\$ 286,141	\$ 49,620	\$ 837,448	\$ 427,446
<i>Less: Federal Expenditures</i>		(628,504)	(2,185)	(273,973)	(6,232)	(111,888)	-	(234,227)	-
<i>Adjusted Total Expenditures</i>		3,778,008	477,450	2,424,237	49,226	174,254	49,620	603,221	427,446
<i>% of Adjusted Total Expenditures</i>		100.0%	12.6%	64.2%	1.3%	4.6%	1.3%	16.0%	
<i>Cost per ADM</i>		5,915	748	3,796	77	273	78	944	
<b>County Line</b>	<b>565.5</b>	\$ 3,824,031	\$ 358,855	\$ 2,326,925	\$ 119,887	\$ 172,350	\$ 45,355	\$ 800,660	\$ 140,560
<i>Less: Federal Expenditures</i>		(518,648)	-	(182,789)	-	(87,796)	-	(248,063)	-
<i>Adjusted Total Expenditures</i>		3,305,383	358,855	2,144,136	119,887	84,554	45,355	552,597	140,560
<i>% of Adjusted Total Expenditures</i>		100.0%	10.9%	64.9%	3.6%	2.6%	1.4%	16.7%	
<i>Cost per ADM</i>		5,845	635	3,792	212	150	80	977	
<b>Cross County</b>	<b>724.6</b>	\$ 5,742,895	\$ 807,658	\$ 3,002,582	\$ 152,641	\$ 372,875	\$ 96,964	\$ 1,310,175	\$ 598,859
<i>Less: Federal Expenditures</i>		(725,005)	(88,568)	(234,205)	(3,253)	(132,082)	-	(266,898)	(26,393)
<i>Adjusted Total Expenditures</i>		5,017,890	719,090	2,768,377	149,388	240,793	96,964	1,043,277	572,466
<i>% of Adjusted Total Expenditures</i>		100.0%	14.3%	55.2%	3.0%	4.8%	1.9%	20.8%	
<i>Cost per ADM</i>		6,926	992	3,821	206	332	134	1,440	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Crossett</b>	<b>2,337.5</b>	\$ 14,834,001	\$ 1,860,227	\$ 8,533,295	\$ 403,878	\$ 1,089,305	\$ 227,490	\$ 2,719,806	\$ 4,305,270
<i>Less: Federal Expenditures</i>		(2,004,226)	(153,256)	(704,135)	(14,269)	(413,849)	-	(718,717)	-
<i>Adjusted Total Expenditures</i>		12,829,776	1,706,971	7,829,160	389,609	675,456	227,490	2,001,089	4,305,270
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	61.0%	3.0%	5.3%	1.8%	15.6%	
<i>Cost per ADM</i>		5,489	730	3,349	167	289	97	856	
<b>Cushman</b>	<b>351.8</b>	\$ 2,739,966	\$ 331,786	\$ 1,466,988	\$ 76,324	\$ 167,600	\$ 37,782	\$ 659,486	\$ -
<i>Less: Federal Expenditures</i>		(315,449)	-	(108,752)	-	(58,990)	369	(148,076)	-
<i>Adjusted Total Expenditures</i>		2,424,517	331,786	1,358,236	76,324	108,610	38,151	511,410	-
<i>% of Adjusted Total Expenditures</i>		100.0%	13.7%	56.0%	3.1%	4.5%	1.6%	21.1%	
<i>Cost per ADM</i>		6,892	943	3,861	217	309	108	1,454	
<b>Cutter-Morning Star</b>	<b>668.6</b>	\$ 4,496,305	\$ 550,805	\$ 2,762,756	\$ 80,798	\$ 243,058	\$ 36,770	\$ 822,118	\$ 286,323
<i>Less: Federal Expenditures</i>		(505,833)	(86,471)	(76,456)	-	(115,246)	(5,132)	(222,528)	(1,257)
<i>Adjusted Total Expenditures</i>		3,990,472	464,334	2,686,300	80,798	127,812	31,638	599,590	285,066
<i>% of Adjusted Total Expenditures</i>		100.0%	11.6%	67.3%	2.0%	3.2%	0.8%	15.0%	
<i>Cost per ADM</i>		5,969	695	4,018	121	191	47	897	
<b>Danville</b>	<b>864.1</b>	\$ 5,932,225	\$ 617,135	\$ 3,624,825	\$ 59,420	\$ 364,130	\$ 60,489	\$ 1,206,225	\$ 522,829
<i>Less: Federal Expenditures</i>		(790,862)	(478)	(284,851)	-	(131,115)	-	(374,417)	(416)
<i>Adjusted Total Expenditures</i>		5,141,363	616,657	3,339,975	59,420	233,014	60,489	831,808	522,413
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	65.0%	1.2%	4.5%	1.2%	16.2%	
<i>Cost per ADM</i>		5,950	714	3,865	69	270	70	963	
<b>Dardanelle</b>	<b>1,749.3</b>	\$ 11,709,764	\$ 1,216,285	\$ 6,898,819	\$ 271,547	\$ 976,644	\$ 361,097	\$ 1,985,372	\$ 482,838
<i>Less: Federal Expenditures</i>		(1,568,416)	(61,392)	(657,574)	-	(335,049)	-	(514,401)	-
<i>Adjusted Total Expenditures</i>		10,141,348	1,154,893	6,241,245	271,547	641,595	361,097	1,470,972	482,838
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	61.5%	2.7%	6.3%	3.6%	14.5%	
<i>Cost per ADM</i>		5,797	660	3,568	155	367	206	841	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Decatur</b>	<b>556.3</b>	\$ 4,507,796	\$ 656,335	\$ 2,339,348	\$ 77,740	\$ 282,686	\$ 134,845	\$ 1,016,843	\$ 118,651
<i>Less: Federal Expenditures</i>		(476,181)	(1,448)	(131,870)	(760)	(112,078)	-	(230,026)	-
<i>Adjusted Total Expenditures</i>		4,031,615	654,888	2,207,478	76,980	170,608	134,845	786,817	118,651
<i>% of Adjusted Total Expenditures</i>		100.0%	16.2%	54.8%	1.9%	4.2%	3.3%	19.5%	
<i>Cost per ADM</i>		7,247	1,177	3,968	138	307	242	1,414	
<b>Deer / Mt. Judea</b>	<b>471.4</b>	\$ 4,557,646	\$ 526,440	\$ 2,382,184	\$ 220,434	\$ 270,624	\$ 184,643	\$ 973,321	\$ 295,460
<i>Less: Federal Expenditures</i>		(676,237)	-	(222,888)	-	(130,355)	-	(322,994)	(95,474)
<i>Adjusted Total Expenditures</i>		3,881,409	526,440	2,159,296	220,434	140,268	184,643	650,327	199,986
<i>% of Adjusted Total Expenditures</i>		100.0%	13.6%	55.6%	5.7%	3.6%	4.8%	16.8%	
<i>Cost per ADM</i>		8,234	1,117	4,581	468	298	392	1,380	
<b>Delight</b>	<b>382.2</b>	\$ 2,819,250	\$ 355,730	\$ 1,648,830	\$ 42,509	\$ 189,779	\$ 34,614	\$ 547,788	\$ 62,488
<i>Less: Federal Expenditures</i>		(319,107)	(5,215)	(74,294)	-	(63,130)	-	(176,468)	-
<i>Adjusted Total Expenditures</i>		2,500,143	350,515	1,574,536	42,509	126,649	34,614	371,319	62,488
<i>% of Adjusted Total Expenditures</i>		100.0%	14.0%	63.0%	1.7%	5.1%	1.4%	14.9%	
<i>Cost per ADM</i>		6,541	917	4,120	111	331	91	972	
<b>DeQueen</b>	<b>2,077.3</b>	\$ 13,276,949	\$ 1,671,294	\$ 7,363,780	\$ 226,751	\$ 1,026,393	\$ 149,994	\$ 2,838,738	\$ 2,028,228
<i>Less: Federal Expenditures</i>		(2,731,882)	(82,478)	(1,085,364)	(3,483)	(439,184)	-	(1,121,373)	-
<i>Adjusted Total Expenditures</i>		10,545,067	1,588,816	6,278,416	223,268	587,209	149,994	1,717,364	2,028,228
<i>% of Adjusted Total Expenditures</i>		100.0%	15.1%	59.5%	2.1%	5.6%	1.4%	16.3%	
<i>Cost per ADM</i>		5,076	765	3,022	107	283	72	827	
<b>Dermott<sup>1</sup></b>	<b>593.9</b>	\$ 6,375,441	\$ 835,168	\$ 3,603,811	\$ 145,516	\$ 346,953	\$ 120,693	\$ 1,323,301	\$ 189,185
<i>Less: Federal Expenditures</i>		(1,286,150)	(246,470)	(331,093)	(12,431)	(149,447)	-	(546,709)	-
<i>Adjusted Total Expenditures</i>		5,089,291	588,697	3,272,718	133,085	197,506	120,693	776,592	189,185
<i>% of Adjusted Total Expenditures</i>		100.0%	11.6%	64.3%	2.6%	3.9%	2.4%	15.3%	
<i>Cost per ADM</i>		8,569	991	5,511	224	333	203	1,308	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Des Arc</b>	<b>628.7</b>	\$ 4,719,444	\$ 467,543	\$ 2,734,522	\$ 112,369	\$ 320,715	\$ 40,213	\$ 1,044,081	\$ 147,119
<i>Less: Federal Expenditures</i>		(777,213)	(12,774)	(240,610)	-	(136,468)	-	(387,361)	-
<i>Adjusted Total Expenditures</i>		3,942,231	454,769	2,493,913	112,369	184,248	40,213	656,720	147,119
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	63.3%	2.9%	4.7%	1.0%	16.7%	
<i>Cost per ADM</i>		6,270	723	3,967	179	293	64	1,045	
<b>DeValls Bluff</b>	<b>324.4</b>	\$ 2,602,605	\$ 247,102	\$ 1,475,880	\$ 55,080	\$ 244,140	\$ 34,811	\$ 545,592	\$ 77,171
<i>Less: Federal Expenditures</i>		(379,170)	-	(149,059)	-	(69,730)	-	(160,381)	-
<i>Adjusted Total Expenditures</i>		2,223,436	247,102	1,326,821	55,080	174,410	34,811	385,212	77,171
<i>% of Adjusted Total Expenditures</i>		100.0%	11.1%	59.7%	2.5%	7.8%	1.6%	17.3%	
<i>Cost per ADM</i>		6,854	762	4,090	170	538	107	1,187	
<b>DeWitt</b>	<b>1,638.8</b>	\$ 12,019,786	\$ 1,430,335	\$ 7,375,413	\$ 237,492	\$ 797,306	\$ 269,503	\$ 1,909,737	\$ 4,342,945
<i>Less: Federal Expenditures</i>		(1,418,442)	(84,528)	(516,668)	(4,036)	(310,331)	-	(502,878)	-
<i>Adjusted Total Expenditures</i>		10,601,344	1,345,806	6,858,745	233,456	486,974	269,503	1,406,859	4,342,945
<i>% of Adjusted Total Expenditures</i>		100.0%	12.7%	64.7%	2.2%	4.6%	2.5%	13.3%	
<i>Cost per ADM</i>		6,469	821	4,185	142	297	164	858	
<b>Dierks</b>	<b>531.4</b>	\$ 3,706,075	\$ 347,154	\$ 2,417,977	\$ 100,442	\$ 220,658	\$ 45,556	\$ 574,287	\$ 308,712
<i>Less: Federal Expenditures</i>		(449,314)	(22,798)	(94,146)	-	(101,272)	-	(231,098)	-
<i>Adjusted Total Expenditures</i>		3,256,760	324,356	2,323,832	100,442	119,386	45,556	343,189	308,712
<i>% of Adjusted Total Expenditures</i>		100.0%	10.0%	71.4%	3.1%	3.7%	1.4%	10.5%	
<i>Cost per ADM</i>		6,129	610	4,373	189	225	86	646	
<b>Dollarway</b>	<b>1,538.9</b>	\$ 13,468,961	\$ 1,438,672	\$ 7,444,968	\$ 273,697	\$ 907,768	\$ 127,781	\$ 3,276,075	\$ 913,417
<i>Less: Federal Expenditures</i>		(2,264,484)	(97,677)	(574,461)	(2,916)	(413,873)	-	(1,175,557)	-
<i>Adjusted Total Expenditures</i>		11,204,478	1,340,996	6,870,507	270,781	493,895	127,781	2,100,518	913,417
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	61.3%	2.4%	4.4%	1.1%	18.7%	
<i>Cost per ADM</i>		7,281	871	4,465	176	321	83	1,365	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Dover</b>	<b>1,380.3</b>	\$ 9,451,739	\$ 1,074,224	\$ 5,736,112	\$ 275,940	\$ 636,978	\$ 254,946	\$ 1,473,539	\$ 504,262
<i>Less: Federal Expenditures</i>		(1,144,541)	(37,986)	(415,180)	(712)	(233,793)	(25,000)	(431,870)	-
<i>Adjusted Total Expenditures</i>		8,307,198	1,036,239	5,320,932	275,227	403,185	229,946	1,041,669	504,262
<i>% of Adjusted Total Expenditures</i>		100.0%	12.5%	64.1%	3.3%	4.9%	2.8%	12.5%	
<i>Cost per ADM</i>		6,018	751	3,855	199	292	167	755	
<b>Drew Central</b>	<b>1,040.6</b>	\$ 7,878,220	\$ 789,972	\$ 4,434,125	\$ 231,507	\$ 494,200	\$ 253,602	\$ 1,674,815	\$ 751,298
<i>Less: Federal Expenditures</i>		(1,305,808)	(45,103)	(463,776)	-	(173,209)	(4,116)	(619,604)	-
<i>Adjusted Total Expenditures</i>		6,572,413	744,869	3,970,349	231,507	320,992	249,486	1,055,210	751,298
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	60.4%	3.5%	4.9%	3.8%	16.1%	
<i>Cost per ADM</i>		6,316	716	3,815	222	308	240	1,014	
<b>Dumas<sup>1</sup></b>	<b>1,726.9</b>	\$ 14,813,065	\$ 1,802,108	\$ 8,469,104	\$ 172,298	\$ 1,205,328	\$ 268,543	\$ 2,895,685	\$ 770,736
<i>Less: Federal Expenditures</i>		(2,569,322)	(141,050)	(933,104)	(7,253)	(421,179)	(24,455)	(1,042,283)	-
<i>Adjusted Total Expenditures</i>		12,243,743	1,661,058	7,536,000	165,045	784,149	244,088	1,853,402	770,736
<i>% of Adjusted Total Expenditures</i>		100.0%	13.6%	61.5%	1.3%	6.4%	2.0%	15.1%	
<i>Cost per ADM</i>		7,090	962	4,364	96	454	141	1,073	
<b>Earle</b>	<b>801.5</b>	\$ 8,497,895	\$ 1,222,773	\$ 4,095,985	\$ 84,668	\$ 597,913	\$ 120,787	\$ 2,375,769	\$ 544,333
<i>Less: Federal Expenditures</i>		(1,706,471)	(137,378)	(716,908)	-	(272,781)	(3,444)	(575,961)	
<i>Adjusted Total Expenditures</i>		6,791,424	1,085,395	3,379,078	84,668	325,132	117,343	1,799,808	544,333
<i>% of Adjusted Total Expenditures</i>		100.0%	16.0%	49.8%	1.2%	4.8%	1.7%	26.5%	
<i>Cost per ADM</i>		8,473	1,354	4,216	106	406	146	2,246	
<b>East End</b>	<b>728.8</b>	\$ 5,034,874	\$ 560,000	\$ 2,812,253	\$ 187,144	\$ 247,679	\$ 106,394	\$ 1,121,404	\$ 1,389,501
<i>Less: Federal Expenditures</i>		(805,758)	(102,429)	(239,969)	(73)	(121,030)	-	(342,256)	-
<i>Adjusted Total Expenditures</i>		4,229,116	457,571	2,572,284	187,071	126,649	106,394	779,147	1,389,501
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	60.8%	4.4%	3.0%	2.5%	18.4%	
<i>Cost per ADM</i>		5,803	628	3,529	257	174	146	1,069	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>East Poinsett</b>	<b>789.2</b>	\$ 5,769,880	\$ 556,834	\$ 3,288,716	\$ 58,011	\$ 408,984	\$ 95,058	\$ 1,362,275	\$ 494,920
<i>Less: Federal Expenditures</i>		(994,263)	(97,014)	(399,985)	-	(164,644)	-	(332,620)	-
<i>Adjusted Total Expenditures</i>		4,775,617	459,820	2,888,731	58,011	244,340	95,058	1,029,656	494,920
<i>% of Adjusted Total Expenditures</i>		100.0%	9.6%	60.5%	1.2%	5.1%	2.0%	21.6%	
<i>Cost per ADM</i>		6,051	583	3,660	74	310	120	1,305	
<b>El Dorado</b>	<b>4,518.6</b>	\$ 31,388,964	\$ 3,463,793	\$ 17,734,002	\$ 561,043	\$ 1,813,137	\$ 688,151	\$ 7,128,839	\$ 490,644
<i>Less: Federal Expenditures</i>		(4,230,517)	(246,780)	(1,369,715)	(34,979)	(933,493)	-	(1,645,550)	-
<i>Adjusted Total Expenditures</i>		27,158,447	3,217,013	16,364,287	526,064	879,643	688,151	5,483,289	490,644
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	60.3%	1.9%	3.2%	2.5%	20.2%	
<i>Cost per ADM</i>		6,010	712	3,622	116	195	152	1,213	
<b>Elaine</b>	<b>318.5</b>	\$ 3,254,173	\$ 302,172	\$ 1,711,647	\$ 63,569	\$ 245,773	\$ 36,925	\$ 894,088	\$ 37,256
<i>Less: Federal Expenditures</i>		(838,992)	-	(249,385)	-	(98,164)	-	(491,443)	
<i>Adjusted Total Expenditures</i>		2,415,181	302,172	1,462,262	63,569	147,609	36,925	402,645	37,256
<i>% of Adjusted Total Expenditures</i>		100.0%	12.5%	60.5%	2.6%	6.1%	1.5%	16.7%	
<i>Cost per ADM</i>		7,583	949	4,591	200	463	116	1,264	
<b>Elkins</b>	<b>1,066.5</b>	\$ 6,949,603	\$ 715,847	\$ 3,829,952	\$ 283,153	\$ 592,993	\$ 242,264	\$ 1,285,394	\$ 2,634,092
<i>Less: Federal Expenditures</i>		(703,660)	-	(241,475)	(1,272)	(210,514)	-	(250,400)	-
<i>Adjusted Total Expenditures</i>		6,245,942	715,847	3,588,478	281,881	382,479	242,264	1,034,994	2,634,092
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	57.5%	4.5%	6.1%	3.9%	16.6%	
<i>Cost per ADM</i>		5,856	671	3,365	264	359	227	970	
<b>Emerson-Taylor</b>	<b>668.8</b>	\$ 4,878,610	\$ 686,690	\$ 2,933,879	\$ 79,478	\$ 291,641	\$ 52,895	\$ 834,027	\$ 137,379
<i>Less: Federal Expenditures</i>		(721,369)	(3,035)	(260,993)	-	(122,488)	(68)	(334,785)	
<i>Adjusted Total Expenditures</i>		4,157,241	683,655	2,672,887	79,478	169,153	52,827	499,241	137,379
<i>% of Adjusted Total Expenditures</i>		100.0%	16.4%	64.3%	1.9%	4.1%	1.3%	12.0%	
<i>Cost per ADM</i>		6,216	1,022	3,997	119	253	79	746	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>England</b>	<b>917.0</b>	\$ 6,558,812	\$ 859,776	\$ 3,915,161	\$ 105,866	\$ 287,925	\$ 136,600	\$ 1,253,486	\$ 1,175,811
<i>Less: Federal Expenditures</i>		(797,092)	(38,417)	(239,875)	-	(147,374)	(1,483)	(369,942)	-
<i>Adjusted Total Expenditures</i>		5,761,721	821,358	3,675,286	105,866	140,550	135,117	883,544	1,175,811
<i>% of Adjusted Total Expenditures</i>		100.0%	14.3%	63.8%	1.8%	2.4%	2.3%	15.3%	
<i>Cost per ADM</i>		6,283	896	4,008	115	153	147	964	
<b>Eudora</b>	<b>616.3</b>	\$ 6,250,501	\$ 783,401	\$ 3,021,183	\$ 71,921	\$ 481,881	\$ 163,965	\$ 1,728,149	\$ 73,302
<i>Less: Federal Expenditures</i>		(1,769,229)	(122,056)	(500,530)	(5,531)	(179,244)	(66,875)	(894,994)	-
<i>Adjusted Total Expenditures</i>		4,481,272	661,345	2,520,653	66,390	302,637	97,090	833,156	73,302
<i>% of Adjusted Total Expenditures</i>		100.0%	14.8%	56.2%	1.5%	6.8%	2.2%	18.6%	
<i>Cost per ADM</i>		7,271	1,073	4,090	108	491	158	1,352	
<b>Eureka Springs</b>	<b>651.1</b>	\$ 5,175,564	\$ 603,519	\$ 3,240,141	\$ 186,614	\$ 343,656	\$ 47,798	\$ 753,837	\$ 830,869
<i>Less: Federal Expenditures</i>		(806,517)	-	(302,761)	-	(128,212)	-	(375,544)	-
<i>Adjusted Total Expenditures</i>		4,369,047	603,519	2,937,380	186,614	215,444	47,798	378,293	830,869
<i>% of Adjusted Total Expenditures</i>		100.0%	13.8%	67.2%	4.3%	4.9%	1.1%	8.7%	
<i>Cost per ADM</i>		6,710	927	4,511	287	331	73	581	
<b>Farmington</b>	<b>1,957.6</b>	\$ 12,191,218	\$ 1,272,857	\$ 7,169,289	\$ 299,037	\$ 825,991	\$ 244,459	\$ 2,379,584	\$ 4,008,151
<i>Less: Federal Expenditures</i>		(939,584)	-	(156,084)	-	(349,202)	(5,809)	(428,489)	-
<i>Adjusted Total Expenditures</i>		11,251,634	1,272,857	7,013,205	299,037	476,789	238,650	1,951,095	4,008,151
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	62.3%	2.7%	4.2%	2.1%	17.3%	
<i>Cost per ADM</i>		5,748	650	3,583	153	244	122	997	
<b>Fayetteville<sup>1</sup></b>	<b>8,179.6</b>	\$ 65,878,919	\$ 7,005,124	\$ 42,489,713	\$ 1,285,559	\$ 5,845,262	\$ 631,071	\$ 8,622,191	\$ 10,542,335
<i>Less: Federal Expenditures</i>		(7,421,713)	(456,906)	(2,739,005)	(6,871)	(1,797,940)	-	(2,420,991)	-
<i>Adjusted Total Expenditures</i>		58,457,206	6,548,218	39,750,708	1,278,687	4,047,322	631,071	6,201,199	10,542,335
<i>% of Adjusted Total Expenditures</i>		100.0%	11.2%	68.0%	2.2%	6.9%	1.1%	10.6%	
<i>Cost per ADM</i>		7,147	801	4,860	156	495	77	758	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Flippin</b>	<b>921.3</b>	\$ 6,646,360	\$ 799,519	\$ 3,954,577	\$ 141,669	\$ 530,299	\$ 64,654	\$ 1,155,642	\$ 827,031
<i>Less: Federal Expenditures</i>		(1,068,304)	(59,057)	(410,745)	(8,251)	(237,899)	-	(352,352)	-
<i>Adjusted Total Expenditures</i>		5,578,056	740,462	3,543,832	133,418	292,400	64,654	803,290	827,031
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	63.5%	2.4%	5.2%	1.2%	14.4%	
<i>Cost per ADM</i>		6,055	804	3,847	145	317	70	872	
<b>Fordyce</b>	<b>1,144.4</b>	\$ 9,622,113	\$ 1,106,715	\$ 4,619,300	\$ 110,239	\$ 592,341	\$ 101,877	\$ 3,091,641	\$ 1,663,814
<i>Less: Federal Expenditures</i>		(1,382,184)	(39,072)	(550,859)	(1,723)	(176,987)	-	(613,543)	-
<i>Adjusted Total Expenditures</i>		8,239,929	1,067,643	4,068,441	108,515	415,354	101,877	2,478,099	1,663,814
<i>% of Adjusted Total Expenditures</i>		100.0%	13.0%	49.4%	1.3%	5.0%	1.2%	30.1%	
<i>Cost per ADM</i>		7,200	933	3,555	95	363	89	2,165	
<b>Foreman</b>	<b>524.5</b>	\$ 3,746,963	\$ 403,890	\$ 2,095,428	\$ 65,574	\$ 257,894	\$ 160,547	\$ 763,630	\$ 165,409
<i>Less: Federal Expenditures</i>		(555,153)	(29,108)	(151,584)	-	(111,722)	-	(262,739)	-
<i>Adjusted Total Expenditures</i>		3,191,809	374,782	1,943,844	65,574	146,172	160,547	500,891	165,409
<i>% of Adjusted Total Expenditures</i>		100.0%	11.7%	60.9%	2.1%	4.6%	5.0%	15.7%	
<i>Cost per ADM</i>		6,085	715	3,706	125	279	306	955	
<b>Forrest City<sup>1</sup></b>	<b>3,834.2</b>	\$ 32,988,664	\$ 4,156,152	\$ 18,537,615	\$ 763,328	\$ 2,773,621	\$ 498,639	\$ 6,259,309	\$ 854,292
<i>Less: Federal Expenditures</i>		(6,174,078)	(602,674)	(1,767,081)	(15,273)	(1,153,101)	(65,896)	(2,570,052)	(22)
<i>Adjusted Total Expenditures</i>		26,814,586	3,553,477	16,770,535	748,054	1,620,521	432,742	3,689,257	854,270
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	62.5%	2.8%	6.0%	1.6%	13.8%	
<i>Cost per ADM</i>		6,994	927	4,374	195	423	113	962	
<b>Fort Smith<sup>1</sup></b>	<b>12,829.7</b>	\$ 97,937,035	\$ 11,149,919	\$ 59,844,403	\$ 1,159,940	\$ 10,818,770	\$ 505,720	\$ 14,458,284	\$ 9,019,998
<i>Less: Federal Expenditures</i>		(15,546,022)	(571,580)	(6,236,511)	-	(3,434,381)	-	(5,303,550)	(4,155,758)
<i>Adjusted Total Expenditures</i>		82,391,013	10,578,339	53,607,891	1,159,940	7,384,388	505,720	9,154,734	4,864,240
<i>% of Adjusted Total Expenditures</i>		100.0%	12.8%	65.1%	1.4%	9.0%	0.6%	11.1%	
<i>Cost per ADM</i>		6,422	825	4,178	90	576	39	714	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Fouke</b>	<b>1,013.1</b>	\$ 6,885,937	\$ 715,428	\$ 4,017,595	\$ 175,938	\$ 489,670	\$ 196,257	\$ 1,291,050	\$ 500,701
<i>Less: Federal Expenditures</i>		(843,446)	(910)	(268,211)	(8,935)	(160,439)	(20,000)	(384,951)	-
<i>Adjusted Total Expenditures</i>		6,042,491	714,518	3,749,384	167,003	329,231	176,257	906,099	500,701
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	62.1%	2.8%	5.4%	2.9%	15.0%	
<i>Cost per ADM</i>		5,964	705	3,701	165	325	174	894	
<b>Fountain Lake</b>	<b>1,167.9</b>	\$ 8,031,153	\$ 959,024	\$ 4,733,468	\$ 241,569	\$ 573,453	\$ 148,353	\$ 1,375,287	\$ 945,681
<i>Less: Federal Expenditures</i>		(1,049,803)	(143,415)	(403,780)	-	(163,061)	-	(339,548)	-
<i>Adjusted Total Expenditures</i>		6,981,350	815,609	4,329,688	241,569	410,392	148,353	1,035,739	945,681
<i>% of Adjusted Total Expenditures</i>		100.0%	11.7%	62.0%	3.5%	5.9%	2.1%	14.8%	
<i>Cost per ADM</i>		5,978	698	3,707	207	351	127	887	
<b>Genoa Central</b>	<b>958.1</b>	\$ 6,225,778	\$ 659,180	\$ 3,722,759	\$ 130,667	\$ 437,924	\$ 146,849	\$ 1,128,398	\$ 869,515
<i>Less: Federal Expenditures</i>		(661,385)	-	(126,234)	-	(167,756)	-	(367,395)	
<i>Adjusted Total Expenditures</i>		5,564,392	659,180	3,596,526	130,667	270,168	146,849	761,002	869,515
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	64.6%	2.3%	4.9%	2.6%	13.7%	
<i>Cost per ADM</i>		5,808	688	3,754	136	282	153	794	
<b>Gentry</b>	<b>1,418.6</b>	\$ 10,451,483	\$ 918,540	\$ 5,654,051	\$ 316,790	\$ 650,645	\$ 165,840	\$ 2,745,617	\$ 1,140,612
<i>Less: Federal Expenditures</i>		(1,090,070)	-	(434,547)	-	(256,636)	-	(398,886)	-
<i>Adjusted Total Expenditures</i>		9,361,413	918,540	5,219,503	316,790	394,008	165,840	2,346,731	1,140,612
<i>% of Adjusted Total Expenditures</i>		100.0%	9.8%	55.8%	3.4%	4.2%	1.8%	25.1%	
<i>Cost per ADM</i>		6,599	647	3,679	223	278	117	1,654	
<b>Glen Rose</b>	<b>1,027.0</b>	\$ 6,762,930	\$ 593,333	\$ 4,129,368	\$ 163,659	\$ 525,421	\$ 153,047	\$ 1,198,100	\$ 3,183,998
<i>Less: Federal Expenditures</i>		(921,170)	(4,258)	(353,149)	-	(209,051)	-	(354,712)	(3,469)
<i>Adjusted Total Expenditures</i>		5,841,760	589,075	3,776,219	163,659	316,370	153,047	843,389	3,180,529
<i>% of Adjusted Total Expenditures</i>		100.0%	10.1%	64.6%	2.8%	5.4%	2.6%	14.4%	
<i>Cost per ADM</i>		5,688	574	3,677	159	308	149	821	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Gosnell</b>	<b>1,409.5</b>	\$ 9,051,018	\$ 943,067	\$ 5,243,046	\$ 231,301	\$ 798,851	\$ 126,042	\$ 1,708,711	\$ 42,433
<i>Less: Federal Expenditures</i>		(968,307)	(32,621)	(291,217)	(8,548)	(340,534)	-	(295,388)	-
<i>Adjusted Total Expenditures</i>		8,082,711	910,446	4,951,829	222,753	458,318	126,042	1,413,323	42,433
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	61.3%	2.8%	5.7%	1.6%	17.5%	
<i>Cost per ADM</i>		5,734	646	3,513	158	325	89	1,003	
<b>Gravette</b>	<b>1,597.1</b>	\$ 10,480,170	\$ 971,881	\$ 6,358,578	\$ 309,530	\$ 751,490	\$ 259,053	\$ 1,829,639	\$ 6,005,155
<i>Less: Federal Expenditures</i>		(1,048,774)	(24,890)	(275,129)	-	(241,882)	(1,650)	(505,223)	-
<i>Adjusted Total Expenditures</i>		9,431,396	946,992	6,083,449	309,530	509,609	257,403	1,324,415	6,005,155
<i>% of Adjusted Total Expenditures</i>		100.0%	10.0%	64.5%	3.3%	5.4%	2.7%	14.0%	
<i>Cost per ADM</i>		5,905	593	3,809	194	319	161	829	
<b>Green Forest</b>	<b>1,248.2</b>	\$ 8,550,037	\$ 849,447	\$ 5,063,596	\$ 181,427	\$ 616,077	\$ 229,285	\$ 1,610,205	\$ 1,179,893
<i>Less: Federal Expenditures</i>		(1,205,784)	(79,057)	(391,311)	-	(195,347)	-	(540,068)	-
<i>Adjusted Total Expenditures</i>		7,344,253	770,390	4,672,285	181,427	420,730	229,285	1,070,137	1,179,893
<i>% of Adjusted Total Expenditures</i>		100.0%	10.5%	63.6%	2.5%	5.7%	3.1%	14.6%	
<i>Cost per ADM</i>		5,884	617	3,743	145	337	184	857	
<b>Greenbrier</b>	<b>2,508.0</b>	\$ 15,984,294	\$ 1,401,143	\$ 10,322,140	\$ 398,079	\$ 1,167,451	\$ 271,908	\$ 2,423,573	\$ 1,001,440
<i>Less: Federal Expenditures</i>		(1,665,512)	-	(652,651)	(17,721)	(453,097)	(14,018)	(528,026)	-
<i>Adjusted Total Expenditures</i>		14,318,782	1,401,143	9,669,489	380,358	714,355	257,890	1,895,547	1,001,440
<i>% of Adjusted Total Expenditures</i>		100.0%	9.8%	67.5%	2.7%	5.0%	1.8%	13.2%	
<i>Cost per ADM</i>		5,709	559	3,855	152	285	103	756	
<b>Greene County Tech</b>	<b>3,227.2</b>	\$ 23,604,630	\$ 2,506,785	\$ 13,436,662	\$ 647,847	\$ 2,054,426	\$ 505,222	\$ 4,453,689	\$ 3,104,561
<i>Less: Federal Expenditures</i>		(3,100,799)	(140,169)	(1,130,932)	(28,669)	(690,675)	(2,725)	(1,107,630)	-
<i>Adjusted Total Expenditures</i>		20,503,831	2,366,616	12,305,730	619,178	1,363,751	502,497	3,346,059	3,104,561
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	60.0%	3.0%	6.7%	2.5%	16.3%	
<i>Cost per ADM</i>		6,353	733	3,813	192	423	156	1,037	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Greenland</b>	<b>1,097.2</b>	\$ 9,250,228	\$ 993,477	\$ 4,770,406	\$ 156,615	\$ 307,373	\$ 106,208	\$ 2,916,149	\$ 1,160,645
<i>Less: Federal Expenditures</i>		(1,414,031)	-	(68,515)	-	(190,317)	(13,655)	(1,141,544)	(571,844)
<i>Adjusted Total Expenditures</i>		7,836,197	993,477	4,701,892	156,615	117,055	92,553	1,774,605	588,801
<i>% of Adjusted Total Expenditures</i>		100.0%	12.7%	60.0%	2.0%	1.5%	1.2%	22.6%	
<i>Cost per ADM</i>		7,142	905	4,285	143	107	84	1,617	
<b>Greenwood</b>	<b>3,243.8</b>	\$ 21,654,370	\$ 2,318,317	\$ 13,042,248	\$ 651,825	\$ 2,045,571	\$ 491,941	\$ 3,104,468	\$ 7,470,581
<i>Less: Federal Expenditures</i>		(2,190,809)	(79,150)	(631,314)	-	(857,881)	-	(622,465)	-
<i>Adjusted Total Expenditures</i>		19,463,561	2,239,168	12,410,934	651,825	1,187,690	491,941	2,482,004	7,470,581
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	63.8%	3.3%	6.1%	2.5%	12.8%	
<i>Cost per ADM</i>		6,000	690	3,826	201	366	152	765	
<b>Gurdon</b>	<b>835.0</b>	\$ 6,103,993	\$ 774,714	\$ 3,541,556	\$ 102,828	\$ 551,775	\$ 159,370	\$ 973,750	\$ 612,598
<i>Less: Federal Expenditures</i>		(956,303)	(79,736)	(348,324)	-	(210,930)	-	(317,313)	-
<i>Adjusted Total Expenditures</i>		5,147,691	694,978	3,193,232	102,828	340,845	159,370	656,438	612,598
<i>% of Adjusted Total Expenditures</i>		100.0%	13.5%	62.0%	2.0%	6.6%	3.1%	12.8%	
<i>Cost per ADM</i>		6,165	832	3,824	123	408	191	786	
<b>Guy-Perkins</b>	<b>405.2</b>	\$ 2,841,983	\$ 363,944	\$ 1,439,249	\$ 50,960	\$ 154,012	\$ 109,729	\$ 724,089	\$ 148,062
<i>Less: Federal Expenditures</i>		(411,714)	(14,788)	(106,019)	(392)	(90,350)	(9,000)	(191,165)	-
<i>Adjusted Total Expenditures</i>		2,430,268	349,156	1,333,230	50,568	63,662	100,729	532,924	148,062
<i>% of Adjusted Total Expenditures</i>		100.0%	14.4%	54.9%	2.1%	2.6%	4.1%	21.9%	
<i>Cost per ADM</i>		5,998	862	3,290	125	157	249	1,315	
<b>Hackett</b>	<b>583.7</b>	\$ 3,690,815	\$ 363,595	\$ 2,123,172	\$ 57,146	\$ 213,034	\$ 110,252	\$ 823,617	\$ 945,195
<i>Less: Federal Expenditures</i>		(495,673)	-	(139,139)	(1,825)	(73,264)	-	(281,445)	-
<i>Adjusted Total Expenditures</i>		3,195,142	363,595	1,984,033	55,321	139,770	110,252	542,172	945,195
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	62.1%	1.7%	4.4%	3.5%	17.0%	
<i>Cost per ADM</i>		5,474	623	3,399	95	239	189	929	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Hamburg<sup>1</sup></b>	<b>1,775.3</b>	\$ 14,993,995	\$ 1,801,743	\$ 8,482,998	\$ 277,211	\$ 1,117,548	\$ 204,119	\$ 3,110,376	\$ 2,914,727
<i>Less: Federal Expenditures</i>		(2,780,069)	(147,684)	(1,022,617)	(7,873)	(498,102)	(1,652)	(1,102,140)	-
<i>Adjusted Total Expenditures</i>		12,213,926	1,654,059	7,460,381	269,338	619,446	202,467	2,008,236	2,914,727
<i>% of Adjusted Total Expenditures</i>		100.0%	13.5%	61.1%	2.2%	5.1%	1.7%	16.4%	
<i>Cost per ADM</i>		6,880	932	4,202	152	349	114	1,131	
<b>Hampton</b>	<b>750.4</b>	\$ 5,281,824	\$ 586,977	\$ 2,871,188	\$ 147,187	\$ 357,781	\$ 146,761	\$ 1,171,931	\$ 86,619
<i>Less: Federal Expenditures</i>		(699,385)	(2,194)	(234,033)	-	(147,455)	-	(315,704)	-
<i>Adjusted Total Expenditures</i>		4,582,439	584,782	2,637,156	147,187	210,326	146,761	856,227	86,619
<i>% of Adjusted Total Expenditures</i>		100.0%	12.8%	57.5%	3.2%	4.6%	3.2%	18.7%	
<i>Cost per ADM</i>		6,107	779	3,514	196	280	196	1,141	
<b>Harmony Grove (Ouachita)</b>	<b>1,013.2</b>	\$ 7,379,619	\$ 934,101	\$ 4,436,349	\$ 229,194	\$ 530,407	\$ 124,248	\$ 1,125,319	\$ 1,740,581
<i>Less: Federal Expenditures</i>		(817,525)	-	(273,569)	(8,639)	(225,271)	-	(310,047)	-
<i>Adjusted Total Expenditures</i>		6,562,094	934,101	4,162,780	220,555	305,136	124,248	815,273	1,740,581
<i>% of Adjusted Total Expenditures</i>		100.0%	14.2%	63.4%	3.4%	4.6%	1.9%	12.4%	
<i>Cost per ADM</i>		6,477	922	4,109	218	301	123	805	
<b>Harmony Grove (Saline)</b>	<b>829.3</b>	\$ 5,523,532	\$ 743,462	\$ 3,230,743	\$ 51,375	\$ 416,230	\$ 128,235	\$ 953,488	\$ 497,809
<i>Less: Federal Expenditures</i>		(529,811)	(21,980)	(192,850)	(9,699)	(98,913)	(14,746)	(191,623)	-
<i>Adjusted Total Expenditures</i>		4,993,721	721,482	3,037,893	41,676	317,316	113,489	761,864	497,809
<i>% of Adjusted Total Expenditures</i>		100.0%	14.4%	60.8%	0.8%	6.4%	2.3%	15.3%	
<i>Cost per ADM</i>		6,022	870	3,663	50	383	137	919	
<b>Harrisburg</b>	<b>1,076.3</b>	\$ 7,937,711	\$ 870,851	\$ 4,395,562	\$ 175,153	\$ 553,630	\$ 131,446	\$ 1,811,069	\$ 380,759
<i>Less: Federal Expenditures</i>		(1,080,768)	(17,299)	(487,790)	-	(199,820)	-	(375,858)	-
<i>Adjusted Total Expenditures</i>		6,856,943	853,553	3,907,772	175,153	353,810	131,446	1,435,211	380,759
<i>% of Adjusted Total Expenditures</i>		100.0%	12.4%	57.0%	2.6%	5.2%	1.9%	20.9%	
<i>Cost per ADM</i>		6,371	793	3,631	163	329	122	1,333	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Harrison</b>	<b>2,761.7</b>	\$ 18,568,923	\$ 2,119,404	\$ 11,171,770	\$ 521,638	\$ 1,394,391	\$ 340,240	\$ 3,021,479	\$ 5,667,342
<i>Less: Federal Expenditures</i>		(2,345,063)	(3)	(1,012,754)	-	(530,201)	(27,900)	(774,205)	-
<i>Adjusted Total Expenditures</i>		16,223,860	2,119,401	10,159,016	521,638	864,190	312,340	2,247,274	5,667,342
<i>% of Adjusted Total Expenditures</i>		100.0%	13.1%	62.6%	3.2%	5.3%	1.9%	13.9%	
<i>Cost per ADM</i>		5,875	767	3,679	189	313	113	814	
<b>Hartford</b>	<b>429.6</b>	\$ 3,176,611	\$ 289,358	\$ 2,053,628	\$ 57,225	\$ 207,682	\$ 41,249	\$ 527,468	\$ 86,591
<i>Less: Federal Expenditures</i>		(417,307)	-	(160,988)	-	(83,389)	-	(172,930)	-
<i>Adjusted Total Expenditures</i>		2,759,304	289,358	1,892,640	57,225	124,293	41,249	354,539	86,591
<i>% of Adjusted Total Expenditures</i>		100.0%	10.5%	68.6%	2.1%	4.5%	1.5%	12.8%	
<i>Cost per ADM</i>		6,423	674	4,406	133	289	96	825	
<b>Hazen</b>	<b>397.1</b>	\$ 2,836,952	\$ 355,474	\$ 1,578,741	\$ 63,687	\$ 179,727	\$ 25,796	\$ 633,527	\$ 131,372
<i>Less: Federal Expenditures</i>		(351,985)	(23,243)	(77,307)	-	(98,814)	-	(152,620)	-
<i>Adjusted Total Expenditures</i>		2,484,967	332,231	1,501,434	63,687	80,912	25,796	480,907	131,372
<i>% of Adjusted Total Expenditures</i>		100.0%	13.4%	60.4%	2.6%	3.3%	1.0%	19.4%	
<i>Cost per ADM</i>		6,258	837	3,781	160	204	65	1,211	
<b>Heber Springs</b>	<b>1,715.0</b>	\$ 11,030,053	\$ 1,003,856	\$ 6,610,760	\$ 234,751	\$ 775,737	\$ 181,368	\$ 2,223,580	\$ 460,450
<i>Less: Federal Expenditures</i>		(1,628,579)	(42,450)	(432,666)	-	(341,172)	-	(812,291)	(3,114)
<i>Adjusted Total Expenditures</i>		9,401,474	961,407	6,178,094	234,751	434,565	181,368	1,411,289	457,336
<i>% of Adjusted Total Expenditures</i>		100.0%	10.2%	65.7%	2.5%	4.6%	1.9%	15.0%	
<i>Cost per ADM</i>		5,482	561	3,602	137	253	106	823	
<b>Hector</b>	<b>696.8</b>	\$ 4,856,004	\$ 525,917	\$ 2,975,527	\$ 137,007	\$ 306,920	\$ 70,623	\$ 840,010	\$ 312,182
<i>Less: Federal Expenditures</i>		(781,815)	(5,734)	(283,149)	-	(152,358)	-	(340,573)	-
<i>Adjusted Total Expenditures</i>		4,074,189	520,183	2,692,377	137,007	154,562	70,623	499,437	312,182
<i>% of Adjusted Total Expenditures</i>		100.0%	12.8%	66.1%	3.4%	3.8%	1.7%	12.3%	
<i>Cost per ADM</i>		5,847	747	3,864	197	222	101	717	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Helena-West Helena</b>	<b>3,113.6</b>	\$ 25,429,384	\$ 2,804,265	\$ 14,956,623	\$ 573,387	\$ 1,888,317	\$ 208,491	\$ 4,998,301	\$ 1,611,353
<i>Less: Federal Expenditures</i>		(5,550,122)	(317,818)	(2,234,355)	(29,643)	(770,871)	-	(2,197,435)	(300)
<i>Adjusted Total Expenditures</i>		19,879,261	2,486,446	12,722,268	543,744	1,117,445	208,491	2,800,866	1,611,053
<i>% of Adjusted Total Expenditures</i>		100.0%	12.5%	64.0%	2.7%	5.6%	1.0%	14.1%	
<i>Cost per ADM</i>		6,385	799	4,086	175	359	67	900	
<b>Hermitage</b>	<b>522.4</b>	\$ 4,821,935	\$ 502,893	\$ 2,278,800	\$ 160,768	\$ 273,367	\$ 314,731	\$ 1,291,376	\$ 277,310
<i>Less: Federal Expenditures</i>		(766,439)	(64,123)	(254,041)	-	(112,072)	(17,490)	(318,713)	-
<i>Adjusted Total Expenditures</i>		4,055,496	438,770	2,024,759	160,768	161,295	297,242	972,663	277,310
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	49.9%	4.0%	4.0%	7.3%	24.0%	
<i>Cost per ADM</i>		7,763	840	3,876	308	309	569	1,862	
<b>Highland</b>	<b>1,619.3</b>	\$ 10,550,180	\$ 964,054	\$ 6,018,442	\$ 388,820	\$ 574,675	\$ 341,994	\$ 2,262,194	\$ 2,780,499
<i>Less: Federal Expenditures</i>		(1,697,024)	(100,439)	(763,781)	(14,605)	(194,743)	-	(623,456)	-
<i>Adjusted Total Expenditures</i>		8,853,156	863,615	5,254,661	374,215	379,932	341,994	1,638,738	2,780,499
<i>% of Adjusted Total Expenditures</i>		100.0%	9.8%	59.4%	4.2%	4.3%	3.9%	18.5%	
<i>Cost per ADM</i>		5,467	533	3,245	231	235	211	1,012	
<b>Hillcrest</b>	<b>504.3</b>	\$ 3,699,966	\$ 447,519	\$ 2,037,366	\$ 109,911	\$ 211,907	\$ 217,748	\$ 675,516	\$ 1,138,511
<i>Less: Federal Expenditures</i>		(505,627)	(32,277)	(173,045)	-	(99,414)	-	(200,891)	-
<i>Adjusted Total Expenditures</i>		3,194,340	415,242	1,864,321	109,911	112,493	217,748	474,625	1,138,511
<i>% of Adjusted Total Expenditures</i>		100.0%	13.0%	58.4%	3.4%	3.5%	6.8%	14.9%	
<i>Cost per ADM</i>		6,334	823	3,697	218	223	432	941	
<b>Hope<sup>1</sup></b>	<b>2,749.1</b>	\$ 21,276,184	\$ 2,250,633	\$ 12,801,625	\$ 418,423	\$ 1,440,224	\$ 495,996	\$ 3,869,284	\$ 3,491,990
<i>Less: Federal Expenditures</i>		(3,757,690)	(163,701)	(1,604,146)	(22,202)	(628,630)	(63,461)	(1,275,549)	-
<i>Adjusted Total Expenditures</i>		17,518,494	2,086,931	11,197,478	396,221	811,593	432,535	2,593,735	3,491,990
<i>% of Adjusted Total Expenditures</i>		100.0%	11.9%	63.9%	2.3%	4.6%	2.5%	14.8%	
<i>Cost per ADM</i>		6,372	759	4,073	144	295	157	943	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Horatio</b>	<b>812.8</b>	\$ 5,742,994	\$ 640,300	\$ 3,465,396	\$ 100,520	\$ 461,305	\$ 117,073	\$ 958,399	\$ 103,279
<i>Less: Federal Expenditures</i>		(730,142)	(91,986)	(156,450)	-	(175,600)	-	(306,106)	-
<i>Adjusted Total Expenditures</i>		5,012,851	548,314	3,308,946	100,520	285,705	117,073	652,293	103,279
<i>% of Adjusted Total Expenditures</i>		100.0%	10.9%	66.0%	2.0%	5.7%	2.3%	13.0%	
<i>Cost per ADM</i>		6,167	675	4,071	124	352	144	803	
<b>Hot Springs</b>	<b>3,669.2</b>	\$ 33,342,445	\$ 3,530,459	\$ 18,508,051	\$ 549,814	\$ 3,858,843	\$ 385,758	\$ 6,509,520	\$ 3,659,421
<i>Less: Federal Expenditures</i>		(5,789,734)	(434,274)	(2,333,848)	(18,355)	(1,109,468)	(2,770)	(1,891,019)	(90,286)
<i>Adjusted Total Expenditures</i>		27,552,711	3,096,185	16,174,203	531,459	2,749,375	382,988	4,618,501	3,569,135
<i>% of Adjusted Total Expenditures</i>		100.0%	11.2%	58.7%	1.9%	10.0%	1.4%	16.8%	
<i>Cost per ADM</i>		7,509	844	4,408	145	749	104	1,259	
<b>Hoxie</b>	<b>914.6</b>	\$ 6,642,495	\$ 633,742	\$ 4,004,565	\$ 87,686	\$ 413,212	\$ 160,395	\$ 1,342,896	\$ 768,958
<i>Less: Federal Expenditures</i>		(1,148,897)	(49,893)	(413,658)	-	(179,626)	-	(505,720)	(420,945)
<i>Adjusted Total Expenditures</i>		5,493,598	583,848	3,590,907	87,686	233,586	160,395	837,176	348,014
<i>% of Adjusted Total Expenditures</i>		100.0%	10.6%	65.4%	1.6%	4.3%	2.9%	15.2%	
<i>Cost per ADM</i>		6,007	638	3,926	96	255	175	915	
<b>Hughes</b>	<b>656.5</b>	\$ 6,303,015	\$ 857,961	\$ 3,389,895	\$ 163,951	\$ 430,483	\$ 56,205	\$ 1,404,519	\$ 42,081
<i>Less: Federal Expenditures</i>		(1,080,133)	(83,618)	(420,016)	-	(157,315)	-	(419,183)	-
<i>Adjusted Total Expenditures</i>		5,222,883	774,343	2,969,879	163,951	273,168	56,205	985,336	42,081
<i>% of Adjusted Total Expenditures</i>		100.0%	14.8%	56.9%	3.1%	5.2%	1.1%	18.9%	
<i>Cost per ADM</i>		7,956	1,180	4,524	250	416	86	1,501	
<b>Huntsville</b>	<b>2,476.3</b>	\$ 18,467,080	\$ 1,719,863	\$ 10,488,165	\$ 600,770	\$ 1,270,812	\$ 702,702	\$ 3,684,768	\$ 988,043
<i>Less: Federal Expenditures</i>		(2,300,801)	(36,840)	(962,412)	(195)	(505,047)	-	(796,307)	-
<i>Adjusted Total Expenditures</i>		16,166,279	1,683,024	9,525,753	600,575	765,764	702,702	2,888,461	988,043
<i>% of Adjusted Total Expenditures</i>		100.0%	10.4%	58.9%	3.7%	4.7%	4.3%	17.9%	
<i>Cost per ADM</i>		6,528	680	3,847	243	309	284	1,166	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Izard County</b>	<b>503.9</b>	\$ 4,303,810	\$ 434,909	\$ 2,395,748	\$ 140,384	\$ 293,729	\$ 130,256	\$ 908,784	\$ 223,597
<i>Less: Federal Expenditures</i>		(764,789)	(6,973)	(366,680)	(11,572)	(83,740)	(1,120)	(294,704)	-
<i>Adjusted Total Expenditures</i>		3,539,021	427,936	2,029,068	128,812	209,988	129,137	614,080	223,597
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	57.3%	3.6%	5.9%	3.6%	17.4%	
<i>Cost per ADM</i>		7,023	849	4,027	256	417	256	1,219	
<b>Jackson County</b>	<b>861.9</b>	\$ 6,568,082	\$ 643,843	\$ 3,853,807	\$ 108,686	\$ 440,200	\$ 186,966	\$ 1,334,580	\$ 3,300,990
<i>Less: Federal Expenditures</i>		(946,275)	(44,969)	(429,408)	(855)	(153,351)	-	(317,691)	(297,163)
<i>Adjusted Total Expenditures</i>		5,621,808	598,874	3,424,399	107,831	286,849	186,966	1,016,889	3,003,828
<i>% of Adjusted Total Expenditures</i>		100.0%	10.7%	60.9%	1.9%	5.1%	3.3%	18.1%	
<i>Cost per ADM</i>		6,523	695	3,973	125	333	217	1,180	
<b>Jasper</b>	<b>877.9</b>	\$ 7,712,179	\$ 956,309	\$ 4,225,791	\$ 374,868	\$ 427,743	\$ 152,315	\$ 1,575,152	\$ 1,002,222
<i>Less: Federal Expenditures</i>		(1,205,630)	(94,078)	(400,357)	(4,960)	(177,399)	(4,433)	(524,403)	-
<i>Adjusted Total Expenditures</i>		6,506,549	862,231	3,825,434	369,909	250,345	147,882	1,050,749	1,002,222
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	58.8%	5.7%	3.8%	2.3%	16.1%	
<i>Cost per ADM</i>		7,411	982	4,357	421	285	168	1,197	
<b>Jessieville</b>	<b>826.7</b>	\$ 5,817,537	\$ 592,013	\$ 3,466,547	\$ 118,775	\$ 418,343	\$ 165,151	\$ 1,056,707	\$ 611,128
<i>Less: Federal Expenditures</i>		(456,471)	(34,554)	(140,596)	-	(126,961)	-	(154,360)	-
<i>Adjusted Total Expenditures</i>		5,361,066	557,460	3,325,951	118,775	291,382	165,151	902,347	611,128
<i>% of Adjusted Total Expenditures</i>		100.0%	10.4%	62.0%	2.2%	5.4%	3.1%	16.8%	
<i>Cost per ADM</i>		6,485	674	4,023	144	352	200	1,092	
<b>Jonesboro<sup>1,2</sup></b>	<b>4,664.3</b>	\$ 35,462,132	\$ 3,643,681	\$ 19,911,881	\$ 543,128	\$ 2,447,072	\$ 343,303	\$ 8,573,067	\$ 9,362,839
<i>Less: Federal Expenditures</i>		(6,225,349)	(173,847)	(1,988,558)	(111,452)	(1,019,405)	(12,312)	(2,919,775)	-
<i>Adjusted Total Expenditures</i>		29,236,783	3,469,834	17,923,323	431,676	1,427,667	330,991	5,653,292	9,362,839
<i>% of Adjusted Total Expenditures</i>		100.0%	11.9%	61.3%	1.5%	4.9%	1.1%	19.3%	
<i>Cost per ADM</i>		6,268	744	3,843	93	306	71	1,212	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Junction City</b>	<b>675.4</b>	\$ 5,565,253	\$ 578,180	\$ 3,300,699	\$ 175,521	\$ 244,751	\$ 237,838	\$ 1,028,263	\$ 1,013,607
<i>Less: Federal Expenditures</i>		(664,467)	-	(241,104)	(8,503)	(121,498)	-	(293,362)	(908)
<i>Adjusted Total Expenditures</i>		4,900,786	578,180	3,059,595	167,018	123,253	237,838	734,902	1,012,699
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	62.4%	3.4%	2.5%	4.9%	15.0%	
<i>Cost per ADM</i>		7,256	856	4,530	247	182	352	1,088	
<b>Kirby</b>	<b>442.6</b>	\$ 3,326,434	\$ 334,212	\$ 1,974,836	\$ 100,284	\$ 160,426	\$ 65,921	\$ 690,755	\$ 241,340
<i>Less: Federal Expenditures</i>		(695,977)	(9,445)	(266,196)	-	(86,214)	(200)	(333,922)	-
<i>Adjusted Total Expenditures</i>		2,630,458	324,767	1,708,640	100,284	74,212	65,721	356,833	241,340
<i>% of Adjusted Total Expenditures</i>		100.0%	12.3%	65.0%	3.8%	2.8%	2.5%	13.6%	
<i>Cost per ADM</i>		5,943	734	3,860	227	168	148	806	
<b>Lafayette County</b>	<b>990.1</b>	\$ 8,094,175	\$ 796,275	\$ 4,452,631	\$ 220,043	\$ 562,729	\$ 239,617	\$ 1,822,879	\$ 240,597
<i>Less: Federal Expenditures</i>		(1,609,135)	(74,755)	(511,194)	(15,695)	(256,972)	(700)	(749,819)	-
<i>Adjusted Total Expenditures</i>		6,485,040	721,521	3,941,437	204,348	305,757	238,917	1,073,059	240,597
<i>% of Adjusted Total Expenditures</i>		100.0%	11.1%	60.8%	3.2%	4.7%	3.7%	16.5%	
<i>Cost per ADM</i>		6,550	729	3,981	206	309	241	1,084	
<b>Lake Hamilton</b>	<b>3,664.4</b>	\$ 23,979,510	\$ 2,600,579	\$ 13,679,692	\$ 737,945	\$ 2,449,453	\$ 750,083	\$ 3,761,757	\$ 4,123,672
<i>Less: Federal Expenditures</i>		(3,256,308)	(105,821)	(469,741)	(38,657)	(1,295,509)	(4,845)	(1,341,737)	-
<i>Adjusted Total Expenditures</i>		20,723,202	2,494,758	13,209,951	699,289	1,153,945	745,239	2,420,020	4,123,672
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	63.7%	3.4%	5.6%	3.6%	11.7%	
<i>Cost per ADM</i>		5,655	681	3,605	191	315	203	660	
<b>Lakeside (Chicot)</b>	<b>934.5</b>	\$ 8,290,108	\$ 958,156	\$ 4,794,817	\$ 157,718	\$ 645,489	\$ 82,379	\$ 1,651,550	\$ 457,979
<i>Less: Federal Expenditures</i>		(1,810,693)	(219,448)	(679,505)	-	(222,238)	-	(689,502)	
<i>Adjusted Total Expenditures</i>		6,479,416	738,707	4,115,312	157,718	423,251	82,379	962,049	457,979
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	63.5%	2.4%	6.5%	1.3%	14.8%	
<i>Cost per ADM</i>		6,934	790	4,404	169	453	88	1,029	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Lakeside (Garland)</b>	<b>2,553.2</b>	\$ 15,464,260	\$ 1,783,454	\$ 9,620,287	\$ 391,031	\$ 960,242	\$ 186,649	\$ 2,522,597	\$ 1,236,737
<i>Less: Federal Expenditures</i>		(1,651,753)	(114,194)	(541,329)	(21,404)	(373,597)	(3,968)	(597,262)	-
<i>Adjusted Total Expenditures</i>		13,812,506	1,669,260	9,078,958	369,627	586,645	182,681	1,925,335	1,236,737
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	65.7%	2.7%	4.2%	1.3%	13.9%	
<i>Cost per ADM</i>		5,410	654	3,556	145	230	72	754	
<b>Lamar</b>	<b>1,119.4</b>	\$ 7,712,296	\$ 684,316	\$ 4,572,991	\$ 178,993	\$ 539,998	\$ 260,174	\$ 1,475,823	\$ 1,339,404
<i>Less: Federal Expenditures</i>		(767,210)	(8,509)	(348,988)	-	(173,131)	-	(236,582)	-
<i>Adjusted Total Expenditures</i>		6,945,086	675,807	4,224,003	178,993	366,867	260,174	1,239,241	1,339,404
<i>% of Adjusted Total Expenditures</i>		100.0%	9.7%	60.8%	2.6%	5.3%	3.7%	17.8%	
<i>Cost per ADM</i>		6,204	604	3,773	160	328	232	1,107	
<b>Lavaca</b>	<b>850.7</b>	\$ 5,247,001	\$ 655,719	\$ 3,062,642	\$ 106,223	\$ 331,676	\$ 59,228	\$ 1,031,513	\$ 397,156
<i>Less: Federal Expenditures</i>		(647,171)	(4,476)	(257,590)	-	(164,247)	(2,101)	(218,757)	-
<i>Adjusted Total Expenditures</i>		4,599,830	651,243	2,805,052	106,223	167,429	57,127	812,756	397,156
<i>% of Adjusted Total Expenditures</i>		100.0%	14.2%	61.0%	2.3%	3.6%	1.2%	17.7%	
<i>Cost per ADM</i>		5,407	766	3,297	125	197	67	955	
<b>Lead Hill</b>	<b>420.3</b>	\$ 3,402,369	\$ 428,025	\$ 1,763,402	\$ 67,417	\$ 170,230	\$ 70,462	\$ 902,833	\$ 213,635
<i>Less: Federal Expenditures</i>		(428,064)	-	(156,881)	(202)	(74,882)	(60)	(196,039)	(1,723)
<i>Adjusted Total Expenditures</i>		2,974,305	428,025	1,606,522	67,215	95,348	70,402	706,794	211,913
<i>% of Adjusted Total Expenditures</i>		100.0%	14.4%	54.0%	2.3%	3.2%	2.4%	23.8%	
<i>Cost per ADM</i>		7,077	1,018	3,822	160	227	168	1,682	
<b>Lee County</b>	<b>1,486.7</b>	\$ 13,508,936	\$ 2,300,908	\$ 7,359,514	\$ 348,365	\$ 820,530	\$ 140,637	\$ 2,538,981	\$ 807,832
<i>Less: Federal Expenditures</i>		(3,385,173)	(822,186)	(1,255,236)	(20,106)	(365,839)	(20)	(921,786)	-
<i>Adjusted Total Expenditures</i>		10,123,763	1,478,722	6,104,279	328,259	454,691	140,616	1,617,195	807,832
<i>% of Adjusted Total Expenditures</i>		100.0%	14.6%	60.3%	3.2%	4.5%	1.4%	16.0%	
<i>Cost per ADM</i>		6,810	995	4,106	221	306	95	1,088	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Lincoln</b>	<b>1,201.4</b>	\$ 8,275,713	\$ 939,704	\$ 4,729,931	\$ 195,422	\$ 703,177	\$ 175,020	\$ 1,532,459	\$ 1,564,588
<i>Less: Federal Expenditures</i>		(1,260,332)	(92,398)	(412,762)	-	(275,549)	-	(479,622)	-
<i>Adjusted Total Expenditures</i>		7,015,381	847,306	4,317,169	195,422	427,627	175,020	1,052,837	1,564,588
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	61.5%	2.8%	6.1%	2.5%	15.0%	
<i>Cost per ADM</i>		5,839	705	3,593	163	356	146	876	
<b>Little Rock<sup>1,2,3</sup></b>	<b>24,909.3</b>	\$ 243,608,225	\$ 38,546,840	\$ 136,209,335	\$ 2,302,178	\$ 18,693,572	\$ 10,625,826	\$ 37,230,474	\$ 28,338,650
<i>Less: Federal Expenditures</i>		(31,484,454)	(3,332,874)	(10,833,989)	-	(5,270,700)	(398)	(12,046,493)	(62,026)
<i>Adjusted Total Expenditures</i>		212,123,771	35,213,966	125,375,347	2,302,178	13,422,872	10,625,429	25,183,981	28,276,624
<i>% of Adjusted Total Expenditures</i>		100.0%	16.6%	59.1%	1.1%	6.3%	5.0%	11.9%	
<i>Cost per ADM</i>		8,516	1,414	5,033	92	539	427	1,011	
<b>Lockesburg</b>	<b>347.4</b>	\$ 2,903,871	\$ 356,325	\$ 1,608,648	\$ 67,880	\$ 140,449	\$ 106,926	\$ 623,642	\$ 176,724
<i>Less: Federal Expenditures</i>		(458,769)	(9,953)	(153,195)	(5,015)	(62,523)	(3,762)	(224,321)	-
<i>Adjusted Total Expenditures</i>		2,445,101	346,372	1,455,453	62,865	77,926	103,164	399,321	176,724
<i>% of Adjusted Total Expenditures</i>		100.0%	14.2%	59.5%	2.6%	3.2%	4.2%	16.3%	
<i>Cost per ADM</i>		7,038	997	4,190	181	224	297	1,149	
<b>Lonoke<sup>1</sup></b>	<b>1,784.4</b>	\$ 12,839,955	\$ 1,396,895	\$ 7,355,944	\$ 442,939	\$ 904,782	\$ 257,268	\$ 2,482,128	\$ 878,424
<i>Less: Federal Expenditures</i>		(2,274,724)	(85,678)	(840,119)	(45,229)	(426,862)	(4,859)	(871,977)	-
<i>Adjusted Total Expenditures</i>		10,565,231	1,311,216	6,515,826	397,710	477,920	252,409	1,610,151	878,424
<i>% of Adjusted Total Expenditures</i>		100.0%	12.4%	61.7%	3.8%	4.5%	2.4%	15.2%	
<i>Cost per ADM</i>		5,921	735	3,652	223	268	141	902	
<b>Magazine</b>	<b>514.7</b>	\$ 3,607,838	\$ 347,756	\$ 2,104,918	\$ 105,272	\$ 258,426	\$ 40,887	\$ 750,580	\$ 634,897
<i>Less: Federal Expenditures</i>		(568,597)	(5,585)	(227,070)	-	(118,952)	-	(216,991)	-
<i>Adjusted Total Expenditures</i>		3,039,241	342,171	1,877,848	105,272	139,474	40,887	533,590	634,897
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	61.8%	3.5%	4.6%	1.3%	17.6%	
<i>Cost per ADM</i>		5,905	665	3,648	205	271	79	1,037	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Magnet Cove</b>	<b>806.2</b>	\$ 5,421,893	\$ 601,373	\$ 2,908,288	\$ 127,249	\$ 307,555	\$ 162,949	\$ 1,314,479	\$ 245,146
<i>Less: Federal Expenditures</i>		(608,399)	(7,424)	(173,504)	-	(100,216)	(5,536)	(321,719)	-
<i>Adjusted Total Expenditures</i>		4,813,495	593,949	2,734,784	127,249	207,340	157,413	992,760	245,146
<i>% of Adjusted Total Expenditures</i>		100.0%	12.3%	56.8%	2.6%	4.3%	3.3%	20.6%	
<i>Cost per ADM</i>		5,971	737	3,392	158	257	195	1,231	
<b>Magnolia<sup>1</sup></b>	<b>2,941.3</b>	\$ 19,462,812	\$ 2,501,117	\$ 11,480,425	\$ 457,645	\$ 1,195,652	\$ 281,046	\$ 3,546,927	\$ 3,421,275
<i>Less: Federal Expenditures</i>		(2,819,829)	(146,009)	(1,210,758)	-	(488,907)	(1,463)	(972,693)	-
<i>Adjusted Total Expenditures</i>		16,642,983	2,355,109	10,269,667	457,645	706,746	279,583	2,574,234	3,421,275
<i>% of Adjusted Total Expenditures</i>		100.0%	14.2%	61.7%	2.7%	4.2%	1.7%	15.5%	
<i>Cost per ADM</i>		5,658	801	3,492	156	240	95	875	
<b>Malvern</b>	<b>2,199.9</b>	\$ 17,810,600	\$ 1,937,460	\$ 10,566,031	\$ 508,689	\$ 1,150,457	\$ 302,315	\$ 3,345,648	\$ 1,041,884
<i>Less: Federal Expenditures</i>		(2,393,228)	(77,496)	(1,061,221)	(20,129)	(432,055)	(12)	(802,315)	
<i>Adjusted Total Expenditures</i>		15,417,371	1,859,963	9,504,809	488,560	718,402	302,303	2,543,333	1,041,884
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	61.6%	3.2%	4.7%	2.0%	16.5%	
<i>Cost per ADM</i>		7,008	845	4,321	222	327	137	1,156	
<b>Mammoth Spring</b>	<b>428.2</b>	\$ 2,883,692	\$ 327,785	\$ 1,728,100	\$ 77,687	\$ 169,302	\$ 28,862	\$ 551,956	\$ 107,245
<i>Less: Federal Expenditures</i>		(498,788)	(7,039)	(235,454)	-	(83,642)	-	(172,653)	-
<i>Adjusted Total Expenditures</i>		2,384,904	320,746	1,492,646	77,687	85,660	28,862	379,303	107,245
<i>% of Adjusted Total Expenditures</i>		100.0%	13.4%	62.6%	3.3%	3.6%	1.2%	15.9%	
<i>Cost per ADM</i>		5,570	749	3,486	181	200	67	886	
<b>Manila</b>	<b>995.3</b>	\$ 6,491,839	\$ 720,450	\$ 3,900,391	\$ 162,388	\$ 545,482	\$ 104,589	\$ 1,058,538	\$ 193,352
<i>Less: Federal Expenditures</i>		(827,853)	(19,342)	(322,052)	(5,755)	(147,792)	(1,032)	(331,881)	-
<i>Adjusted Total Expenditures</i>		5,663,985	701,109	3,578,339	156,633	397,690	103,557	726,657	193,352
<i>% of Adjusted Total Expenditures</i>		100.0%	12.4%	63.2%	2.8%	7.0%	1.8%	12.8%	
<i>Cost per ADM</i>		5,691	704	3,595	157	400	104	730	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Mansfield</b>	<b>1,048.6</b>	\$ 7,777,599	\$ 908,886	\$ 4,333,620	\$ 210,327	\$ 608,952	\$ 75,595	\$ 1,640,220	\$ 2,661,167
<i>Less: Federal Expenditures</i>		(924,679)	(46,388)	(348,264)	-	(239,778)	-	(290,250)	-
<i>Adjusted Total Expenditures</i>		6,852,920	862,499	3,985,356	210,327	369,174	75,595	1,349,970	2,661,167
<i>% of Adjusted Total Expenditures</i>		100.0%	12.6%	58.2%	3.1%	5.4%	1.1%	19.7%	
<i>Cost per ADM</i>		6,535	823	3,801	201	352	72	1,287	
<b>Marion</b>	<b>3,699.9</b>	\$ 25,828,018	\$ 3,171,105	\$ 14,567,390	\$ 731,498	\$ 1,952,314	\$ 360,849	\$ 5,044,862	\$ 3,380,367
<i>Less: Federal Expenditures</i>		(2,826,169)	(167,710)	(717,633)	(2,220)	(843,870)	(6,000)	(1,088,736)	(2,606)
<i>Adjusted Total Expenditures</i>		23,001,849	3,003,395	13,849,757	729,278	1,108,444	354,849	3,956,126	3,377,761
<i>% of Adjusted Total Expenditures</i>		100.0%	13.1%	60.2%	3.2%	4.8%	1.5%	17.2%	
<i>Cost per ADM</i>		6,217	812	3,743	197	300	96	1,069	
<b>Marked Tree</b>	<b>662.6</b>	\$ 5,083,660	\$ 593,849	\$ 3,048,933	\$ 113,499	\$ 349,471	\$ 32,056	\$ 945,852	\$ 152,405
<i>Less: Federal Expenditures</i>		(1,007,449)	(9,143)	(540,390)	-	(138,379)	-	(319,539)	-
<i>Adjusted Total Expenditures</i>		4,076,211	584,707	2,508,544	113,499	211,092	32,056	626,313	152,405
<i>% of Adjusted Total Expenditures</i>		100.0%	14.3%	61.5%	2.8%	5.2%	0.8%	15.4%	
<i>Cost per ADM</i>		6,152	882	3,786	171	319	48	945	
<b>Marmaduke</b>	<b>777.7</b>	\$ 5,244,723	\$ 506,802	\$ 3,211,549	\$ 132,727	\$ 432,874	\$ 94,737	\$ 866,033	\$ 153,656
<i>Less: Federal Expenditures</i>		(847,318)	(82,182)	(265,911)	(9,723)	(181,866)	-	(307,636)	-
<i>Adjusted Total Expenditures</i>		4,397,404	424,620	2,945,638	123,004	251,008	94,737	558,397	153,656
<i>% of Adjusted Total Expenditures</i>		100.0%	9.7%	67.0%	2.8%	5.7%	2.2%	12.7%	
<i>Cost per ADM</i>		5,654	546	3,788	158	323	122	718	
<b>Marvell</b>	<b>579.8</b>	\$ 5,164,371	\$ 529,605	\$ 3,189,531	\$ 70,959	\$ 267,815	\$ 116,206	\$ 990,254	\$ 470,223
<i>Less: Federal Expenditures</i>		(828,645)	(119,576)	(289,830)	-	(109,628)	-	(309,611)	-
<i>Adjusted Total Expenditures</i>		4,335,726	410,029	2,899,701	70,959	158,187	116,206	680,643	470,223
<i>% of Adjusted Total Expenditures</i>		100.0%	9.5%	66.9%	1.6%	3.6%	2.7%	15.7%	
<i>Cost per ADM</i>		7,478	707	5,001	122	273	200	1,174	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Mayflower</b>	<b>856.5</b>	\$ 5,847,474	\$ 826,375	\$ 3,498,625	\$ 112,508	\$ 320,466	\$ 110,407	\$ 979,092	\$ 438,800
<i>Less: Federal Expenditures</i>		(695,343)	(30,651)	(188,651)	(14,224)	(169,821)	-	(291,996)	-
<i>Adjusted Total Expenditures</i>		5,152,130	795,724	3,309,974	98,284	150,646	110,407	687,096	438,800
<i>% of Adjusted Total Expenditures</i>		100.0%	15.4%	64.2%	1.9%	2.9%	2.1%	13.3%	
<i>Cost per ADM</i>		6,015	929	3,865	115	176	129	802	
<b>Maynard</b>	<b>488.6</b>	\$ 3,457,116	\$ 336,356	\$ 2,083,448	\$ 110,776	\$ 177,853	\$ 89,300	\$ 659,384	\$ 28,415
<i>Less: Federal Expenditures</i>		(502,705)	-	(205,255)	-	(66,254)	-	(231,196)	-
<i>Adjusted Total Expenditures</i>		2,954,411	336,356	1,878,193	110,776	111,600	89,300	428,187	28,415
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	63.6%	3.7%	3.8%	3.0%	14.5%	
<i>Cost per ADM</i>		6,047	688	3,844	227	228	183	876	
<b>McCrary</b>	<b>633.3</b>	\$ 3,997,925	\$ 516,638	\$ 2,309,845	\$ 95,974	\$ 271,955	\$ 106,668	\$ 696,845	\$ 1,171,683
<i>Less: Federal Expenditures</i>		(593,681)	(80,356)	(171,946)	(6,852)	(137,518)	(6,334)	(190,676)	-
<i>Adjusted Total Expenditures</i>		3,404,244	436,282	2,137,899	89,123	134,437	100,334	506,169	1,171,683
<i>% of Adjusted Total Expenditures</i>		100.0%	12.8%	62.8%	2.6%	3.9%	2.9%	14.9%	
<i>Cost per ADM</i>		5,375	689	3,376	141	212	158	799	
<b>McGehee</b>	<b>1,440.6</b>	\$ 12,894,486	\$ 1,713,619	\$ 6,950,147	\$ 218,210	\$ 901,653	\$ 238,982	\$ 2,871,874	\$ 1,374,774
<i>Less: Federal Expenditures</i>		(2,347,232)	(166,304)	(620,245)	(1,232)	(336,025)	(30,079)	(1,193,346)	-
<i>Adjusted Total Expenditures</i>		10,547,255	1,547,316	6,329,901	216,978	565,628	208,903	1,678,529	1,374,774
<i>% of Adjusted Total Expenditures</i>		100.0%	14.7%	60.0%	2.1%	5.4%	2.0%	15.9%	
<i>Cost per ADM</i>		7,321	1,074	4,394	151	393	145	1,165	
<b>Melbourne</b>	<b>848.1</b>	\$ 5,869,251	\$ 657,954	\$ 3,476,917	\$ 165,407	\$ 476,818	\$ 72,267	\$ 1,019,887	\$ 176,639
<i>Less: Federal Expenditures</i>		(794,971)	(5,975)	(275,016)	-	(151,099)	-	(362,880)	(225)
<i>Adjusted Total Expenditures</i>		5,074,280	651,979	3,201,901	165,407	325,719	72,267	657,006	176,413
<i>% of Adjusted Total Expenditures</i>		100.0%	12.8%	63.1%	3.3%	6.4%	1.4%	12.9%	
<i>Cost per ADM</i>		5,983	769	3,775	195	384	85	775	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Mena</b>	<b>2,037.4</b>	\$ 15,053,867	\$ 1,518,399	\$ 9,231,003	\$ 409,901	\$ 1,050,074	\$ 411,818	\$ 2,432,673	\$ 871,120
<i>Less: Federal Expenditures</i>		(2,251,766)	(92,920)	(1,011,097)	(18,512)	(385,880)	-	(743,356)	-
<i>Adjusted Total Expenditures</i>		12,802,101	1,425,479	8,219,906	391,389	664,194	411,818	1,689,317	871,120
<i>% of Adjusted Total Expenditures</i>		100.0%	11.1%	64.2%	3.1%	5.2%	3.2%	13.2%	
<i>Cost per ADM</i>		6,284	700	4,035	192	326	202	829	
<b>Midland</b>	<b>578.7</b>	\$ 4,839,264	\$ 494,707	\$ 2,545,529	\$ 205,213	\$ 474,376	\$ 149,016	\$ 970,423	\$ 127,752
<i>Less: Federal Expenditures</i>		(664,101)	(30,646)	(155,847)	(1,487)	(126,980)	-	(349,140)	-
<i>Adjusted Total Expenditures</i>		4,175,163	464,061	2,389,681	203,725	347,396	149,016	621,283	127,752
<i>% of Adjusted Total Expenditures</i>		100.0%	11.1%	57.2%	4.9%	8.3%	3.6%	14.9%	
<i>Cost per ADM</i>		7,215	802	4,129	352	600	258	1,074	
<b>Mineral Springs</b>	<b>618.3</b>	\$ 5,969,656	\$ 620,796	\$ 3,361,628	\$ 123,092	\$ 349,822	\$ 193,173	\$ 1,321,144	\$ 505,670
<i>Less: Federal Expenditures</i>		(1,011,636)	(41,013)	(171,697)	-	(155,783)	(60,482)	(582,662)	
<i>Adjusted Total Expenditures</i>		4,958,019	579,783	3,189,931	123,092	194,039	132,692	738,482	505,670
<i>% of Adjusted Total Expenditures</i>		100.0%	11.7%	64.3%	2.5%	3.9%	2.7%	14.9%	
<i>Cost per ADM</i>		8,019	938	5,159	199	314	215	1,194	
<b>Monticello <sup>1,2</sup></b>	<b>2,133.1</b>	\$ 16,891,922	\$ 1,840,008	\$ 9,247,025	\$ 334,134	\$ 1,618,305	\$ 306,887	\$ 3,545,563	\$ 2,251,992
<i>Less: Federal Expenditures</i>		(3,394,671)	(164,085)	(1,159,314)	-	(866,810)	-	(1,204,461)	-
<i>Adjusted Total Expenditures</i>		13,497,251	1,675,922	8,087,711	334,134	751,495	306,887	2,341,102	2,251,992
<i>% of Adjusted Total Expenditures</i>		100.0%	12.4%	59.9%	2.5%	5.6%	2.3%	17.3%	
<i>Cost per ADM</i>		6,328	786	3,792	157	352	144	1,098	
<b>Mount Ida</b>	<b>581.1</b>	\$ 3,961,369	\$ 342,392	\$ 2,309,829	\$ 110,839	\$ 254,533	\$ 156,154	\$ 787,621	\$ 831,313
<i>Less: Federal Expenditures</i>		(541,404)	(7,296)	(224,576)	-	(98,144)	-	(211,388)	-
<i>Adjusted Total Expenditures</i>		3,419,965	335,096	2,085,253	110,839	156,390	156,154	576,233	831,313
<i>% of Adjusted Total Expenditures</i>		100.0%	9.8%	61.0%	3.2%	4.6%	4.6%	16.8%	
<i>Cost per ADM</i>		5,885	577	3,588	191	269	269	992	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Mount Vernon-Enola</b>	<b>467.4</b>	\$ 3,472,985	\$ 424,002	\$ 1,845,888	\$ 63,891	\$ 238,792	\$ 111,707	\$ 788,704	\$ 885,467
<i>Less: Federal Expenditures</i>		(506,458)	(18,792)	(178,274)	(1,954)	(103,718)	-	(203,720)	-
<i>Adjusted Total Expenditures</i>		2,966,528	405,211	1,667,614	61,937	135,075	111,707	584,984	885,467
<i>% of Adjusted Total Expenditures</i>		100.0%	13.7%	56.2%	2.1%	4.6%	3.8%	19.7%	
<i>Cost per ADM</i>		6,347	867	3,568	133	289	239	1,252	
<b>Mountain Home</b>	<b>3,904.3</b>	\$ 27,500,543	\$ 3,531,415	\$ 15,593,821	\$ 760,356	\$ 1,974,069	\$ 614,644	\$ 5,026,238	\$ 1,732,360
<i>Less: Federal Expenditures</i>		(3,547,512)	(363,875)	(1,349,868)	-	(733,314)	(2,390)	(1,098,064)	-
<i>Adjusted Total Expenditures</i>		23,953,031	3,167,540	14,243,953	760,356	1,240,755	612,254	3,928,174	1,732,360
<i>% of Adjusted Total Expenditures</i>		100.0%	13.2%	59.5%	3.2%	5.2%	2.6%	16.4%	
<i>Cost per ADM</i>		6,135	811	3,648	195	318	157	1,006	
<b>Mountain Pine</b>	<b>648.2</b>	\$ 4,992,186	\$ 510,057	\$ 2,851,827	\$ 92,029	\$ 259,075	\$ 44,404	\$ 1,234,794	\$ 159,337
<i>Less: Federal Expenditures</i>		(880,333)	(49,949)	(264,588)	-	(94,446)	(779)	(470,570)	-
<i>Adjusted Total Expenditures</i>		4,111,854	460,108	2,587,238	92,029	164,629	43,625	764,224	159,337
<i>% of Adjusted Total Expenditures</i>		100.0%	11.2%	62.9%	2.2%	4.0%	1.1%	18.6%	
<i>Cost per ADM</i>		6,343	710	3,991	142	254	67	1,179	
<b>Mountain View</b>	<b>1,688.3</b>	\$ 12,027,035	\$ 1,371,724	\$ 7,427,694	\$ 416,263	\$ 786,709	\$ 302,372	\$ 1,722,274	\$ 495,508
<i>Less: Federal Expenditures</i>		(1,823,336)	(111,968)	(794,514)	(5,946)	(324,381)	(379)	(586,148)	(70,379)
<i>Adjusted Total Expenditures</i>		10,203,698	1,259,756	6,633,180	410,316	462,328	301,992	1,136,126	425,129
<i>% of Adjusted Total Expenditures</i>		100.0%	12.3%	65.0%	4.0%	4.5%	3.0%	11.1%	
<i>Cost per ADM</i>		6,044	746	3,929	243	274	179	673	
<b>Mountainburg</b>	<b>760.4</b>	\$ 5,226,974	\$ 605,428	\$ 2,857,136	\$ 225,345	\$ 292,636	\$ 132,268	\$ 1,114,160	\$ 293,017
<i>Less: Federal Expenditures</i>		(737,527)	(19,052)	(324,401)	-	(133,673)	-	(260,400)	-
<i>Adjusted Total Expenditures</i>		4,489,448	586,376	2,532,735	225,345	158,963	132,268	853,760	293,017
<i>% of Adjusted Total Expenditures</i>		100.0%	13.1%	56.4%	5.0%	3.5%	2.9%	19.0%	
<i>Cost per ADM</i>		5,904	771	3,331	296	209	174	1,123	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Mulberry</b>	<b>598.1</b>	\$ 4,761,392	\$ 494,010	\$ 2,870,685	\$ 94,241	\$ 334,137	\$ 54,729	\$ 913,591	\$ 179,120
<i>Less: Federal Expenditures</i>		(602,255)	(13,620)	(241,146)	-	(140,676)	-	(206,813)	-
<i>Adjusted Total Expenditures</i>		4,159,137	480,390	2,629,539	94,241	193,461	54,729	706,777	179,120
<i>% of Adjusted Total Expenditures</i>		100.0%	11.6%	63.2%	2.3%	4.7%	1.3%	17.0%	
<i>Cost per ADM</i>		6,954	803	4,396	158	323	92	1,182	
<b>Murfreesboro</b>	<b>541.7</b>	\$ 3,793,683	\$ 461,009	\$ 2,511,472	\$ 40,999	\$ 191,232	\$ 86,058	\$ 502,914	\$ 229,734
<i>Less: Federal Expenditures</i>		(410,482)	(5,238)	(197,718)	-	(68,875)	(494)	(138,157)	-
<i>Adjusted Total Expenditures</i>		3,383,201	455,771	2,313,753	40,999	122,357	85,563	364,757	229,734
<i>% of Adjusted Total Expenditures</i>		100.0%	13.5%	68.4%	1.2%	3.6%	2.5%	10.8%	
<i>Cost per ADM</i>		6,246	841	4,271	76	226	158	673	
<b>Nashville</b>	<b>1,806.4</b>	\$ 12,419,431	\$ 1,294,713	\$ 7,661,812	\$ 264,972	\$ 696,953	\$ 238,441	\$ 2,262,541	\$ 778,930
<i>Less: Federal Expenditures</i>		(1,923,549)	(88,834)	(734,957)	(20,779)	(322,978)	(2,474)	(753,527)	-
<i>Adjusted Total Expenditures</i>		10,495,882	1,205,879	6,926,855	244,192	373,975	235,967	1,509,014	778,930
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	66.0%	2.3%	3.6%	2.2%	14.4%	
<i>Cost per ADM</i>		5,810	668	3,835	135	207	131	835	
<b>Nemo Vista</b>	<b>464.9</b>	\$ 3,107,042	\$ 376,989	\$ 1,821,499	\$ 104,187	\$ 210,905	\$ 38,708	\$ 554,754	\$ 123,813
<i>Less: Federal Expenditures</i>		(430,811)	(6,053)	(129,078)	-	(67,898)	-	(227,783)	-
<i>Adjusted Total Expenditures</i>		2,676,231	370,936	1,692,422	104,187	143,008	38,708	326,970	123,813
<i>% of Adjusted Total Expenditures</i>		100.0%	13.9%	63.2%	3.9%	5.3%	1.4%	12.2%	
<i>Cost per ADM</i>		5,757	798	3,640	224	308	83	703	
<b>Nettleton</b>	<b>2,841.6</b>	\$ 20,013,919	\$ 2,138,884	\$ 11,022,380	\$ 527,432	\$ 2,196,368	\$ 185,699	\$ 3,943,156	\$ 6,101,738
<i>Less: Federal Expenditures</i>		(2,723,703)	(64,615)	(926,513)	(13,453)	(543,710)	-	(1,175,413)	(1,549)
<i>Adjusted Total Expenditures</i>		17,290,216	2,074,269	10,095,867	513,979	1,652,658	185,699	2,767,743	6,100,189
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	58.4%	3.0%	9.6%	1.1%	16.0%	
<i>Cost per ADM</i>		6,085	730	3,553	181	582	65	974	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Nevada County</b>	<b>415.4</b>	\$ 3,470,190	\$ 438,097	\$ 1,926,219	\$ 84,782	\$ 261,532	\$ 134,531	\$ 625,030	\$ 76,560
<i>Less: Federal Expenditures</i>		(572,649)	(64,738)	(163,996)	(1,265)	(107,182)	(1,572)	(233,896)	(5,281)
<i>Adjusted Total Expenditures</i>		2,897,541	373,359	1,762,223	83,517	154,350	132,958	391,134	71,279
<i>% of Adjusted Total Expenditures</i>		100.0%	12.9%	60.8%	2.9%	5.3%	4.6%	13.5%	
<i>Cost per ADM</i>		6,976	899	4,243	201	372	320	942	
<b>Newport</b>	<b>1,594.3</b>	\$ 14,507,655	\$ 1,541,641	\$ 7,459,783	\$ 263,026	\$ 972,506	\$ 96,800	\$ 4,173,900	\$ 425,706
<i>Less: Federal Expenditures</i>		(3,390,478)	(191,120)	(1,453,741)	(11,486)	(433,144)	-	(1,300,988)	-
<i>Adjusted Total Expenditures</i>		11,117,176	1,350,521	6,006,042	251,540	539,362	96,800	2,872,912	425,706
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	54.0%	2.3%	4.9%	0.9%	25.8%	
<i>Cost per ADM</i>		6,973	847	3,767	158	338	61	1,802	
<b>Norfolk</b>	<b>462.3</b>	\$ 3,393,548	\$ 444,931	\$ 1,996,761	\$ 77,928	\$ 209,397	\$ 39,994	\$ 624,537	\$ 194,285
<i>Less: Federal Expenditures</i>		(597,169)	(8,171)	(289,692)	(10,979)	(87,310)	-	(201,018)	-
<i>Adjusted Total Expenditures</i>		2,796,379	436,760	1,707,069	66,950	122,087	39,994	423,519	194,285
<i>% of Adjusted Total Expenditures</i>		100.0%	15.6%	61.0%	2.4%	4.4%	1.4%	15.1%	
<i>Cost per ADM</i>		6,048	945	3,692	145	264	87	916	
<b>Norphlet</b>	<b>526.9</b>	\$ 3,716,229	\$ 510,213	\$ 2,004,459	\$ 46,121	\$ 159,248	\$ 50,672	\$ 945,516	\$ 207,921
<i>Less: Federal Expenditures</i>		(482,212)	(20,349)	(172,612)	-	(65,223)	-	(224,029)	-
<i>Adjusted Total Expenditures</i>		3,234,017	489,864	1,831,847	46,121	94,025	50,672	721,488	207,921
<i>% of Adjusted Total Expenditures</i>		100.0%	15.1%	56.6%	1.4%	2.9%	1.6%	22.3%	
<i>Cost per ADM</i>		6,138	930	3,477	88	178	96	1,369	
<b>North Little Rock<sup>3</sup></b>	<b>8,815.4</b>	\$ 73,046,341	\$ 9,302,594	\$ 43,823,086	\$ 2,568,864	\$ 5,621,165	\$ 1,196,911	\$ 10,533,721	\$ 2,304,097
<i>Less: Federal Expenditures</i>		(10,335,431)	(427,535)	(3,880,294)	-	(1,859,532)	(4,350)	(4,163,721)	
<i>Adjusted Total Expenditures</i>		62,710,909	8,875,059	39,942,792	2,568,864	3,761,633	1,192,561	6,370,000	2,304,097
<i>% of Adjusted Total Expenditures</i>		100.0%	14.2%	63.7%	4.1%	6.0%	1.9%	10.2%	
<i>Cost per ADM</i>		7,114	1,007	4,531	291	427	135	723	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Omaha</b>	<b>425.5</b>	\$ 3,981,119	\$ 352,341	\$ 2,154,181	\$ 78,762	\$ 297,161	\$ 183,459	\$ 915,215	\$ 375,052
<i>Less: Federal Expenditures</i>		(672,465)	(51,887)	(230,473)	(2,446)	(77,969)	(18,890)	(290,800)	-
<i>Adjusted Total Expenditures</i>		3,308,655	300,455	1,923,708	76,316	219,192	164,569	624,415	375,052
<i>% of Adjusted Total Expenditures</i>		100.0%	9.1%	58.1%	2.3%	6.6%	5.0%	18.9%	
<i>Cost per ADM</i>		7,776	706	4,521	179	515	387	1,467	
<b>Osceola</b>	<b>1,600.3</b>	\$ 13,421,445	\$ 1,190,909	\$ 7,640,353	\$ 184,041	\$ 806,846	\$ 163,802	\$ 3,435,494	\$ 570,153
<i>Less: Federal Expenditures</i>		(2,736,418)	(115,711)	(962,367)	(16,623)	(347,386)	-	(1,294,332)	-
<i>Adjusted Total Expenditures</i>		10,685,027	1,075,198	6,677,986	167,419	459,459	163,802	2,141,163	570,153
<i>% of Adjusted Total Expenditures</i>		100.0%	10.1%	62.5%	1.6%	4.3%	1.5%	20.0%	
<i>Cost per ADM</i>		6,677	672	4,173	105	287	102	1,338	
<b>Ouachita</b>	<b>373.5</b>	\$ 2,551,192	\$ 325,674	\$ 1,493,937	\$ 43,465	\$ 110,501	\$ 26,857	\$ 550,759	\$ 464,902
<i>Less: Federal Expenditures</i>		(317,492)	-	(100,257)	-	(73,336)	-	(143,899)	-
<i>Adjusted Total Expenditures</i>		2,233,700	325,674	1,393,679	43,465	37,165	26,857	406,860	464,902
<i>% of Adjusted Total Expenditures</i>		100.0%	14.6%	62.4%	1.9%	1.7%	1.2%	18.2%	
<i>Cost per ADM</i>		5,980	872	3,731	116	100	72	1,089	
<b>Ouachita River</b>	<b>685.1</b>	\$ 5,503,175	\$ 676,591	\$ 3,081,155	\$ 132,663	\$ 346,375	\$ 230,063	\$ 1,036,328	\$ 389,779
<i>Less: Federal Expenditures</i>		(715,427)	(6,748)	(255,961)	-	(139,515)	-	(313,203)	-
<i>Adjusted Total Expenditures</i>		4,787,749	669,844	2,825,194	132,663	206,859	230,063	723,125	389,779
<i>% of Adjusted Total Expenditures</i>		100.0%	14.0%	59.0%	2.8%	4.3%	4.8%	15.1%	
<i>Cost per ADM</i>		6,988	978	4,124	194	302	336	1,056	
<b>Ozark</b>	<b>1,861.2</b>	\$ 13,074,546	\$ 1,400,922	\$ 7,965,987	\$ 395,469	\$ 994,355	\$ 242,167	\$ 2,075,647	\$ 1,300,721
<i>Less: Federal Expenditures</i>		(1,547,512)	(103,259)	(582,513)	-	(291,739)	-	(570,002)	-
<i>Adjusted Total Expenditures</i>		11,527,034	1,297,663	7,383,474	395,469	702,617	242,167	1,505,645	1,300,721
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	64.1%	3.4%	6.1%	2.1%	13.1%	
<i>Cost per ADM</i>		6,193	697	3,967	212	378	130	809	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Ozark Mountain</b>	<b>754.1</b>	\$ 6,930,085	\$ 847,183	\$ 3,596,220	\$ 254,459	\$ 372,203	\$ 211,055	\$ 1,648,964	\$ 639,006
<i>Less: Federal Expenditures</i>		(1,127,019)	-	(370,944)	-	(153,761)	(16,500)	(585,815)	-
<i>Adjusted Total Expenditures</i>		5,803,066	847,183	3,225,277	254,459	218,443	194,555	1,063,149	639,006
<i>% of Adjusted Total Expenditures</i>		100.0%	14.6%	55.6%	4.4%	3.8%	3.4%	18.3%	
<i>Cost per ADM</i>		7,695	1,123	4,277	337	290	258	1,410	
<b>Palestine/ Wheatley</b>	<b>620.3</b>	\$ 4,829,943	\$ 556,371	\$ 2,429,158	\$ 124,752	\$ 296,281	\$ 147,494	\$ 1,275,887	\$ 73,269
<i>Less: Federal Expenditures</i>		(730,576)	(5,754)	(205,089)	(1,694)	(125,312)	-	(392,727)	-
<i>Adjusted Total Expenditures</i>		4,099,366	550,616	2,224,070	123,057	170,969	147,494	883,160	73,269
<i>% of Adjusted Total Expenditures</i>		100.0%	13.4%	54.3%	3.0%	4.2%	3.6%	21.5%	
<i>Cost per ADM</i>		6,609	888	3,586	198	276	238	1,424	
<b>Pangburn</b>	<b>725.2</b>	\$ 5,468,799	\$ 571,388	\$ 3,077,412	\$ 98,535	\$ 451,565	\$ 176,424	\$ 1,093,474	\$ 185,818
<i>Less: Federal Expenditures</i>		(718,037)	-	(210,111)	(5,184)	(132,273)	(46,121)	(324,347)	-
<i>Adjusted Total Expenditures</i>		4,750,763	571,388	2,867,301	93,351	319,292	130,304	769,127	185,818
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	60.4%	2.0%	6.7%	2.7%	16.2%	
<i>Cost per ADM</i>		6,551	788	3,954	129	440	180	1,061	
<b>Paragould</b>	<b>2,706.1</b>	\$ 19,615,587	\$ 2,314,520	\$ 11,358,984	\$ 372,610	\$ 1,508,787	\$ 312,069	\$ 3,748,617	\$ 3,289,796
<i>Less: Federal Expenditures</i>		(2,773,623)	(111,652)	(1,160,792)	(7,446)	(453,624)	(13,348)	(1,026,762)	-
<i>Adjusted Total Expenditures</i>		16,841,964	2,202,869	10,198,192	365,164	1,055,163	298,722	2,721,854	3,289,796
<i>% of Adjusted Total Expenditures</i>		100.0%	13.1%	60.6%	2.2%	6.3%	1.8%	16.2%	
<i>Cost per ADM</i>		6,224	814	3,769	135	390	110	1,006	
<b>Paris</b>	<b>1,129.4</b>	\$ 7,996,474	\$ 970,193	\$ 4,421,096	\$ 186,945	\$ 796,663	\$ 118,074	\$ 1,503,503	\$ 4,845,622
<i>Less: Federal Expenditures</i>		(1,242,119)	(102,702)	(298,435)	-	(362,279)	-	(478,702)	(35,008)
<i>Adjusted Total Expenditures</i>		6,754,354	867,491	4,122,661	186,945	434,383	118,074	1,024,800	4,810,614
<i>% of Adjusted Total Expenditures</i>		100.0%	12.8%	61.0%	2.8%	6.4%	1.7%	15.2%	
<i>Cost per ADM</i>		5,980	768	3,650	166	385	105	907	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Parkers Chapel</b>	<b>717.0</b>	\$ 4,235,564	\$ 399,560	\$ 2,726,504	\$ 57,185	\$ 255,333	\$ 43,496	\$ 753,486	\$ 369,420
<i>Less: Federal Expenditures</i>		(367,258)	-	(172,039)	-	(11,318)	-	(183,900)	-
<i>Adjusted Total Expenditures</i>		3,868,307	399,560	2,554,465	57,185	244,015	43,496	569,585	369,420
<i>% of Adjusted Total Expenditures</i>		100.0%	10.3%	66.0%	1.5%	6.3%	1.1%	14.7%	
<i>Cost per ADM</i>		5,395	557	3,563	80	340	61	794	
<b>Pea Ridge</b>	<b>1,223.6</b>	\$ 7,903,828	\$ 857,336	\$ 4,696,803	\$ 247,093	\$ 537,589	\$ 131,899	\$ 1,433,108	\$ 1,132,973
<i>Less: Federal Expenditures</i>		(859,697)	(19,901)	(149,746)	-	(224,953)	(42,040)	(423,057)	-
<i>Adjusted Total Expenditures</i>		7,044,131	837,436	4,547,056	247,093	312,636	89,859	1,010,051	1,132,973
<i>% of Adjusted Total Expenditures</i>		100.0%	11.9%	64.6%	3.5%	4.4%	1.3%	14.3%	
<i>Cost per ADM</i>		5,757	684	3,716	202	255	73	825	
<b>Perryville</b>	<b>979.3</b>	\$ 5,762,841	\$ 550,785	\$ 3,477,580	\$ 236,078	\$ 430,332	\$ 150,777	\$ 917,289	\$ 2,438,080
<i>Less: Federal Expenditures</i>		(783,432)	(18,395)	(285,816)	(15,663)	(154,712)	-	(308,846)	-
<i>Adjusted Total Expenditures</i>		4,979,408	532,390	3,191,763	220,415	275,620	150,777	608,443	2,438,080
<i>% of Adjusted Total Expenditures</i>		100.0%	10.7%	64.1%	4.4%	5.5%	3.0%	12.2%	
<i>Cost per ADM</i>		5,085	544	3,259	225	281	154	621	
<b>Piggott</b>	<b>998.3</b>	\$ 6,655,665	\$ 663,251	\$ 4,190,075	\$ 130,132	\$ 469,128	\$ 111,330	\$ 1,091,751	\$ 528,009
<i>Less: Federal Expenditures</i>		(774,144)	(10,981)	(311,076)	-	(199,433)	-	(252,654)	-
<i>Adjusted Total Expenditures</i>		5,881,521	652,270	3,878,998	130,132	269,694	111,330	839,097	528,009
<i>% of Adjusted Total Expenditures</i>		100.0%	11.1%	66.0%	2.2%	4.6%	1.9%	14.3%	
<i>Cost per ADM</i>		5,891	653	3,885	130	270	112	840	
<b>Pine Bluff</b>	<b>5,677.7</b>	\$ 41,379,061	\$ 4,622,504	\$ 24,969,177	\$ 878,098	\$ 3,702,314	\$ 518,395	\$ 6,688,572	\$ 1,439,471
<i>Less: Federal Expenditures</i>		(6,758,432)	(672,367)	(2,384,511)	-	(1,204,454)	(2,266)	(2,494,833)	-
<i>Adjusted Total Expenditures</i>		34,620,628	3,950,137	22,584,666	878,098	2,497,860	516,128	4,193,739	1,439,471
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	65.2%	2.5%	7.2%	1.5%	12.1%	
<i>Cost per ADM</i>		6,098	696	3,978	155	440	91	739	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Pocahontas</b>	<b>1,886.2</b>	\$ 12,063,664	\$ 1,166,506	\$ 7,359,864	\$ 216,955	\$ 841,444	\$ 239,774	\$ 2,239,121	\$ 746,133
<i>Less: Federal Expenditures</i>		(1,662,459)	(85,125)	(677,343)	(10,086)	(281,333)	-	(608,571)	-
<i>Adjusted Total Expenditures</i>		10,401,205	1,081,381	6,682,520	206,868	560,111	239,774	1,630,550	746,133
<i>% of Adjusted Total Expenditures</i>		100.0%	10.4%	64.2%	2.0%	5.4%	2.3%	15.7%	
<i>Cost per ADM</i>		5,515	573	3,543	110	297	127	864	
<b>Pottsville</b>	<b>1,306.3</b>	\$ 8,741,522	\$ 635,745	\$ 5,360,045	\$ 120,105	\$ 570,278	\$ 193,042	\$ 1,862,306	\$ 1,393,977
<i>Less: Federal Expenditures</i>		(1,333,915)	(93)	(568,293)	(9,422)	(212,932)	-	(543,175)	-
<i>Adjusted Total Expenditures</i>		7,407,607	635,652	4,791,753	110,683	357,346	193,042	1,319,131	1,393,977
<i>% of Adjusted Total Expenditures</i>		100.0%	8.6%	64.7%	1.5%	4.8%	2.6%	17.8%	
<i>Cost per ADM</i>		5,671	487	3,668	85	274	148	1,010	
<b>Poyen</b>	<b>506.9</b>	\$ 3,382,915	\$ 497,104	\$ 1,956,016	\$ 52,823	\$ 145,029	\$ 42,947	\$ 688,997	\$ 311,163
<i>Less: Federal Expenditures</i>		(284,099)	-	(59,308)	-	(75,024)	-	(149,767)	-
<i>Adjusted Total Expenditures</i>		3,098,816	497,104	1,896,708	52,823	70,005	42,947	539,230	311,163
<i>% of Adjusted Total Expenditures</i>		100.0%	16.0%	61.2%	1.7%	2.3%	1.4%	17.4%	
<i>Cost per ADM</i>		6,114	981	3,742	104	138	85	1,064	
<b>Prairie Grove</b>	<b>1,505.8</b>	\$ 9,243,835	\$ 1,162,871	\$ 5,596,637	\$ 198,255	\$ 501,614	\$ 301,684	\$ 1,482,774	\$ 2,567,797
<i>Less: Federal Expenditures</i>		(779,014)	(44,740)	(93,693)	-	(244,685)	-	(395,896)	-
<i>Adjusted Total Expenditures</i>		8,464,821	1,118,131	5,502,944	198,255	256,929	301,684	1,086,878	2,567,797
<i>% of Adjusted Total Expenditures</i>		100.0%	13.2%	65.0%	2.3%	3.0%	3.6%	12.8%	
<i>Cost per ADM</i>		5,622	743	3,655	132	171	200	722	
<b>Prescott</b>	<b>1,095.6</b>	\$ 8,194,074	\$ 858,409	\$ 4,654,715	\$ 102,318	\$ 545,939	\$ 148,764	\$ 1,883,928	\$ 1,465,502
<i>Less: Federal Expenditures</i>		(1,163,287)	(11,890)	(399,457)	(7,799)	(215,882)	-	(528,258)	-
<i>Adjusted Total Expenditures</i>		7,030,787	846,519	4,255,259	94,520	330,057	148,764	1,355,669	1,465,502
<i>% of Adjusted Total Expenditures</i>		100.0%	12.0%	60.5%	1.3%	4.7%	2.1%	19.3%	
<i>Cost per ADM</i>		6,417	773	3,884	86	301	136	1,237	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Pulaski County Special<sup>1,3</sup></b>	<b>17,858.4</b>	<b>\$ 149,838,175</b>	<b>\$ 18,149,864</b>	<b>\$ 89,688,822</b>	<b>\$ 7,473,210</b>	<b>\$ 11,875,429</b>	<b>\$ 2,003,810</b>	<b>\$ 20,647,040</b>	<b>\$ 19,625,603</b>
<i>Less: Federal Expenditures</i>		(15,074,802)	(360,901)	(3,790,025)	-	(5,507,862)	-	(5,416,014)	-
<i>Adjusted Total Expenditures</i>		134,763,373	17,788,963	85,898,798	7,473,210	6,367,566	2,003,810	15,231,026	19,625,603
<i>% of Adjusted Total Expenditures</i>		100.0%	13.2%	63.7%	5.5%	4.7%	1.5%	11.3%	
<i>Cost per ADM</i>		7,546	996	4,810	418	357	112	853	
<b>Quitman</b>	<b>585.2</b>	<b>\$ 3,581,044</b>	<b>\$ 467,427</b>	<b>\$ 1,994,554</b>	<b>\$ 117,260</b>	<b>\$ 216,058</b>	<b>\$ 131,401</b>	<b>\$ 654,343</b>	<b>\$ 249,008</b>
<i>Less: Federal Expenditures</i>		(472,746)	(73,068)	(90,523)	-	(88,741)	-	(220,414)	-
<i>Adjusted Total Expenditures</i>		3,108,298	394,359	1,904,032	117,260	127,317	131,401	433,930	249,008
<i>% of Adjusted Total Expenditures</i>		100.0%	12.7%	61.3%	3.8%	4.1%	4.2%	14.0%	
<i>Cost per ADM</i>		5,312	674	3,254	200	218	225	742	
<b>Rector</b>	<b>650.6</b>	<b>\$ 4,395,296</b>	<b>\$ 367,467</b>	<b>\$ 2,869,538</b>	<b>\$ 107,374</b>	<b>\$ 276,291</b>	<b>\$ 116,028</b>	<b>\$ 658,598</b>	<b>\$ 334,105</b>
<i>Less: Federal Expenditures</i>		(557,545)	(10,051)	(261,892)	-	(109,785)	-	(175,817)	-
<i>Adjusted Total Expenditures</i>		3,837,750	357,416	2,607,646	107,374	166,505	116,028	482,782	334,105
<i>% of Adjusted Total Expenditures</i>		100.0%	9.3%	67.9%	2.8%	4.3%	3.0%	12.6%	
<i>Cost per ADM</i>		5,899	549	4,008	165	256	178	742	
<b>Riverside</b>	<b>770.2</b>	<b>\$ 5,447,547</b>	<b>\$ 495,637</b>	<b>\$ 3,296,230</b>	<b>\$ 112,257</b>	<b>\$ 371,471</b>	<b>\$ 63,608</b>	<b>\$ 1,108,344</b>	<b>\$ 171,427</b>
<i>Less: Federal Expenditures</i>		(742,579)	-	(331,230)	-	(148,086)	-	(263,262)	-
<i>Adjusted Total Expenditures</i>		4,704,969	495,637	2,965,000	112,257	223,385	63,608	845,082	171,427
<i>% of Adjusted Total Expenditures</i>		100.0%	10.5%	63.0%	2.4%	4.7%	1.4%	18.0%	
<i>Cost per ADM</i>		6,109	644	3,850	146	290	83	1,097	
<b>Riverview</b>	<b>1,294.0</b>	<b>\$ 8,260,591</b>	<b>\$ 788,069</b>	<b>\$ 5,126,066</b>	<b>\$ 162,331</b>	<b>\$ 617,256</b>	<b>\$ 121,159</b>	<b>\$ 1,445,711</b>	<b>\$ 1,688,689</b>
<i>Less: Federal Expenditures</i>		(1,637,413)	(61,449)	(669,172)	-	(278,825)	-	(627,967)	(215,329)
<i>Adjusted Total Expenditures</i>		6,623,178	726,620	4,456,894	162,331	338,430	121,159	817,744	1,473,359
<i>% of Adjusted Total Expenditures</i>		100.0%	11.0%	67.3%	2.5%	5.1%	1.8%	12.3%	
<i>Cost per ADM</i>		5,118	562	3,444	125	262	94	632	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Rogers</b>	<b>12,730.1</b>	<b>\$ 88,678,766</b>	<b>\$ 8,704,469</b>	<b>\$ 54,919,054</b>	<b>\$ 2,631,288</b>	<b>\$ 7,350,809</b>	<b>\$ 1,126,635</b>	<b>\$ 13,946,511</b>	<b>\$ 26,368,229</b>
<i>Less: Federal Expenditures</i>		(9,994,650)	(224,592)	(3,206,533)	(96,822)	(2,550,792)	(121,490)	(3,794,421)	-
<i>Adjusted Total Expenditures</i>		78,684,116	8,479,876	51,712,521	2,534,466	4,800,017	1,005,145	10,152,091	26,368,229
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	65.7%	3.2%	6.1%	1.3%	12.9%	
<i>Cost per ADM</i>		6,181	666	4,062	199	377	79	797	
<b>Rose Bud</b>	<b>799.6</b>	<b>\$ 5,592,332</b>	<b>\$ 565,320</b>	<b>\$ 3,167,177</b>	<b>\$ 156,073</b>	<b>\$ 276,934</b>	<b>\$ 138,128</b>	<b>\$ 1,288,700</b>	<b>\$ 289,148</b>
<i>Less: Federal Expenditures</i>		(781,341)	(10,173)	(301,944)	(9,148)	(121,066)	-	(339,010)	-
<i>Adjusted Total Expenditures</i>		4,810,991	555,147	2,865,233	146,925	155,868	138,128	949,691	289,148
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	59.6%	3.1%	3.2%	2.9%	19.7%	
<i>Cost per ADM</i>		6,017	694	3,583	184	195	173	1,188	
<b>Russellville<sup>1,2</sup></b>	<b>5,034.3</b>	<b>\$ 38,103,124</b>	<b>\$ 3,949,439</b>	<b>\$ 23,135,780</b>	<b>\$ 585,634</b>	<b>\$ 3,056,141</b>	<b>\$ 450,975</b>	<b>\$ 6,925,155</b>	<b>\$ 3,572,664</b>
<i>Less: Federal Expenditures</i>		(5,690,684)	(109,147)	(1,892,503)	-	(1,099,570)	(1,779)	(2,587,685)	-
<i>Adjusted Total Expenditures</i>		32,412,440	3,840,292	21,243,277	585,634	1,956,571	449,196	4,337,470	3,572,664
<i>% of Adjusted Total Expenditures</i>		100.0%	11.8%	65.5%	1.8%	6.0%	1.4%	13.4%	
<i>Cost per ADM</i>		6,438	763	4,220	116	389	89	862	
<b>Salem</b>	<b>722.9</b>	<b>\$ 4,588,732</b>	<b>\$ 389,050</b>	<b>\$ 2,754,385</b>	<b>\$ 174,237</b>	<b>\$ 261,694</b>	<b>\$ 132,602</b>	<b>\$ 876,765</b>	<b>\$ 188,128</b>
<i>Less: Federal Expenditures</i>		(757,437)	(14,953)	(331,597)	-	(131,681)	(4,126)	(275,081)	-
<i>Adjusted Total Expenditures</i>		3,831,295	374,098	2,422,788	174,237	130,013	128,476	601,683	188,128
<i>% of Adjusted Total Expenditures</i>		100.0%	9.8%	63.2%	4.5%	3.4%	3.4%	15.7%	
<i>Cost per ADM</i>		5,300	517	3,351	241	180	178	832	
<b>Scranton</b>	<b>379.5</b>	<b>\$ 2,531,844</b>	<b>\$ 328,658</b>	<b>\$ 1,482,929</b>	<b>\$ 55,356</b>	<b>\$ 163,181</b>	<b>\$ 41,109</b>	<b>\$ 460,611</b>	<b>\$ 372,625</b>
<i>Less: Federal Expenditures</i>		(274,904)	-	(94,470)	-	(60,925)	-	(119,509)	-
<i>Adjusted Total Expenditures</i>		2,256,940	328,658	1,388,459	55,356	102,256	41,109	341,102	372,625
<i>% of Adjusted Total Expenditures</i>		100.0%	14.6%	61.5%	2.5%	4.5%	1.8%	15.1%	
<i>Cost per ADM</i>		5,947	866	3,658	146	269	108	899	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Searcy</b>	<b>3,694.7</b>	\$ 25,102,778	\$ 2,399,591	\$ 14,178,377	\$ 397,390	\$ 1,576,136	\$ 290,178	\$ 6,261,106	\$ 2,251,007
<i>Less: Federal Expenditures</i>		(2,904,889)	(30,765)	(1,390,720)	-	(564,875)	(2,902)	(915,627)	-
<i>Adjusted Total Expenditures</i>		22,197,888	2,368,826	12,787,658	397,390	1,011,260	287,276	5,345,479	2,251,007
<i>% of Adjusted Total Expenditures</i>		100.0%	10.7%	57.6%	1.8%	4.6%	1.3%	24.1%	
<i>Cost per ADM</i>		6,008	641	3,461	108	274	78	1,447	
<b>Searcy County<sup>2</sup></b>	<b>1,006.6</b>	\$ 8,448,455	\$ 865,228	\$ 4,405,570	\$ 318,483	\$ 550,139	\$ 280,855	\$ 2,028,180	\$ 1,483,610
<i>Less: Federal Expenditures</i>		(1,351,592)	(1,825)	(302,246)	-	(233,995)	-	(813,526)	-
<i>Adjusted Total Expenditures</i>		7,096,863	863,403	4,103,323	318,483	316,144	280,855	1,214,654	1,483,610
<i>% of Adjusted Total Expenditures</i>		100.0%	12.2%	57.8%	4.5%	4.5%	4.0%	17.1%	
<i>Cost per ADM</i>		7,051	858	4,077	316	314	279	1,207	
<b>Sheridan<sup>1</sup></b>	<b>4,200.6</b>	\$ 28,530,116	\$ 2,883,297	\$ 16,715,667	\$ 823,560	\$ 2,093,903	\$ 938,987	\$ 5,074,702	\$ 4,778,928
<i>Less: Federal Expenditures</i>		(3,507,076)	(181,407)	(1,169,791)	-	(975,230)	(36,619)	(1,144,029)	-
<i>Adjusted Total Expenditures</i>		25,023,040	2,701,890	15,545,876	823,560	1,118,673	902,369	3,930,672	4,778,928
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	62.1%	3.3%	4.5%	3.6%	15.7%	
<i>Cost per ADM</i>		5,957	643	3,701	196	266	215	936	
<b>Shirley</b>	<b>545.9</b>	\$ 4,134,594	\$ 355,469	\$ 2,221,842	\$ 145,410	\$ 313,324	\$ 109,418	\$ 989,131	\$ 115,418
<i>Less: Federal Expenditures</i>		(607,988)	(13,473)	(198,736)	-	(111,677)	-	(284,102)	-
<i>Adjusted Total Expenditures</i>		3,526,606	341,996	2,023,105	145,410	201,648	109,418	705,030	115,418
<i>% of Adjusted Total Expenditures</i>		100.0%	9.7%	57.4%	4.1%	5.7%	3.1%	20.0%	
<i>Cost per ADM</i>		6,460	626	3,706	266	369	200	1,292	
<b>Siloam Springs</b>	<b>3,253.4</b>	\$ 21,250,577	\$ 2,338,946	\$ 12,768,250	\$ 545,647	\$ 1,165,032	\$ 377,901	\$ 4,054,802	\$ 2,339,452
<i>Less: Federal Expenditures</i>		(2,302,462)	(50,299)	(804,395)	(33,777)	(557,720)	-	(856,271)	-
<i>Adjusted Total Expenditures</i>		18,948,115	2,288,647	11,963,855	511,870	607,311	377,901	3,198,530	2,339,452
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	63.1%	2.7%	3.2%	2.0%	16.9%	
<i>Cost per ADM</i>		5,824	703	3,677	157	187	116	983	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Sloan-Hendrix</b>	<b>572.0</b>	\$ 3,639,550	\$ 435,651	\$ 2,201,467	\$ 82,496	\$ 210,904	\$ 71,529	\$ 637,503	\$ 1,066,993
<i>Less: Federal Expenditures</i>		(550,172)	(35,555)	(228,681)	-	(87,379)	-	(198,558)	-
<i>Adjusted Total Expenditures</i>		3,089,378	400,097	1,972,786	82,496	123,525	71,529	438,945	1,066,993
<i>% of Adjusted Total Expenditures</i>		100.0%	13.0%	63.9%	2.7%	4.0%	2.3%	14.2%	
<i>Cost per ADM</i>		5,401	699	3,449	144	216	125	767	
<b>Smackover</b>	<b>838.0</b>	\$ 7,154,145	\$ 821,924	\$ 4,358,172	\$ 104,121	\$ 390,023	\$ 94,122	\$ 1,385,783	\$ 1,152,135
<i>Less: Federal Expenditures</i>		(835,194)	(44,090)	(323,116)	-	(115,365)	-	(352,624)	(9,499)
<i>Adjusted Total Expenditures</i>		6,318,951	777,834	4,035,056	104,121	274,659	94,122	1,033,159	1,142,636
<i>% of Adjusted Total Expenditures</i>		100.0%	12.3%	63.9%	1.6%	4.3%	1.5%	16.4%	
<i>Cost per ADM</i>		7,541	928	4,815	124	328	112	1,233	
<b>South Conway County<sup>2</sup></b>	<b>2,384.7</b>	\$ 16,761,977	\$ 1,953,940	\$ 9,828,645	\$ 411,719	\$ 1,083,939	\$ 517,242	\$ 2,966,493	\$ 5,421,959
<i>Less: Federal Expenditures</i>		(2,465,735)	(161,994)	(954,529)	(34,640)	(534,403)	(32,541)	(747,628)	-
<i>Adjusted Total Expenditures</i>		14,296,242	1,791,946	8,874,115	377,079	549,535	484,701	2,218,865	5,421,959
<i>% of Adjusted Total Expenditures</i>		100.0%	12.5%	62.1%	2.6%	3.8%	3.4%	15.5%	
<i>Cost per ADM</i>		5,995	751	3,721	158	230	203	930	
<b>South Mississippi County</b>	<b>1,352.1</b>	\$ 10,309,446	\$ 1,040,441	\$ 5,821,147	\$ 234,940	\$ 791,080	\$ 231,006	\$ 2,190,833	\$ 349,594
<i>Less: Federal Expenditures</i>		(1,817,320)	(33,012)	(616,808)	(14,423)	(379,284)	(60,499)	(713,295)	-
<i>Adjusted Total Expenditures</i>		8,492,127	1,007,429	5,204,339	220,517	411,796	170,507	1,477,538	349,594
<i>% of Adjusted Total Expenditures</i>		100.0%	11.9%	61.3%	2.6%	4.8%	2.0%	17.4%	
<i>Cost per ADM</i>		6,281	745	3,849	163	305	126	1,093	
<b>South Side</b>	<b>1,389.6</b>	\$ 9,788,530	\$ 1,148,657	\$ 5,812,007	\$ 220,971	\$ 710,361	\$ 185,706	\$ 1,710,828	\$ 495,541
<i>Less: Federal Expenditures</i>		(1,226,505)	(177,477)	(364,221)	-	(214,182)	-	(470,625)	-
<i>Adjusted Total Expenditures</i>		8,562,025	971,179	5,447,786	220,971	496,179	185,706	1,240,204	495,541
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	63.6%	2.6%	5.8%	2.2%	14.5%	
<i>Cost per ADM</i>		6,162	699	3,920	159	357	134	893	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Southside-Bee Branch</b>	<b>490.1</b>	\$ 3,445,642	\$ 371,998	\$ 2,098,503	\$ 84,592	\$ 162,672	\$ 113,524	\$ 614,352	\$ 95,782
<i>Less: Federal Expenditures</i>		(470,509)	-	(160,159)	-	(79,901)	(10,562)	(219,888)	-
<i>Adjusted Total Expenditures</i>		2,975,133	371,998	1,938,345	84,592	82,772	102,962	394,464	95,782
<i>% of Adjusted Total Expenditures</i>		100.0%	12.5%	65.2%	2.8%	2.8%	3.5%	13.3%	
<i>Cost per ADM</i>		6,070	759	3,955	173	169	210	805	
<b>Spring Hill</b>	<b>507.0</b>	\$ 3,427,562	\$ 425,289	\$ 2,079,378	\$ 47,101	\$ 212,862	\$ 25,061	\$ 637,872	\$ 272,056
<i>Less: Federal Expenditures</i>		(404,855)	-	(70,780)	-	(98,932)	-	(235,143)	-
<i>Adjusted Total Expenditures</i>		3,022,707	425,289	2,008,598	47,101	113,930	25,061	402,729	272,056
<i>% of Adjusted Total Expenditures</i>		100.0%	14.1%	66.5%	1.6%	3.8%	0.8%	13.3%	
<i>Cost per ADM</i>		5,963	839	3,962	93	225	49	794	
<b>Springdale</b>	<b>14,407.4</b>	\$ 96,834,928	\$ 9,983,876	\$ 62,171,844	\$ 1,326,765	\$ 9,094,548	\$ 1,187,744	\$ 13,070,151	\$ 50,554,094
<i>Less: Federal Expenditures</i>		(12,819,307)	(928,898)	(4,024,764)	(20,425)	(3,098,976)	(328,752)	(4,417,493)	-
<i>Adjusted Total Expenditures</i>		84,015,620	9,054,978	58,147,080	1,306,340	5,995,573	858,992	8,652,658	50,554,094
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	69.2%	1.6%	7.1%	1.0%	10.3%	
<i>Cost per ADM</i>		5,831	628	4,036	91	416	60	601	
<b>Star City<sup>1</sup></b>	<b>1,735.6</b>	\$ 11,620,660	\$ 1,460,857	\$ 6,600,622	\$ 242,978	\$ 824,695	\$ 361,905	\$ 2,129,603	\$ 2,378,373
<i>Less: Federal Expenditures</i>		(1,881,860)	(71,389)	(603,879)	(1,750)	(351,563)	(52,910)	(800,368)	-
<i>Adjusted Total Expenditures</i>		9,738,800	1,389,467	5,996,743	241,227	473,132	308,995	1,329,235	2,378,373
<i>% of Adjusted Total Expenditures</i>		100.0%	14.3%	61.6%	2.5%	4.9%	3.2%	13.6%	
<i>Cost per ADM</i>		5,611	801	3,455	139	273	178	766	
<b>Stephens</b>	<b>547.5</b>	\$ 5,231,644	\$ 851,955	\$ 2,510,274	\$ 111,715	\$ 407,134	\$ 54,233	\$ 1,296,333	\$ 41,600
<i>Less: Federal Expenditures</i>		(1,153,246)	(118,583)	(380,398)	(3,591)	(173,685)	-	(476,988)	-
<i>Adjusted Total Expenditures</i>		4,078,398	733,372	2,129,876	108,124	233,448	54,233	819,344	41,600
<i>% of Adjusted Total Expenditures</i>		100.0%	18.0%	52.2%	2.7%	5.7%	1.3%	20.1%	
<i>Cost per ADM</i>		7,449	1,339	3,890	197	426	99	1,496	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Strong-Huttig</b>	<b>698.4</b>	\$ 5,756,409	\$ 734,143	\$ 3,249,134	\$ 147,711	\$ 404,831	\$ 75,163	\$ 1,145,427	\$ 241,505
<i>Less: Federal Expenditures</i>		(905,229)	-	(502,971)	-	(5,931)	-	(396,328)	-
<i>Adjusted Total Expenditures</i>		4,851,180	734,143	2,746,163	147,711	398,900	75,163	749,099	241,505
<i>% of Adjusted Total Expenditures</i>		100.0%	15.1%	56.6%	3.0%	8.2%	1.5%	15.4%	
<i>Cost per ADM</i>		6,946	1,051	3,932	212	571	108	1,073	
<b>Stuttgart<sup>1</sup></b>	<b>1,840.6</b>	\$ 13,298,058	\$ 1,566,086	\$ 7,830,906	\$ 178,077	\$ 941,854	\$ 80,222	\$ 2,700,913	\$ 1,815,986
<i>Less: Federal Expenditures</i>		(2,159,001)	(77,955)	(676,816)	(13,756)	(389,211)	-	(1,001,262)	-
<i>Adjusted Total Expenditures</i>		11,139,057	1,488,131	7,154,090	164,321	552,642	80,222	1,699,651	1,815,986
<i>% of Adjusted Total Expenditures</i>		100.0%	13.4%	64.2%	1.5%	5.0%	0.7%	15.3%	
<i>Cost per ADM</i>		6,052	809	3,887	89	300	44	923	
<b>Texarkana<sup>1,2</sup></b>	<b>4,392.5</b>	\$ 33,824,607	\$ 3,987,649	\$ 19,384,260	\$ 557,223	\$ 2,993,051	\$ 399,468	\$ 6,502,957	\$ 6,404,933
<i>Less: Federal Expenditures</i>		(5,662,413)	(323,011)	(1,671,986)	-	(1,022,872)	(3,650)	(2,640,894)	-
<i>Adjusted Total Expenditures</i>		28,162,194	3,664,638	17,712,274	557,223	1,970,179	395,818	3,862,063	6,404,933
<i>% of Adjusted Total Expenditures</i>		100.0%	13.0%	62.9%	2.0%	7.0%	1.4%	13.7%	
<i>Cost per ADM</i>		6,411	834	4,032	127	449	90	879	
<b>Trumann</b>	<b>1,739.7</b>	\$ 12,373,529	\$ 1,303,610	\$ 7,281,670	\$ 221,871	\$ 1,021,520	\$ 240,514	\$ 2,304,344	\$ 370,101
<i>Less: Federal Expenditures</i>		(2,400,807)	(231,017)	(828,489)	(8,437)	(375,856)	(155)	(956,852)	-
<i>Adjusted Total Expenditures</i>		9,972,722	1,072,593	6,453,181	213,434	645,664	240,358	1,347,492	370,101
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	64.7%	2.1%	6.5%	2.4%	13.5%	
<i>Cost per ADM</i>		5,732	617	3,709	123	371	138	775	
<b>Turrell</b>	<b>367.1</b>	\$ 3,386,298	\$ 450,946	\$ 1,801,168	\$ 48,634	\$ 221,870	\$ 92,132	\$ 771,550	\$ 464,649
<i>Less: Federal Expenditures</i>		(849,859)	(11,941)	(420,220)	-	(81,750)	-	(335,948)	-
<i>Adjusted Total Expenditures</i>		2,536,439	439,005	1,380,947	48,634	140,120	92,132	435,602	464,649
<i>% of Adjusted Total Expenditures</i>		100.0%	17.3%	54.4%	1.9%	5.5%	3.6%	17.2%	
<i>Cost per ADM</i>		6,909	1,196	3,762	132	382	251	1,187	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Twin Rivers</b>	<b>483.6</b>	\$ 4,042,933	\$ 456,815	\$ 2,214,012	\$ 154,469	\$ 219,345	\$ 142,057	\$ 856,234	\$ 142,132
<i>Less: Federal Expenditures</i>		(620,612)	-	(186,624)	-	(98,701)	-	(335,287)	-
<i>Adjusted Total Expenditures</i>		3,422,321	456,815	2,027,388	154,469	120,644	142,057	520,947	142,132
<i>% of Adjusted Total Expenditures</i>		100.0%	13.3%	59.2%	4.5%	3.5%	4.2%	15.2%	
<i>Cost per ADM</i>		7,076	945	4,192	319	249	294	1,077	
<b>Two Rivers</b>	<b>1,084.2</b>	\$ 9,340,906	\$ 1,075,313	\$ 4,967,795	\$ 329,313	\$ 704,191	\$ 177,304	\$ 2,086,990	\$ 944,957
<i>Less: Federal Expenditures</i>		(1,627,579)	(6,238)	(586,108)	(7,756)	(272,360)	(1,800)	(753,317)	-
<i>Adjusted Total Expenditures</i>		7,713,327	1,069,075	4,381,686	321,556	431,831	175,505	1,333,673	944,957
<i>% of Adjusted Total Expenditures</i>		100.0%	13.9%	56.8%	4.2%	5.6%	2.3%	17.3%	
<i>Cost per ADM</i>		7,115	986	4,042	297	398	162	1,230	
<b>Valley Springs</b>	<b>951.1</b>	\$ 6,091,293	\$ 535,432	\$ 3,834,314	\$ 184,899	\$ 369,193	\$ 76,267	\$ 1,091,187	\$ 419,117
<i>Less: Federal Expenditures</i>		(777,131)	(4,222)	(332,503)	-	(150,441)	(94)	(289,871)	-
<i>Adjusted Total Expenditures</i>		5,314,162	531,210	3,501,811	184,899	218,753	76,173	801,316	419,117
<i>% of Adjusted Total Expenditures</i>		100.0%	10.0%	65.9%	3.5%	4.1%	1.4%	15.1%	
<i>Cost per ADM</i>		5,587	559	3,682	194	230	80	842	
<b>Valley View</b>	<b>1,656.6</b>	\$ 10,002,052	\$ 992,528	\$ 5,823,966	\$ 219,251	\$ 538,102	\$ 206,427	\$ 2,221,778	\$ 4,284,984
<i>Less: Federal Expenditures</i>		(978,860)	-	(307,830)	-	(309,250)	-	(361,780)	-
<i>Adjusted Total Expenditures</i>		9,023,192	992,528	5,516,136	219,251	228,852	206,427	1,859,998	4,284,984
<i>% of Adjusted Total Expenditures</i>		100.0%	11.0%	61.1%	2.4%	2.5%	2.3%	20.6%	
<i>Cost per ADM</i>		5,447	599	3,330	132	138	125	1,123	
<b>Van Buren<sup>1</sup></b>	<b>5,514.3</b>	\$ 38,960,378	\$ 3,720,914	\$ 23,846,808	\$ 842,298	\$ 3,206,078	\$ 637,409	\$ 6,706,870	\$ 10,254,121
<i>Less: Federal Expenditures</i>		(5,379,655)	(130,225)	(2,217,147)	(104,780)	(1,105,143)	(2,700)	(1,819,659)	-
<i>Adjusted Total Expenditures</i>		33,580,723	3,590,689	21,629,661	737,518	2,100,935	634,709	4,887,211	10,254,121
<i>% of Adjusted Total Expenditures</i>		100.0%	10.7%	64.4%	2.2%	6.3%	1.9%	14.6%	
<i>Cost per ADM</i>		6,090	651	3,922	134	381	115	886	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Van Cove</b>	<b>508.5</b>	\$ 3,583,763	\$ 468,943	\$ 1,907,380	\$ 77,677	\$ 253,295	\$ 202,863	\$ 673,604	\$ 291,768
<i>Less: Federal Expenditures</i>		(491,690)	(32,071)	(99,015)	-	(98,772)	(155)	(261,678)	-
<i>Adjusted Total Expenditures</i>		3,092,073	436,873	1,808,366	77,677	154,523	202,708	411,927	291,768
<i>% of Adjusted Total Expenditures</i>		100.0%	14.1%	58.5%	2.5%	5.0%	6.6%	13.3%	
<i>Cost per ADM</i>		6,081	859	3,556	153	304	399	810	
<b>Vilonia</b>	<b>2,707.4</b>	\$ 18,467,689	\$ 2,289,126	\$ 10,333,129	\$ 430,522	\$ 1,759,368	\$ 376,371	\$ 3,279,174	\$ 2,047,403
<i>Less: Federal Expenditures</i>		(2,370,701)	(26,866)	(504,913)	-	(700,385)	(14,458)	(1,124,080)	(437,778)
<i>Adjusted Total Expenditures</i>		16,096,988	2,262,260	9,828,216	430,522	1,058,983	361,913	2,155,095	1,609,625
<i>% of Adjusted Total Expenditures</i>		100.0%	14.1%	61.1%	2.7%	6.6%	2.2%	13.4%	
<i>Cost per ADM</i>		5,946	836	3,630	159	391	134	796	
<b>Viola</b>	<b>422.2</b>	\$ 3,208,143	\$ 370,404	\$ 1,866,824	\$ 120,691	\$ 187,010	\$ 138,223	\$ 524,991	\$ 120,285
<i>Less: Federal Expenditures</i>		(454,632)	(36,448)	(188,064)	-	(75,033)	(2,019)	(153,068)	
<i>Adjusted Total Expenditures</i>		2,753,511	333,956	1,678,760	120,691	111,977	136,204	371,924	120,285
<i>% of Adjusted Total Expenditures</i>		100.0%	12.1%	61.0%	4.4%	4.1%	4.9%	13.5%	
<i>Cost per ADM</i>		6,522	791	3,976	286	265	323	881	
<b>Waldo</b>	<b>320.4</b>	\$ 3,071,252	\$ 550,141	\$ 1,594,261	\$ 30,946	\$ 180,941	\$ 30,610	\$ 684,353	\$ 32,601
<i>Less: Federal Expenditures</i>		(739,854)	(81,463)	(310,772)	(3,764)	(94,299)	(5,679)	(243,877)	-
<i>Adjusted Total Expenditures</i>		2,331,398	468,677	1,283,490	27,182	86,642	24,931	440,476	32,601
<i>% of Adjusted Total Expenditures</i>		100.0%	20.1%	55.1%	1.2%	3.7%	1.1%	18.9%	
<i>Cost per ADM</i>		7,277	1,463	4,006	85	270	78	1,375	
<b>Waldron</b>	<b>1,692.8</b>	\$ 10,601,709	\$ 1,010,846	\$ 6,299,077	\$ 368,897	\$ 737,295	\$ 210,133	\$ 1,975,461	\$ 4,824,400
<i>Less: Federal Expenditures</i>		(1,955,773)	(133,722)	(664,904)	(21,645)	(347,865)	(48)	(787,590)	-
<i>Adjusted Total Expenditures</i>		8,645,935	877,124	5,634,173	347,253	389,430	210,086	1,187,870	4,824,400
<i>% of Adjusted Total Expenditures</i>		100.0%	10.1%	65.2%	4.0%	4.5%	2.4%	13.7%	
<i>Cost per ADM</i>		5,108	518	3,328	205	230	124	702	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Walnut Ridge</b>	<b>743.8</b>	\$ 5,283,618	\$ 629,963	\$ 3,030,474	\$ 100,808	\$ 269,407	\$ 109,660	\$ 1,143,305	\$ 233,408
<i>Less: Federal Expenditures</i>		(696,138)	(54,201)	(259,057)	-	(80,836)	-	(302,045)	-
<i>Adjusted Total Expenditures</i>		4,587,480	575,763	2,771,418	100,808	188,571	109,660	841,260	233,408
<i>% of Adjusted Total Expenditures</i>		100.0%	12.6%	60.4%	2.2%	4.1%	2.4%	18.3%	
<i>Cost per ADM</i>		6,168	774	3,726	136	254	147	1,131	
<b>Warren<sup>1,2</sup></b>	<b>1,572.4</b>	\$ 13,197,553	\$ 1,596,020	\$ 7,584,977	\$ 225,317	\$ 869,835	\$ 128,445	\$ 2,792,959	\$ 2,367,045
<i>Less: Federal Expenditures</i>		(2,242,546)	(104,533)	(1,127,411)	(16,998)	(331,374)	(2,090)	(660,139)	(2,548)
<i>Adjusted Total Expenditures</i>		10,955,007	1,491,488	6,457,566	208,319	538,461	126,355	2,132,819	2,364,497
<i>% of Adjusted Total Expenditures</i>		100.0%	13.6%	58.9%	1.9%	4.9%	1.2%	19.5%	
<i>Cost per ADM</i>		6,967	949	4,107	132	342	80	1,356	
<b>Watson Chapel</b>	<b>3,267.2</b>	\$ 21,417,760	\$ 2,340,185	\$ 12,900,950	\$ 603,593	\$ 1,757,693	\$ 440,308	\$ 3,375,032	\$ 668,381
<i>Less: Federal Expenditures</i>		(2,973,582)	(2,779)	(1,163,277)	-	(574,373)	(65,709)	(1,167,444)	-
<i>Adjusted Total Expenditures</i>		18,444,178	2,337,407	11,737,672	603,593	1,183,320	374,599	2,207,587	668,381
<i>% of Adjusted Total Expenditures</i>		100.0%	12.7%	63.6%	3.3%	6.4%	2.0%	12.0%	
<i>Cost per ADM</i>		5,645	715	3,593	185	362	115	676	
<b>Weiner</b>	<b>361.5</b>	\$ 2,972,748	\$ 330,374	\$ 1,654,217	\$ 40,780	\$ 133,361	\$ 37,012	\$ 777,005	\$ 94,410
<i>Less: Federal Expenditures</i>		(264,745)	-	(117,310)	-	(53,085)	-	(94,351)	-
<i>Adjusted Total Expenditures</i>		2,708,003	330,374	1,536,907	40,780	80,276	37,012	682,654	94,410
<i>% of Adjusted Total Expenditures</i>		100.0%	12.2%	56.8%	1.5%	3.0%	1.4%	25.2%	
<i>Cost per ADM</i>		7,491	914	4,252	113	222	102	1,888	
<b>West Fork</b>	<b>1,153.7</b>	\$ 7,554,263	\$ 734,280	\$ 4,514,854	\$ 256,831	\$ 645,166	\$ 189,128	\$ 1,214,004	\$ 991,272
<i>Less: Federal Expenditures</i>		(632,745)	-	(101,982)	-	(151,391)	-	(379,372)	-
<i>Adjusted Total Expenditures</i>		6,921,518	734,280	4,412,872	256,831	493,775	189,128	834,632	991,272
<i>% of Adjusted Total Expenditures</i>		100.0%	10.6%	63.8%	3.7%	7.1%	2.7%	12.1%	
<i>Cost per ADM</i>		6,000	636	3,825	223	428	164	723	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>West Memphis</b>	<b>6,088.0</b>	\$ 42,043,669	\$ 4,256,012	\$ 24,946,019	\$ 214,691	\$ 2,912,273	\$ 352,276	\$ 9,362,397	\$ 2,178,732
<i>Less: Federal Expenditures</i>		(7,582,481)	(770,510)	(2,043,910)	(17,617)	(1,246,048)	-	(3,504,397)	(13,187)
<i>Adjusted Total Expenditures</i>		34,461,188	3,485,502	22,902,110	197,074	1,666,225	352,276	5,858,000	2,165,545
<i>% of Adjusted Total Expenditures</i>		100.0%	10.1%	66.5%	0.6%	4.8%	1.0%	17.0%	
<i>Cost per ADM</i>		5,660	573	3,762	32	274	58	962	
<b>Western Yell County</b>	<b>431.4</b>	\$ 3,280,257	\$ 413,017	\$ 1,853,624	\$ 44,024	\$ 236,526	\$ 47,021	\$ 686,045	\$ 123,655
<i>Less: Federal Expenditures</i>		(497,177)	(40,293)	(115,173)	-	(103,148)	-	(238,563)	
<i>Adjusted Total Expenditures</i>		2,783,080	372,724	1,738,452	44,024	133,378	47,021	447,482	123,655
<i>% of Adjusted Total Expenditures</i>		100.0%	13.4%	62.5%	1.6%	4.8%	1.7%	16.1%	
<i>Cost per ADM</i>		6,451	864	4,029	102	309	109	1,037	
<b>Westside (Cleburne)</b>	<b>517.3</b>	\$ 3,692,226	\$ 444,287	\$ 2,108,415	\$ 112,237	\$ 320,000	\$ 88,741	\$ 618,547	\$ 141,999
<i>Less: Federal Expenditures</i>		(518,943)	(54,098)	(178,445)	-	(100,749)	-	(185,652)	
<i>Adjusted Total Expenditures</i>		3,173,283	390,189	1,929,970	112,237	219,251	88,741	432,895	141,999
<i>% of Adjusted Total Expenditures</i>		100.0%	12.3%	60.8%	3.5%	6.9%	2.8%	13.6%	
<i>Cost per ADM</i>		6,135	754	3,731	217	424	172	837	
<b>Westside (Craighead)</b>	<b>1,663.5</b>	\$ 11,128,658	\$ 1,062,722	\$ 6,060,715	\$ 440,129	\$ 1,073,399	\$ 246,627	\$ 2,245,066	\$ 1,236,985
<i>Less: Federal Expenditures</i>		(1,331,205)	(1,390)	(628,843)	-	(346,842)	-	(354,130)	-
<i>Adjusted Total Expenditures</i>		9,797,452	1,061,332	5,431,872	440,129	726,557	246,627	1,890,936	1,236,985
<i>% of Adjusted Total Expenditures</i>		100.0%	10.8%	55.4%	4.5%	7.4%	2.5%	19.3%	
<i>Cost per ADM</i>		5,890	638	3,265	265	437	148	1,137	
<b>Westside (Johnson)</b>	<b>570.8</b>	\$ 4,136,797	\$ 359,051	\$ 2,480,099	\$ 106,088	\$ 148,551	\$ 118,723	\$ 924,284	\$ 729,401
<i>Less: Federal Expenditures</i>		(721,911)	(13,442)	(306,181)	-	(105,923)	(15,000)	(281,365)	(21,588)
<i>Adjusted Total Expenditures</i>		3,414,886	345,610	2,173,918	106,088	42,628	103,723	642,919	707,813
<i>% of Adjusted Total Expenditures</i>		100.0%	10.1%	63.7%	3.1%	1.2%	3.0%	18.8%	
<i>Cost per ADM</i>		5,983	606	3,809	186	75	182	1,126	



**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>White County Central</b>	<b>679.8</b>	\$ 4,309,179	\$ 443,978	\$ 2,619,099	\$ 103,971	\$ 283,365	\$ 83,273	\$ 775,492	\$ 289,073
<i>Less: Federal Expenditures</i>		(463,614)	-	(152,396)	-	(121,979)	(7,608)	(181,631)	
<i>Adjusted Total Expenditures</i>		3,845,565	443,978	2,466,704	103,971	161,386	75,665	593,861	289,073
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	64.1%	2.7%	4.2%	2.0%	15.4%	
<i>Cost per ADM</i>		5,657	653	3,629	153	237	111	874	
<b>White Hall</b>	<b>3,186.8</b>	\$ 21,597,974	\$ 2,126,657	\$ 13,028,058	\$ 369,473	\$ 1,760,029	\$ 246,651	\$ 4,067,105	\$ 3,231,240
<i>Less: Federal Expenditures</i>		(1,936,169)	(14,379)	(493,877)	(54,695)	(559,917)	(4,043)	(809,258)	-
<i>Adjusted Total Expenditures</i>		19,661,806	2,112,279	12,534,181	314,779	1,200,112	242,608	3,257,848	3,231,240
<i>% of Adjusted Total Expenditures</i>		100.0%	10.7%	63.7%	1.6%	6.1%	1.2%	16.6%	
<i>Cost per ADM</i>		6,170	663	3,933	99	377	76	1,022	
<b>Wickes</b>	<b>667.7</b>	\$ 5,732,770	\$ 693,633	\$ 3,205,956	\$ 157,246	\$ 376,000	\$ 174,981	\$ 1,124,954	\$ 258,140
<i>Less: Federal Expenditures</i>		(876,999)	(8,572)	(320,551)	(8,510)	(164,981)	(66)	(374,319)	-
<i>Adjusted Total Expenditures</i>		4,855,771	685,062	2,885,405	148,735	211,019	174,914	750,635	258,140
<i>% of Adjusted Total Expenditures</i>		100.0%	14.1%	59.4%	3.1%	4.3%	3.6%	15.5%	
<i>Cost per ADM</i>		7,272	1,026	4,321	223	316	262	1,124	
<b>Wonderview</b>	<b>427.3</b>	\$ 3,034,751	\$ 343,455	\$ 1,860,049	\$ 102,936	\$ 157,991	\$ 27,805	\$ 542,515	\$ 157,278
<i>Less: Federal Expenditures</i>		(448,226)	(10,822)	(181,091)	(1,934)	(75,594)	(2,067)	(176,719)	
<i>Adjusted Total Expenditures</i>		2,586,525	332,633	1,678,959	101,002	82,398	25,738	365,795	157,278
<i>% of Adjusted Total Expenditures</i>		100.0%	12.9%	64.9%	3.9%	3.2%	1.0%	14.1%	
<i>Cost per ADM</i>		6,053	778	3,929	236	193	60	856	
<b>Woodlawn</b>	<b>575.5</b>	\$ 3,760,670	\$ 392,670	\$ 2,293,836	\$ 86,364	\$ 260,771	\$ 124,511	\$ 602,517	\$ 173,904
<i>Less: Federal Expenditures</i>		(289,764)	-	(79,454)	-	(72,752)	(71)	(137,487)	-
<i>Adjusted Total Expenditures</i>		3,470,906	392,670	2,214,382	86,364	188,019	124,440	465,030	173,904
<i>% of Adjusted Total Expenditures</i>		100.0%	11.3%	63.8%	2.5%	5.4%	3.6%	13.4%	
<i>Cost per ADM</i>		6,032	682	3,848	150	327	216	808	

**Arkansas Public School Districts  
Classification of Expenditures by School District  
For The Year Ended June 30, 2005**

**Schedule 1**

District	ADM <sup>4</sup>	Total Expenditures	Salaries and Benefits				Non-Salary Transportation	Other Expenditures	Facilities
			Administration	Instruction	Transportation	Other			
<b>Wynne</b>	<b>3,149.3</b>	<b>\$ 19,253,788</b>	<b>\$ 2,030,913</b>	<b>\$ 12,801,735</b>	<b>\$ 357,773</b>	<b>\$ 1,443,136</b>	<b>\$ 215,060</b>	<b>\$ 2,405,171</b>	<b>\$ 1,583,704</b>
<i>Less: Federal Expenditures</i>		(3,047,820)	(175,456)	(1,192,246)	(29,367)	(623,927)	-	(1,026,824)	-
<i>Adjusted Total Expenditures</i>		16,205,968	1,855,457	11,609,488	328,406	819,209	215,060	1,378,347	1,583,704
<i>% of Adjusted Total Expenditures</i>		100.0%	11.4%	71.6%	2.0%	5.1%	1.3%	8.5%	
<i>Cost per ADM</i>		5,146	589	3,686	104	260	68	438	
<b>Yellville-Summitt</b>	<b>957.3</b>	<b>\$ 6,838,644</b>	<b>\$ 701,960</b>	<b>\$ 4,095,349</b>	<b>\$ 170,281</b>	<b>\$ 450,143</b>	<b>\$ 181,912</b>	<b>\$ 1,238,999</b>	<b>\$ 310,754</b>
<i>Less: Federal Expenditures</i>		(996,917)	(30,720)	(240,149)	(14)	(163,496)	(31,250)	(531,288)	
<i>Adjusted Total Expenditures</i>		5,841,727	671,240	3,855,201	170,267	286,647	150,662	707,711	310,754
<i>% of Adjusted Total Expenditures</i>		100.0%	11.5%	66.0%	2.9%	4.9%	2.6%	12.1%	
<i>Cost per ADM</i>		6,102	701	4,027	178	299	157	739	

Footnotes

<sup>1</sup> The expenditures for these school districts include costs of operating Adult Education programs; however, the students for these programs are not included in their ADM. (Source: Arkansas Department of Workforce Education)

<sup>2</sup> The expenditures for these school districts include the costs of operating Area Career/Technical Education Centers which are also used by students of other school districts; however, the students from the other districts are not included in the lead districts ADM. Districts are billed based upon student enrollment. (Source: Arkansas Department of Workforce Education)

<sup>3</sup> The ADM's for the three (3) Pulaski County school districts were adjusted to account for Magnet school students. The ADM's for these districts were also adjusted to include Majority to Minority students.

<sup>4</sup> Average daily membership (ADM) numbers are the 2004-2005 three quarter average ADM's obtained from the Arkansas Department of Education.

# **Schedule 2**

## **Administrator Salaries and Benefits**

---

**For the Year Ended June 30, 2005**

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Alma</b>												
Superintendent	1.00	\$139,894.46	\$115,486.40	\$13,400.06	\$8,377.00			\$1,905.00		\$726.00	\$139,894.06	(\$0.40)
Asst Supt / Dir / Coord	9.00	780,156.51	661,669.34	118,487.17								
Principals	4.00	409,116.69	335,950.64	73,166.05								
Assistant Principals	5.00	429,208.74	348,204.25	81,004.49								
<b>Alpena</b>												
Superintendent	1.00	85,239.42	78,573.00	6,456.42						210.00	85,179.42	(60.00)
Asst Supt / Dir / Coord	2.23	77,376.54	68,915.90	8,460.64								
Principals	2.00	142,761.23	117,652.00	25,109.23								
Assistant Principals	0.00	0.00	-	-								
<b>Alzheimer Unified</b>												
Superintendent	1.00	92,000.03	75,000.00	16,217.03						783.00	92,000.03	0.00
Asst Supt / Dir / Coord	2.04	110,131.85	89,746.53	20,385.32								
Principals	2.00	148,966.17	127,570.71	21,395.46								
Assistant Principals	0.00	0.00	-	-								
<b>Arkadelphia</b>												
Superintendent	1.00	153,263.39	106,652.60	37,832.25	\$738.72*			\$6,533.82		1,506.00*	153,263.39	0.00
Asst Supt / Dir / Coord	6.54	468,150.76	388,761.87	78,417.33	796.56					175.00		
Principals	5.00	378,054.19	320,053.48	58,000.71								
Assistant Principals	3.00	221,774.91	178,269.52	43,505.39								
<b>Armored</b>												
Superintendent	1.00	80,095.57	59,900.00	14,600.57		\$5,400.00				195.00	80,095.57	0.00
Asst Supt / Dir / Coord	3.00	122,338.75	97,538.40	24,800.35								
Principals	2.00	137,294.57	111,301.33	25,993.24								
Assistant Principals	0.00	0.00	-	-								
<b>Ashdown</b>												
Superintendent	1.00	105,065.75	82,638.60	18,277.15			\$3,000.00*			1,150.00	105,065.75	0.00
Asst Supt / Dir / Coord	4.73	315,995.30	265,491.70	50,503.60								
Principals	5.00	388,276.31	316,443.85	71,832.46								
Assistant Principals	2.00	128,899.80	103,729.06	25,170.74								
<b>Atkins</b>												
Superintendent	1.00	80,286.22	71,890.82	7,965.40						430.00	80,286.22	0.00
Asst Supt / Dir / Coord	1.29	64,106.96	58,019.52	6,087.44								
Principals	3.00	217,865.25	182,715.14	35,150.11								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Augusta</b>												
Superintendent	1.00	96,982.17	\$88,357.78	\$8,624.39							\$89,904.39	(\$7,077.78)
Asst Supt / Dir / Coord	3.88	222,508.30	187,837.35	34,670.95								
Principals	4.00	299,018.56	241,534.67	57,483.89								
Assistant Principals	1.00	31,845.39	25,462.51	6,382.88								
<b>Bald Knob</b>												
Superintendent	1.00	98,048.20	89,490.64	8,327.56						\$230.00	100,548.11	2,499.91
Asst Supt / Dir / Coord	4.55	282,645.71	233,350.96	49,294.75								
Principals	3.00	212,386.79	170,076.40	42,310.39								
Assistant Principals	2.75	171,664.65	137,873.53	33,791.12								
<b>Barton-Lexa</b>												
Superintendent	1.00	107,354.88	88,964.96	7,613.92	\$4,000.00	\$6,000.00				776.00	107,354.92	0.04
Asst Supt / Dir / Coord	3.10	194,753.61	166,242.84	28,510.77								
Principals	3.00	239,867.24	205,165.75	34,701.49								
Assistant Principals	0.00	0.00	-	-								
<b>Batesville</b>												
Superintendent	1.00	144,387.71	100,301.25	33,211.46	3,900.00			\$1,053.00	\$4,000.00	1,922.00	144,523.46	135.75
Asst Supt / Dir / Coord	12.25	677,710.85	549,008.80	124,502.05	4,200.00							
Principals	7.00	581,703.04	480,620.45	101,082.59								
Assistant Principals	2.00	157,294.26	126,432.77	30,861.49								
<b>Bauxite</b>												
Superintendent	1.00	108,659.16	89,776.00	8,119.96	1,200.00	9,400.00		163.20			109,283.16	624.00
Asst Supt / Dir / Coord	6.11	308,697.75	241,531.44	60,101.31				2,795.00		4,270.00		
Principals	2.09	162,361.99	127,454.14	32,081.85				1,118.00		1,708.00		
Assistant Principals	1.00	71,069.50	55,490.00	14,166.50				559.00		854.00		
<b>Bay</b>												
Superintendent	1.00	87,029.97	70,000.00	16,559.97						470.00	87,029.97	0.00
Asst Supt / Dir / Coord	2.11	84,771.09	68,271.27	16,499.82								
Principals	1.99	137,243.15	110,523.68	26,719.47								
Assistant Principals	0.00	0.00	-	-								
<b>Bearden</b>												
Superintendent	1.00	95,551.12	83,926.43	8,824.69		2,400.00				400.00	95,550.69	(0.43)
Asst Supt / Dir / Coord	2.77	135,624.18	112,144.14	23,480.04								
Principals	2.50	193,939.79	156,407.84	37,531.95								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Beebe</b>												
Superintendent	1.00	\$109,362.99	\$99,075.00	\$9,746.99				\$36.00		\$505.00	\$109,362.99	\$0.00
Asst Supt / Dir / Coord	6.40	416,381.07	347,178.15	69,202.92								
Principals	8.00	639,246.78	523,583.50	115,663.28								
Assistant Principals	4.60	300,120.45	246,251.33	53,869.12								
<b>Benton</b>												
Superintendent	1.00	158,712.11	121,782.71	34,609.40	\$2,100.00					220.00	151,864.40	(6,847.71)
Asst Supt / Dir / Coord	15.00	1,207,320.82	930,770.48	263,062.81	2,701.53					10,786.00		
Principals	7.22	674,693.11	528,163.73	141,440.38						5,089.00		
Assistant Principals	8.00	628,703.28	478,415.32	145,510.96						4,777.00		
<b>Bentonville</b>												
Superintendent	1.00	468,832.20	395,054.08	67,726.28	4,461.84			1,030.00		560.00	235,382.61	(233,449.59)
Asst Supt / Dir / Coord	14.40	1,201,660.58	1,004,147.77	197,512.81								
Principals	11.50	1,099,683.78	915,698.94	183,984.84								
Assistant Principals	16.50	1,327,934.77	1,107,669.07	220,265.70								
<b>Bergman</b>												
Superintendent	1.00	93,312.75	85,798.00	7,319.75						195.00	101,442.05	8,129.30
Asst Supt / Dir / Coord	4.51	164,199.20	133,185.34	31,013.86								
Principals	3.00	217,275.37	179,262.00	38,013.37								
Assistant Principals	0.00	0.00	-	-								
<b>Berryville</b>												
Superintendent	1.00	112,104.75	89,233.00	22,871.75							111,604.75	(500.00)
Asst Supt / Dir / Coord	5.57	277,677.45	236,591.63	41,085.82								
Principals	4.00	295,675.78	238,172.00	57,503.78								
Assistant Principals	1.00	65,720.71	52,727.00	12,993.71								
<b>Bismarck</b>												
Superintendent	1.00	141,039.81	95,966.33	27,798.18		\$9,125.00		150.30	\$8,000.00		133,330.62	(7,709.19)
Asst Supt / Dir / Coord	4.07	244,629.75	209,978.16	34,651.59								
Principals	2.95	239,371.26	194,800.06	44,571.20								
Assistant Principals	0.00	0.00	-	-								
<b>Black Rock</b>												
Superintendent	1.00	93,558.74	75,863.37	17,695.37							93,558.74	0.00
Asst Supt / Dir / Coord	2.55	81,775.08	65,683.59	16,091.49								
Principals	1.59	106,718.85	85,846.24	20,872.61								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Blevins</b>												
Superintendent	1.00	\$94,435.98	\$84,371.00	\$9,450.06				\$354.92		\$260.00	\$94,435.98	\$0.00
Asst Supt / Dir / Coord	2.63	146,360.08	123,342.01	23,018.07								
Principals	3.19	198,995.71	161,882.42	37,113.29								
Assistant Principals	0.00	0.00	-	-								
<b>Blytheville</b>												
Superintendent	1.00	155,135.84	120,888.99	24,926.86	\$1,800.00			36.00	\$6,623.99	860.00	148,743.76	(6,392.08)
Asst Supt / Dir / Coord	7.41	577,319.56	494,876.44	82,443.12								
Principals	7.00	536,557.78	459,010.60	77,547.18								
Assistant Principals	7.00	497,039.85	418,227.33	78,812.52								
<b>Booneville</b>												
Superintendent	1.00	111,391.57	89,963.38	21,198.19						230.00	102,408.69	(8,982.88)
Asst Supt / Dir / Coord	7.00	374,485.29	304,181.73	70,303.56								
Principals	3.00	242,044.77	196,049.25	45,995.52								
Assistant Principals	2.00	140,891.49	113,517.56	27,373.93								
<b>Bradford</b>												
Superintendent	1.00	98,193.10	80,550.00	17,423.10						220.00	98,193.10	0.00
Asst Supt / Dir / Coord	1.25	51,968.22	45,628.00	6,340.22								
Principals	3.00	195,768.95	163,435.00	32,333.95								
Assistant Principals	0.00	0.00	-	-								
<b>Bradley</b>												
Superintendent	1.00	94,114.00	81,530.00	8,299.96		\$3,600.00		329.04		355.00	93,964.00	(150.00)
Asst Supt / Dir / Coord	1.82	70,869.38	63,629.41	7,239.97								
Principals	2.00	135,022.18	109,776.12	25,246.06								
Assistant Principals	0.00	0.00	-	-								
<b>Brinkley</b>												
Superintendent	1.00	97,980.16	75,400.00	17,880.16	4,200.00					500.00	97,580.16	(400.00)
Asst Supt / Dir / Coord	4.03	212,490.42	177,955.97	34,534.45								
Principals	3.00	246,923.54	200,226.41	46,697.13								
Assistant Principals	1.00	71,865.38	65,361.64	6,503.74								
<b>Brookland</b>												
Superintendent	1.00	92,958.15	79,823.00	12,790.15						345.00	96,435.15	3,477.00
Asst Supt / Dir / Coord	4.71	253,085.49	208,096.36	44,424.13						565.00		
Principals	3.00	230,129.32	187,632.45	42,196.87						300.00		
Assistant Principals	0.79	59,461.24	47,939.44	11,521.80								



**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Bryant</b>												
Superintendent	1.00	\$152,348.61	\$124,775.00	\$26,510.61	\$684.00					\$379.00	\$152,348.61	\$0.00
Asst Supt / Dir / Coord	10.00	848,058.81	694,402.83	153,655.98								
Principals	9.00	816,277.14	681,368.03	134,909.11								
Assistant Principals	10.00	780,536.12	650,966.63	129,569.49								
<b>Buffalo Island Central</b>												
Superintendent	1.00	97,515.99	81,370.00	8,785.99		\$3,600.00*	\$3,000.00*			760.00	96,505.99	(1,010.00)
Asst Supt / Dir / Coord	1.21	45,217.72	37,132.00	7,910.72						175.00		
Principals	3.98	278,891.37	231,431.40	47,459.97								
Assistant Principals	0.00	0.00	-	-								
<b>Cabot</b>												
Superintendent	1.00	214,159.94	162,063.00	43,325.94	6,000.00*			\$1,150.00		1,621.00	214,159.94	0.00
Asst Supt / Dir / Coord	15.50	1,401,198.85	1,172,354.73	228,844.12								
Principals	12.00	1,073,833.86	883,002.50	190,831.36								
Assistant Principals	9.41	691,520.54	561,295.06	130,225.48								
<b>Caddo Hills</b>												
Superintendent	1.00	105,980.20	86,965.64	18,814.56						200.00	106,170.20	190.00
Asst Supt / Dir / Coord	4.36	203,675.74	168,752.82	34,922.92								
Principals	2.00	151,371.86	123,519.00	27,852.86								
Assistant Principals	0.00	0.00	-	-								
<b>Calico Rock</b>												
Superintendent	1.00	73,843.97	59,200.00	14,643.97							73,843.97	0.00
Asst Supt / Dir / Coord	2.09	84,430.19	66,387.49	18,042.70								
Principals	1.93	134,847.85	109,701.84	25,146.01								
Assistant Principals	0.00	0.00	-	-								
<b>Camden Fairview</b>												
Superintendent	1.00	156,207.75	109,853.00	32,577.75	6,960.00*		6,000.00*	102.00		715.00	156,207.75	0.00
Asst Supt / Dir / Coord	11.90	934,269.82	771,923.97	162,345.85								
Principals	6.50	509,192.57	420,598.05	88,594.52								
Assistant Principals	7.22	516,787.88	420,783.88	96,004.00								
<b>Carlisle</b>												
Superintendent	1.00	100,236.00	80,752.40	19,483.60							100,416.60	180.60
Asst Supt / Dir / Coord	1.06	40,339.93	31,874.56	8,465.37								
Principals	2.00	138,118.44	130,356.72	7,761.72								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Cave City</b>												
Superintendent	1.00	\$98,463.82	\$79,020.50	\$19,042.72				\$150.60		\$250.00	\$98,463.82	\$0.00
Asst Supt / Dir / Coord	4.63	219,284.10	176,210.08	43,074.02								
Principals	3.92	277,852.80	238,564.11	39,288.69								
Assistant Principals	1.50	88,984.29	72,175.00	16,809.29								
<b>Cedar Ridge</b>												
Superintendent	1.00	91,486.12	82,077.50	8,663.62			\$500.00			245.00	91,376.12	(110.00)
Asst Supt / Dir / Coord	5.66	368,585.51	300,302.50	68,283.01								
Principals	4.00	265,166.10	215,185.85	49,980.25								
Assistant Principals	0.04	2,717.47	2,181.85	535.62								
<b>Cedarville</b>												
Superintendent	1.00	117,719.23	88,873.00	22,990.63		\$4,800.00		825.60		230.00	117,714.23	(5.00)
Asst Supt / Dir / Coord	2.46	90,477.56	75,110.07	15,367.49								
Principals	3.00	255,558.13	205,196.68	50,361.45								
Assistant Principals	0.00	0.00	-	-								
<b>Centerpoint</b>												
Superintendent	1.00	107,785.67	80,511.20	27,238.47				36.00			106,785.47	(1,000.20)
Asst Supt / Dir / Coord	2.50	141,326.20	118,013.46	23,312.74								
Principals	4.00	321,526.25	269,296.05	52,230.20								
Assistant Principals	0.00	0.00	-	-								
<b>Charleston</b>												
Superintendent	1.00	106,564.71	85,972.00	19,932.71						660.00	106,564.71	0.00
Asst Supt / Dir / Coord	2.00	122,510.76	99,589.00	22,921.76								
Principals	3.00	229,043.35	192,458.00	36,585.35								
Assistant Principals	0.00	0.00	-	-								
<b>Clarendon</b>												
Superintendent	1.00	108,976.59	88,179.30	20,797.29							108,226.59	(750.00)
Asst Supt / Dir / Coord	3.00	247,830.57	211,706.77	31,323.80			4,800.00					
Principals	3.00	204,469.65	174,403.09	30,066.56								
Assistant Principals	0.00	0.00	-	-								
<b>Clarksville</b>												
Superintendent	1.00	117,758.25	105,251.00	9,969.00	\$1,800.00					738.25	109,692.47	(8,065.78)
Asst Supt / Dir / Coord	5.50	425,431.88	360,327.80	65,104.08								
Principals	5.00	440,771.51	364,971.70	75,799.81								
Assistant Principals	2.00	133,816.50	107,887.55	25,928.95								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Cleveland County</b>												
Superintendent	1.00	\$107,134.89	\$85,928.41	\$20,709.47				\$307.01		\$190.00	\$107,086.20	(\$48.69)
Asst Supt / Dir / Coord	4.80	300,242.37	242,932.06	57,310.31								
Principals	3.86	309,572.84	249,812.53	59,760.31								
Assistant Principals	0.00	0.00	-	-								
<b>Clinton</b>												
Superintendent	1.00	112,345.85	84,410.53	19,580.32		\$7,800.00				555.00	107,935.32	(4,410.53)
Asst Supt / Dir / Coord	5.50	363,326.71	296,546.31	66,780.40								
Principals	6.00	439,648.01	361,634.09	78,013.92								
Assistant Principals	0.00	0.00	-	-								
<b>Concord</b>												
Superintendent	1.00	83,608.32	69,775.36	7,175.66		6,000.00		277.30		380.00	83,608.32	0.00
Asst Supt / Dir / Coord	2.23	131,479.12	107,459.16	24,019.96								
Principals	3.00	206,459.42	165,882.36	40,577.06								
Assistant Principals	0.00	0.00	-	-								
<b>Conway</b>												
Superintendent	1.00	179,782.79	133,531.19	39,118.60	\$1,648.00				\$5,000.00	485.00	179,782.83	0.04
Asst Supt / Dir / Coord	26.71	2,144,415.91	1,788,562.03	343,383.88	410.00					12,060.00		
Principals	26.00	1,193,493.30	991,016.43	202,476.87								
Assistant Principals	38.00	1,528,318.75	1,244,761.99	283,556.76								
<b>Coming</b>												
Superintendent	1.00	93,850.61	85,449.96	7,299.65	480.00					621.00	92,920.65	(929.96)
Asst Supt / Dir / Coord	2.37	146,490.69	120,884.61	25,606.08								
Principals	4.50	341,080.98	289,846.94	51,234.04								
Assistant Principals	1.00	66,953.38	53,784.96	13,168.42								
<b>Cotter</b>												
Superintendent	1.00	92,502.81	75,065.00	17,237.81						200.00	92,502.81	0.00
Asst Supt / Dir / Coord	2.62	102,798.43	83,446.56	19,351.87								
Principals	1.98	168,648.43	136,478.95	32,169.48								
Assistant Principals	0.00	0.00	-	-								
<b>County Line</b>												
Superintendent	1.00	86,208.64	77,198.00	8,080.64	720.00					210.00	86,118.64	(90.00)
Asst Supt / Dir / Coord	1.50	57,617.67	46,812.50	10,805.17								
Principals	2.00	150,986.55	123,839.00	27,147.55								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Cross County</b>												
Superintendent	1.00	\$91,511.15	\$68,149.66	\$15,842.49	\$3,000.00	\$4,200.00				\$319.00	\$90,611.49	(\$899.66)
Asst Supt / Dir / Coord	7.23	319,631.87	261,593.41	58,038.46								
Principals	2.00	136,161.08	110,889.12	25,271.96								
Assistant Principals	0.60	42,324.42	34,189.78	8,134.64								
<b>Crossett</b>												
Superintendent	1.00	113,506.19	90,000.00	21,140.19	660.00					1,706.00	114,006.19	500.00
Asst Supt / Dir / Coord	8.00	577,816.13	487,018.58	90,797.55								
Principals	6.00	470,973.51	390,022.72	80,950.79								
Assistant Principals	2.00	97,770.35	79,236.58	18,533.77								
<b>Cushman</b>												
Superintendent	1.00	86,401.30	76,553.36	8,713.54	720.00			\$224.40		190.00	77,005.83	(9,395.47)
Asst Supt / Dir / Coord	2.34	111,931.70	89,093.06	22,838.64								
Principals	1.00	76,274.76	61,204.46	15,070.30								
Assistant Principals	0.00	0.00	-	-								
<b>Cutter-Morning Star</b>												
Superintendent	1.00	86,070.00	77,452.91	8,103.09						514.00	86,070.00	0.00
Asst Supt / Dir / Coord	3.75	246,341.88	202,785.25	43,556.63								
Principals	2.00	163,881.54	132,639.28	31,242.26								
Assistant Principals	0.00	0.00	-	-								
<b>Danville</b>												
Superintendent	1.00	103,654.61	83,683.33	19,751.28						220.00	101,971.28	(1,683.33)
Asst Supt / Dir / Coord	4.00	226,628.63	188,356.54	38,272.09								
Principals	2.00	141,257.71	115,310.00	25,947.71								
Assistant Principals	0.00	0.00	-	-								
<b>Dardanelle</b>												
Superintendent	1.00	116,967.29	96,125.00	20,407.29						435.00	117,331.29	364.00
Asst Supt / Dir / Coord	1.57	105,395.61	87,957.67	17,437.94								
Principals	4.00	315,381.54	271,128.00	44,253.54								
Assistant Principals	3.00	181,747.89	147,315.93	34,431.96								
<b>Decatur</b>												
Superintendent	1.00	97,052.06	78,250.00	18,295.34				6.72		500.00	97,052.06	0.00
Asst Supt / Dir / Coord	4.70	219,604.74	179,985.90	39,618.84								
Principals	2.71	203,046.89	165,259.87	37,787.02								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
Deer / Mt. Judea												
Superintendent	1.00	\$87,700.22	\$69,303.00	\$16,027.22			\$1,800.00			\$570.00	\$87,700.22	\$0.00
Asst Supt / Dir / Coord	3.70	214,914.30	180,045.73	34,868.57								
Principals	2.50	175,560.27	142,017.34	33,542.93								
Assistant Principals	0.00	0.00	-	-								
Delight												
Superintendent	1.00	103,144.64	83,250.00	13,458.72		\$6,135.92				300.00	103,144.64	0.00
Asst Supt / Dir / Coord	1.00	37,679.84	34,880.00	2,799.84								
Principals	2.00	144,105.17	124,487.00	19,618.17								
Assistant Principals	0.00	0.00	-	-								
Dequeen												
Superintendent	1.00	122,051.93	105,072.00	12,927.93	\$690.00			\$2,922.00		440.00	121,879.93	(172.00)
Asst Supt / Dir / Coord	7.75	559,237.63	464,341.49	94,161.14	345.00					390.00		
Principals	4.00	338,687.74	290,832.00	47,855.74								
Assistant Principals	4.00	283,302.72	234,816.00	48,486.72								
Dermott												
Superintendent	1.00	93,415.79	78,513.00	7,455.79	720.00*	6,000.00*				727.00	91,415.79	(2,000.00)
Asst Supt / Dir / Coord	5.44	311,777.38	257,860.12	53,797.26						120.00		
Principals	3.00	251,860.00	204,057.50	47,232.50						570.00		
Assistant Principals	0.00	0.00	-	-								
Des Arc												
Superintendent	1.00	89,940.00	78,735.00	8,605.00		2,400.00				200.00	90,940.00	1,000.00
Asst Supt / Dir / Coord	1.25	69,387.99	60,541.75	8,846.24								
Principals	1.95	159,453.91	128,209.00	31,244.91								
Assistant Principals	0.00	0.00	-	-								
DeValls Bluff												
Superintendent	1.00	88,432.19	67,207.75	16,294.72		4,749.72				180.00	88,432.19	0.00
Asst Supt / Dir / Coord	1.00	31,462.33	27,389.61	4,072.72								
Principals	1.00	70,235.88	64,434.00	5,801.88								
Assistant Principals	0.00	0.00	-	-								
DeWitt												
Superintendent	1.00	123,446.93	112,765.46	10,236.47						445.00	123,271.94	(174.99)
Asst Supt / Dir / Coord	3.80	268,908.21	226,906.84	42,001.37								
Principals	7.08	531,936.13	439,764.52	92,171.61								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Dierks</b>												
Superintendent	1.00	\$80,947.56	\$75,000.00	\$5,737.56						\$210.00	\$80,947.56	\$0.00
Asst Supt / Dir / Coord	1.53	63,254.47	49,956.00	13,298.47								
Principals	2.00	141,776.66	114,000.00	27,776.66								
Assistant Principals	0.00	0.00	-	-								
<b>Dollarway</b>												
Superintendent	1.00	106,875.98	94,631.15	10,576.83	\$660.00			\$608.00		400.00	105,976.83	(899.15)
Asst Supt / Dir / Coord	6.23	476,934.11	395,442.92	81,491.19								
Principals	4.89	420,878.80	339,068.31	81,810.49								
Assistant Principals	1.00	61,934.49	56,292.00	5,642.49								
<b>Dover</b>												
Superintendent	1.00	111,680.40	90,000.00	20,859.40						821.00	111,680.40	0.00
Asst Supt / Dir / Coord	3.08	183,415.75	148,321.68	35,094.07								
Principals	4.00	322,192.65	268,011.00	54,181.65								
Assistant Principals	1.00	73,770.34	59,241.00	14,529.34								
<b>Drew Central</b>												
Superintendent	1.00	116,408.76	91,964.00	22,499.29	720.00			720.47		505.00	116,408.76	0.00
Asst Supt / Dir / Coord	2.56	153,896.41	122,040.51	31,855.90								
Principals	2.00	183,835.03	155,058.00	28,777.03								
Assistant Principals	1.68	135,512.52	108,358.06	27,154.46								
<b>Dumas</b>												
Superintendent	1.00	123,687.89	97,684.74	15,969.20	810.75	\$7,800.00		187.20		1,236.00	131,936.84	8,248.95
Asst Supt / Dir / Coord	9.99	587,381.23	485,172.20	102,209.03								
Principals	7.74	533,120.11	446,153.89	86,966.22								
Assistant Principals	0.97	58,515.40	48,166.58	10,348.82								
<b>Earle</b>												
Superintendent	1.00	158,178.20	126,046.60	26,706.60	4,800.00					625.00	149,253.60	(8,924.60)
Asst Supt / Dir / Coord	8.60	632,138.01	515,787.70	116,350.31								
Principals	3.00	285,745.98	232,742.50	53,003.48								
Assistant Principals	0.00	0.00	-	-								
<b>East End</b>												
Superintendent	1.00	108,894.28	88,650.00	20,244.28							108,494.28	(400.00)
Asst Supt / Dir / Coord	2.02	105,401.22	85,382.53	20,018.69								
Principals	1.98	135,027.86	110,750.23	24,277.63								
Assistant Principals		0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>East Poinsett</b>												
Superintendent	1.00	\$96,178.54	\$78,255.00	\$17,713.54						\$210.00	\$96,178.54	\$0.00
Asst Supt / Dir / Coord	3.78	171,924.63	150,520.65	21,403.98								
Principals	3.00	200,768.34	169,845.47	30,922.87								
Assistant Principals	0.00	0.00	-	-								
<b>El Dorado</b>												
Superintendent	1.00	160,327.84	121,249.98	18,739.66			\$6,000.00	\$2,038.20	\$12,000.00	300.00	160,327.86	0.02
Asst Supt / Dir / Coord	12.57	981,339.99	802,700.72	178,639.27								
Principals	9.14	720,373.61	593,789.62	126,583.99								
Assistant Principals	9.27	591,398.90	481,626.08	109,772.82								
<b>Elaine</b>												
Superintendent	1.00	81,633.94	62,000.00	15,060.94	\$783.00	\$3,000.00				790.00	81,633.94	0.00
Asst Supt / Dir / Coord	1.33	42,791.42	34,986.08	7,805.34								
Principals	2.00	117,727.12	101,099.32	16,627.80								
Assistant Principals	0.00	0.00	-	-								
<b>Elkins</b>												
Superintendent	1.00	96,150.93	77,779.00	18,161.93						210.00	95,971.93	(179.00)
Asst Supt / Dir / Coord	2.22	125,189.54	101,547.95	23,641.59								
Principals	4.00	286,721.97	238,288.00	47,888.97						545.00		
Assistant Principals	0.00	0.00	-	-								
<b>Emerson-Taylor</b>												
Superintendent	1.00	97,667.87	78,843.75	18,511.14			312.98				97,667.87	0.00
Asst Supt / Dir / Coord	4.04	161,957.34	131,012.57	30,944.77								
Principals	3.86	299,641.18	244,788.46	54,852.72								
Assistant Principals	0.00	0.00	-	-								
<b>England</b>												
Superintendent	1.00	110,868.28	89,130.00	20,603.28	750.00					385.00	110,868.28	0.00
Asst Supt / Dir / Coord	2.17	160,027.73	134,951.08	25,076.65								
Principals	3.00	245,147.92	199,978.88	45,169.04								
Assistant Principals	1.00	69,094.95	56,945.34	12,149.61								
<b>Eudora</b>												
Superintendent	1.00	101,803.86	73,875.03	22,104.83		4,800.00		834.00		190.00	99,095.52	(2,708.34)
Asst Supt / Dir / Coord	5.75	310,128.85	257,457.78	52,671.07								
Principals	2.00	145,156.77	115,720.83	29,435.94								
Assistant Principals	0.00	0.00	-	-								



**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Eureka Springs</b>												
Superintendent	1.00	\$95,370.96	\$84,028.00	\$10,364.26						\$978.70	\$95,370.96	\$0.00
Asst Supt / Dir / Coord	1.87	101,267.60	77,238.94	24,028.66								
Principals	2.89	227,624.77	180,608.72	47,016.05								
Assistant Principals	0.00	0.00	-	-								
<b>Farmington</b>												
Superintendent	1.00	118,964.51	95,215.35	22,528.24				\$435.92		785.00	118,964.51	0.00
Asst Supt / Dir / Coord	6.25	314,893.39	265,227.30	49,666.09								
Principals	3.00	253,963.90	205,246.48	48,717.42								
Assistant Principals	3.00	225,371.44	182,356.42	43,015.02								
<b>Fayetteville</b>												
Superintendent	1.00	226,451.60	168,484.25	30,833.82	\$9,000.00			669.61	\$16,699.92	764.00	224,967.35	(1,484.25)
Asst Supt / Dir / Coord	16.32	1,535,932.58	1,288,292.22	247,640.36								
Principals	16.62	1,638,719.21	1,389,227.47	249,491.74								
Assistant Principals	5.74	463,252.35	379,608.71	83,643.64								
<b>Flippin</b>												
Superintendent	0.98	104,316.20	83,856.00	19,993.24				171.96		295.00	106,577.20	2,261.00
Asst Supt / Dir / Coord	6.47	288,332.36	227,464.16	60,868.20								
Principals	2.81	218,827.92	180,640.94	38,186.98								
Assistant Principals	0.00	0.00	-	-								
<b>Fordyce</b>												
Superintendent	1.00	185,661.90	160,232.40	25,209.50						220.00	107,865.50	(77,796.40)
Asst Supt / Dir / Coord	6.62	335,484.79	277,578.55	57,906.24								
Principals	3.00	237,694.19	193,166.00	44,528.19								
Assistant Principals	2.67	152,691.43	123,532.59	29,158.84								
<b>Foreman</b>												
Superintendent	1.00	94,074.57	75,619.20	18,220.37						235.00	94,074.57	0.00
Asst Supt / Dir / Coord	1.56	55,646.40	48,696.06	6,950.34								
Principals	2.00	145,189.42	119,172.00	26,017.42								
Assistant Principals	0.00	0.00	-	-								
<b>Forrest City</b>												
Superintendent	1.00	144,332.42	128,440.90	9,118.52				5,817.00		956.00	144,262.52	(69.90)
Asst Supt / Dir / Coord	12.00	926,193.40	788,607.02	137,586.38								
Principals	7.00	615,047.16	522,156.93	92,890.23								
Assistant Principals	9.00	622,860.75	520,878.04	101,982.71								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Amount Previously Reported Note 1	Variance Over (Under) Note 2	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions			Professional / Other Dues and Fees
<b>Fort Smith</b>												
Superintendent	1.00	\$184,320.81	\$169,149.92	\$13,900.69	\$602.00			\$19.20		\$649.00	\$178,394.89	(\$5,925.92)
Asst Supt / Dir / Coord	25.60	2,562,072.19	2,134,511.18	427,561.01								
Principals	26.00	2,285,850.01	1,881,554.10	404,295.91								
Assistant Principals	18.00	1,496,815.79	1,204,010.97	292,804.82								
<b>Fouke</b>												
Superintendent	1.00	81,576.20	73,710.50	7,565.70						300.00	81,939.70	363.50
Asst Supt / Dir / Coord	1.29	60,690.73	49,900.00	10,790.73								
Principals	3.00	235,878.37	193,776.02	42,102.35								
Assistant Principals	1.05	74,386.53	59,886.71	14,499.82								
<b>Fountain Lake</b>												
Superintendent	1.00	118,127.57	95,817.00	21,820.57						490.00	118,127.57	0.00
Asst Supt / Dir / Coord	4.44	252,930.55	209,216.40	43,714.15								
Principals	3.00	244,588.72	197,158.63	47,430.09								
Assistant Principals	1.00	80,104.39	64,469.19	15,635.20								
<b>Genoa Central</b>												
Superintendent	1.00	101,978.59	77,299.50	18,029.09		\$6,000.00				650.00	99,971.09	(2,007.50)
Asst Supt / Dir / Coord	4.52	223,083.74	187,724.50	35,359.24								
Principals	3.00	223,587.28	189,496.03	34,091.25								
Assistant Principals	0.00	0.00	-	-								
<b>Gentry</b>												
Superintendent	1.00	114,222.63	90,525.08	20,757.55			\$2,700.00*			240.00	114,827.55	604.92
Asst Supt / Dir / Coord	2.25	130,034.72	105,254.85	24,779.87								
Principals	3.92	357,924.31	299,662.23	58,262.08								
Assistant Principals	1.00	77,642.83	62,719.72	14,923.11								
<b>Glen Rose</b>												
Superintendent	1.00	115,957.49	86,594.30	24,148.19	4,800.00					415.00	115,957.49	0.00
Asst Supt / Dir / Coord	1.86	97,743.27	81,108.60	16,634.67								
Principals	3.00	241,962.50	195,207.10	46,755.40								
Assistant Principals	0.00	0.00	-	-								
<b>Gosnell</b>												
Superintendent	1.00	104,648.19	86,563.00	8,711.19		9,000.00				374.00	104,148.19	(500.00)
Asst Supt / Dir / Coord	2.14	130,258.11	103,108.38	27,149.73								
Principals	2.00	165,026.98	133,715.00	31,311.98								
Assistant Principals	3.86	263,059.33	213,475.24	49,584.09								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Gravette</b>												
Superintendent	1.00	\$107,311.57	\$98,727.82	\$8,343.75						\$240.00	\$107,311.57	\$0.00
Asst Supt / Dir / Coord	4.59	270,149.96	220,415.09	49,734.87								
Principals	4.00	330,107.53	268,602.69	61,504.84								
Assistant Principals	0.47	30,871.26	24,909.69	5,961.57								
<b>Green Forest</b>												
Superintendent	1.00	113,181.75	92,860.00	20,071.75						250.00	111,021.75	(2,160.00)
Asst Supt / Dir / Coord	6.04	311,882.69	257,371.40	54,511.29								
Principals	3.50	248,300.04	204,799.00	43,501.04								
Assistant Principals	0.00	0.00	-	-								
<b>Greenbrier</b>												
Superintendent	1.00	113,112.38	99,786.88	10,325.50			\$3,000.00				113,482.77	370.39
Asst Supt / Dir / Coord	4.71	350,004.53	289,819.75	60,184.78								
Principals	4.43	376,348.54	310,905.27	65,443.27								
Assistant Principals	2.80	199,842.96	166,050.40	33,792.56								
<b>Greene County Tech</b>												
Superintendent	1.00	129,342.17	104,302.24	24,343.93						696.00	129,342.17	0.00
Asst Supt / Dir / Coord	8.49	635,590.73	515,582.80	120,007.93								
Principals	6.00	475,806.10	391,985.88	83,820.22								
Assistant Principals	8.00	568,437.37	468,308.79	100,128.58								
<b>Greenland</b>												
Superintendent	1.00	121,665.33	92,480.19	28,965.14						220.00	112,938.10	(8,727.23)
Asst Supt / Dir / Coord	3.23	170,012.92	134,533.12	35,479.80								
Principals	3.84	313,275.18	266,956.28	45,743.90						575.00		
Assistant Principals	0.67	47,052.28	38,678.40	8,373.88								
<b>Greenwood</b>												
Superintendent	1.00	139,043.45	109,940.00	24,753.45			3,600.00*			750.00	133,163.45	(5,880.00)
Asst Supt / Dir / Coord	10.29	688,233.30	580,613.04	107,620.26								
Principals	5.00	467,806.12	406,382.40	61,423.72								
Assistant Principals	4.75	359,757.31	298,289.07	61,468.24								
<b>Gurdon</b>												
Superintendent	1.00	88,706.70	80,155.00	8,331.70						220.00	88,706.70	0.00
Asst Supt / Dir / Coord	5.89	279,011.70	225,797.67	53,214.03								
Principals	3.00	221,561.63	179,321.62	42,240.01								
Assistant Principals	1.00	68,222.67	55,245.00	12,977.67								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Guy-Perkins</b>												
Superintendent	1.00	\$88,539.54	\$71,488.48	\$16,851.06						\$200.00	\$87,576.06	(\$963.48)
Asst Supt / Dir / Coord	2.83	115,925.98	91,953.42	23,822.56						150.00		
Principals	1.69	114,402.59	91,872.87	22,164.72						365.00		
Assistant Principals	0.00	0.00	-	-								
<b>Hackett</b>												
Superintendent	1.00	81,568.81	65,797.50	15,581.31						190.00	81,568.81	0.00
Asst Supt / Dir / Coord	2.20	92,562.93	74,823.59	17,739.34								
Principals	2.00	135,284.83	110,000.00	25,284.83								
Assistant Principals	0.00	0.00	-	-								
<b>Hamburg</b>												
Superintendent	1.00	103,339.57	85,319.00	9,907.57	\$720.00*			\$308.00	\$6,845.00*	240.00	103,339.57	0.00
Asst Supt / Dir / Coord	9.11	574,490.84	496,843.37	76,107.47						1,540.00		
Principals	7.00	532,017.99	442,928.00	87,744.99						1,345.00		
Assistant Principals	2.00	143,720.41	123,116.00	20,264.41						340.00		
<b>Hampton</b>												
Superintendent	1.00	108,667.70	83,358.59	19,309.11		\$6,000.00					108,642.70	(25.00)
Asst Supt / Dir / Coord	3.17	182,503.17	147,816.46	34,686.71								
Principals	2.00	164,660.90	149,494.94	15,165.96								
Assistant Principals	0.00	0.00	-									
<b>Harmony Grove (Ouachita)</b>												
Superintendent	1.00	103,331.95	84,613.71	9,719.24		8,400.00				599.00	103,331.95	0.00
Asst Supt / Dir / Coord	6.75	392,942.74	323,071.76	69,870.98								
Principals	3.00	237,171.41	192,758.51	44,412.90								
Assistant Principals	0.00	0.00	-	-								
<b>Harmony Grove (Saline)</b>												
Superintendent	1.00	110,600.32	92,479.00	17,276.32	625.00					220.00	110,600.32	0.00
Asst Supt / Dir / Coord	3.35	192,492.08	156,925.00	35,567.08								
Principals	3.00	237,473.75	200,378.00	37,095.75								
Assistant Principals	0.00	0.00	-	-								
<b>Harrisburg</b>												
Superintendent	1.00	113,941.48	92,081.00	21,620.48						240.00	113,756.48	(185.00)
Asst Supt / Dir / Coord	5.17	343,203.11	277,949.02	65,254.09								
Principals	3.00	270,918.91	219,234.50	51,684.41								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Harrison</b>												
Superintendent	1.00	\$117,922.00	\$102,050.00	\$10,177.00			\$5,400.00*			\$295.00	\$117,922.00	\$0.00
Asst Supt / Dir / Coord	8.20	603,871.27	512,329.72	91,541.55								
Principals	7.00	615,695.64	540,940.33	74,755.31								
Assistant Principals	2.00	170,187.76	145,603.00	24,584.76								
<b>Hartford</b>												
Superintendent	1.00	76,550.41	69,175.00	7,375.41							75,950.41	(600.00)
Asst Supt / Dir / Coord	0.00	0.00	-	-								
Principals	2.00	141,074.24	120,550.00	20,524.24								
Assistant Principals	0.00	0.00	-	-								
<b>Hazen</b>												
Superintendent	1.00	88,124.06	67,008.00	16,156.06		\$4,800.00				160.00	88,124.06	0.00
Asst Supt / Dir / Coord	1.04	41,183.83	32,792.00	8,391.83								
Principals	1.97	132,292.23	107,803.00	24,489.23								
Assistant Principals	0.00	0.00	-	-								
<b>Heber Springs</b>												
Superintendent	1.00	95,960.08	78,350.00	17,390.08						220.00	95,960.08	0.00
Asst Supt / Dir / Coord	6.56	319,602.81	265,819.49	53,783.32								
Principals	3.00	237,029.80	206,864.98	30,164.82								
Assistant Principals	2.00	148,492.42	126,788.26	21,704.16								
<b>Hector</b>												
Superintendent	1.00	85,693.48	77,500.00	7,948.40				\$35.08		210.00	85,693.48	0.00
Asst Supt / Dir / Coord	5.00	200,355.03	158,545.00	41,810.03								
Principals	2.00	145,596.84	117,566.50	28,030.34								
Assistant Principals	0.00	0.00	-	-								
<b>Helena-West Helena</b>												
Superintendent	1.00	141,395.57	107,202.49	25,193.08	\$3,600.00*	5,400.00*					133,193.08	(8,202.49)
Asst Supt / Dir / Coord	12.90	867,370.77	703,144.62	164,226.15								
Principals	6.40	484,492.77	403,004.54	81,488.23								
Assistant Principals	4.50	297,003.07	244,810.50	52,192.57								
<b>Hermitage</b>												
Superintendent	1.00	139,629.90	98,557.75	19,065.15	1,095.00	8,400.00		594.00	\$10,693.00*	1,225.00	139,630.15	0.25
Asst Supt / Dir / Coord	1.86	103,359.85	83,282.39	20,077.46								
Principals	2.00	177,534.20	135,323.05	34,025.15		7,200.00		513.00		473.00		
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Highland</b>												
Superintendent	1.00	\$109,139.19	\$99,064.00	\$9,785.19						\$290.00	\$107,644.19	(\$1,495.00)
Asst Supt / Dir / Coord	3.57	236,335.66	203,772.65	32,563.01								
Principals	3.00	228,240.36	193,782.05	34,458.31								
Assistant Principals	2.46	177,036.74	143,939.40	33,097.34								
<b>Hillcrest</b>												
Superintendent	1.00	86,486.12	66,637.00	18,459.12			\$1,200.00			190.00	87,370.12	884.00
Asst Supt / Dir / Coord	2.55	108,265.58	92,482.86	15,782.72								
Principals	2.50	166,371.83	137,825.48	28,546.35								
Assistant Principals	0.00	0.00	-	-								
<b>Hope</b>												
Superintendent	1.00	132,377.14	101,904.85	22,068.29	\$4,800.00		3,000.00*			604.00	132,080.29	(296.85)
Asst Supt / Dir / Coord	9.10	678,920.77	554,035.63	118,333.14	6,552.00							
Principals	3.90	341,845.74	289,138.94	50,230.00	2,476.80							
Assistant Principals	6.00	433,281.98	359,663.00	70,738.98	2,880.00							
<b>Horatio</b>												
Superintendent	1.00	112,685.80	82,716.70	26,124.10	3,600.00					245.00	111,969.10	(716.70)
Asst Supt / Dir / Coord	3.44	198,257.01	157,885.90	40,371.11								
Principals	3.00	225,535.00	177,724.18	47,810.82								
Assistant Principals	0.00	0.00	-	-								
<b>Hot Springs</b>												
Superintendent	1.00	111,839.99	102,860.00	8,247.99	732.00						115,407.99	3,568.00
Asst Supt / Dir / Coord	8.45	654,529.80	559,944.09	94,585.71								
Principals	7.00	642,422.78	537,412.50	105,010.28								
Assistant Principals	8.75	681,803.32	568,287.84	113,515.48								
<b>Hoxie</b>												
Superintendent	1.00	97,879.99	80,300.00	17,359.99						220.00	98,829.99	950.00
Asst Supt / Dir / Coord	2.67	163,983.75	132,353.60	31,630.15								
Principals	1.95	156,400.29	127,451.17	28,949.12								
Assistant Principals	1.22	86,716.53	69,931.55	16,784.98								
<b>Hughes</b>												
Superintendent	1.00	108,404.92	92,841.38	9,323.54		\$6,000.00				240.00	108,404.92	0.00
Asst Supt / Dir / Coord	3.42	220,464.47	180,827.48	39,636.99								
Principals	2.00	180,568.22	146,196.96	34,371.26								
Assistant Principals	1.19	93,761.05	75,698.17	18,062.88								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Huntsville</b>												
Superintendent	1.00	\$101,679.18	\$90,163.66	\$11,175.52						\$340.00	\$101,679.18	\$0.00
Asst Supt / Dir / Coord	9.24	660,699.11	546,488.51	114,210.60								
Principals	5.00	406,194.13	337,972.00	68,222.13								
Assistant Principals	2.50	174,684.69	148,428.46	26,256.23								
<b>Izard County</b>												
Superintendent	1.00	109,396.91	88,378.00	21,018.91							109,396.91	0.00
Asst Supt / Dir / Coord	1.85	82,397.61	64,964.83	17,432.78								
Principals	1.37	122,282.84	97,989.48	24,293.36								
Assistant Principals	0.75	45,480.48	35,439.00	10,041.48								
<b>Jackson County</b>												
Superintendent	1.00	122,742.54	94,050.76	22,797.34	\$669.00*			\$5,005.44*	220.00		122,206.58	(535.96)
Asst Supt / Dir / Coord	2.50	152,860.11	123,076.46	29,783.65								
Principals	3.00	228,091.88	186,025.00	42,066.88								
Assistant Principals	0.00	0.00	-	-								
<b>Jasper</b>												
Superintendent	1.00	94,078.45	76,167.00	17,751.45						160.00	93,853.45	(225.00)
Asst Supt / Dir / Coord	5.67	273,127.18	231,331.48	41,795.70								
Principals	5.50	392,678.99	322,243.06	70,435.93								
Assistant Principals	0.00	0.00	-	-								
<b>Jessieville</b>												
Superintendent	1.00	92,638.37	79,810.00	8,556.37	4,272.00						90,428.37	(2,210.00)
Asst Supt / Dir / Coord	1.54	96,254.59	78,562.86	17,691.73								
Principals	2.82	221,302.76	178,320.29	42,982.47								
Assistant Principals	0.92	51,005.39	40,600.00	10,405.39								
<b>Jonesboro</b>												
Superintendent	1.00	198,725.56	157,533.95	28,594.85	2,400.00			9,296.76	900.00		178,725.56	(20,000.00)
Asst Supt / Dir / Coord	12.75	1,057,959.53	891,544.19	160,556.17	4,456.80					1,402.37		
Principals	9.55	813,411.45	673,835.47	139,575.98								
Assistant Principals	6.29	438,681.32	367,962.87	70,718.45								
<b>Junction City</b>												
Superintendent	1.00	103,641.65	78,609.63	24,312.02	720.00						100,864.02	(2,777.63)
Asst Supt / Dir / Coord	2.27	128,095.33	105,574.72	22,520.61								
Principals	1.96	139,254.47	121,315.46	17,939.01								
Assistant Principals	1.00	73,678.87	60,438.00	13,240.87								

\*Amount included in salary on Schedule 1



**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Kirby</b>												
Superintendent	1.00	\$84,049.92	\$67,803.87	\$16,246.05							\$83,249.05	(\$800.87)
Asst Supt / Dir / Coord	1.50	44,568.43	36,320.60	8,247.83								
Principals	2.00	139,126.89	120,398.12	18,728.77								
Assistant Principals	0.00	0.00	-	-								
<b>Lafayette County</b>												
Superintendent	1.00	95,254.17	84,620.00	9,301.57				\$392.60		\$940.00	95,254.17	0.00
Asst Supt / Dir / Coord	3.07	180,314.32	151,848.57	28,465.75								
Principals	4.00	306,513.66	247,314.99	59,198.67								
Assistant Principals	0.00	0.00	-	-								
<b>Lake Hamilton</b>												
Superintendent	1.00	113,119.09	101,330.00	10,122.73	\$735.00*			366.36		565.00	113,119.09	0.00
Asst Supt / Dir / Coord	9.00	691,733.46	578,769.79	112,963.67								
Principals	6.00	503,134.51	419,439.71	83,694.80								
Assistant Principals	6.00	421,030.04	345,941.81	75,088.23								
<b>Lakeside (Chicot)</b>												
Superintendent	1.00	99,713.16	90,598.00	8,875.16						240.00	99,713.16	0.00
Asst Supt / Dir / Coord	6.50	348,773.41	286,972.96	61,800.45								
Principals	4.00	305,355.43	254,345.12	51,010.31								
Assistant Principals	0.00	0.00	-	-								
<b>Lakeside (Garland)</b>												
Superintendent	1.00	134,841.07	102,112.95	31,308.12			\$1,200.00			220.00	136,041.07	1,200.00
Asst Supt / Dir / Coord	6.69	466,791.70	398,378.47	68,413.23								
Principals	4.85	394,154.92	331,836.85	62,318.07								
Assistant Principals	4.96	356,899.23	285,807.25	71,091.98								
<b>Lamar</b>												
Superintendent	1.00	98,475.72	78,489.00	18,636.72	1,080.00*					270.00	98,475.72	0.00
Asst Supt / Dir / Coord	3.29	122,209.37	99,403.12	22,806.25								
Principals	3.00	245,670.77	198,428.00	47,242.77								
Assistant Principals	1.00	70,557.04	58,000.00	12,557.04								
<b>Lavaca</b>												
Superintendent	1.00	92,805.24	75,206.87	17,268.97				29.40		300.00	92,805.24	0.00
Asst Supt / Dir / Coord	3.08	178,308.34	145,867.03	32,441.31								
Principals	3.00	238,004.81	194,762.85	43,241.96								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Lead Hill</b>												
Superintendent	1.00	\$101,282.35	\$83,145.00	\$18,137.35							\$101,282.35	(\$0.00)
Asst Supt / Dir / Coord	3.50	130,173.82	106,804.64	23,369.18								
Principals	2.00	130,264.88	111,318.75	18,946.13								
Assistant Principals	0.00	0.00	-	-								
<b>Lee County</b>												
Superintendent	1.00	91,593.31	81,319.00	9,804.31						\$470.00	91,593.31	0.00
Asst Supt / Dir / Coord	18.04	1,169,582.30	950,115.64	219,466.66								
Principals	4.00	295,807.00	248,402.02	47,404.98								
Assistant Principals	2.00	126,786.03	111,997.50	14,788.53								
<b>Lincoln Consolidated</b>												
Superintendent	1.00	115,955.07	94,056.48	21,862.59			\$36.00				115,955.07	0.00
Asst Supt / Dir / Coord	4.08	274,469.70	229,380.31	44,684.39						405.00		
Principals	3.00	236,433.13	190,439.05	45,664.08						330.00		
Assistant Principals	1.46	85,148.82	68,575.53	16,573.29								
<b>Little Rock</b>												
Superintendent	1.00	322,489.32	180,000.00	97,844.22	\$9,000.00			9,996.10	\$25,000.00	649.00	322,489.32	0.00
Asst Supt / Dir / Coord	61.46	6,129,627.45	5,053,371.44	1,076,256.01								
Principals	49.62	5,041,367.36	4,153,453.92	887,913.44								
Assistant Principals	50.87	4,186,668.31	3,427,977.87	758,690.44								
<b>Lockesburg</b>												
Superintendent	1.00	94,017.99	76,476.00	16,621.99	720.00					200.00	94,018.24	0.25
Asst Supt / Dir / Coord	2.00	81,737.52	66,276.43	15,461.09								
Principals	1.83	134,220.62	116,490.57	17,730.05								
Assistant Principals	0.00	0.00	-	-								
<b>Lonoke</b>												
Superintendent	1.00	102,569.85	90,082.00	12,195.53				52.32		240.00	105,569.85	3,000.00
Asst Supt / Dir / Coord	3.23	268,905.80	227,196.75	41,709.05								
Principals	4.00	337,558.45	281,023.00	56,535.45								
Assistant Principals	2.46	172,099.99	139,503.35	32,596.64								
<b>Magazine</b>												
Superintendent	1.00	78,624.26	62,502.14	14,831.12				556.00		735.00	81,022.12	2,397.86
Asst Supt / Dir / Coord	3.08	73,030.20	59,516.06	13,514.14								
Principals	1.95	135,937.04	110,004.47	25,932.57								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Magnet Cove</b>												
Superintendent	1.00	\$105,673.98	\$79,625.00	\$25,653.98						\$395.00	\$105,633.98	(\$40.00)
Asst Supt / Dir / Coord	2.25	137,556.69	111,002.50	26,295.19						259.00		
Principals	2.00	#VALUE!	131,040.00	45,148.31								
Assistant Principals	0.38	28,250.99	22,632.04	5,618.95								
<b>Magnolia</b>												
Superintendent	1.00	153,595.84	126,586.53	25,432.31	\$576.00			\$261.00		740.00	153,595.84	0.00
Asst Supt / Dir / Coord	12.74	885,525.72	743,235.07	142,290.65								
Principals	4.99	390,738.30	331,898.95	58,839.35								
Assistant Principals	6.74	457,394.87	374,342.30	83,052.57								
<b>Malvern</b>												
Superintendent	1.00	120,220.07	97,099.00	22,354.27				37.80		729.00	120,220.07	0.00
Asst Supt / Dir / Coord	7.52	569,342.49	488,649.94	80,692.55								
Principals	5.00	408,358.17	336,670.96	71,687.21								
Assistant Principals	3.00	206,449.63	166,337.24	40,112.39								
<b>Mammoth Spring</b>												
Superintendent	1.00	74,447.40	61,050.00	13,217.40						180.00	74,447.40	0.00
Asst Supt / Dir / Coord	1.16	43,277.08	37,955.78	5,321.30								
Principals	2.00	142,842.11	124,624.71	18,217.40								
Assistant Principals	0.00	0.00	-	-								
<b>Manila</b>												
Superintendent	1.00	91,748.21	73,130.55	17,672.66						945.00*	91,748.21	0.00
Asst Supt / Dir / Coord	2.51	161,231.49	135,397.07	24,412.42						1,422.00		
Principals	2.00	152,349.37	129,401.90	22,447.47						500.00		
Assistant Principals	1.00	64,004.63	57,254.68	6,664.95						85.00		
<b>Mansfield</b>												
Superintendent	1.00	110,817.20	83,021.00	26,778.88				298.32		719.00	110,817.20	0.00
Asst Supt / Dir / Coord	5.71	358,202.01	293,822.19	64,379.82								
Principals	3.00	243,341.97	196,423.00	46,918.97								
Assistant Principals	0.00	0.00	-	-								
<b>Marion</b>												
Superintendent	1.00	136,805.13	124,085.00	11,374.13				851.00		495.00	136,805.13	0.00
Asst Supt / Dir / Coord	11.18	983,109.50	794,554.44	186,937.22	1,359.00			258.84				
Principals	6.95	658,041.92	545,624.00	112,417.92								
Assistant Principals	6.94	530,278.12	439,898.82	90,379.30								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Marked Tree</b>												
Superintendent	1.00	\$91,667.34	\$73,053.00	\$16,978.03				\$289.81		\$1,346.50	\$91,092.34	(\$575.00)
Asst Supt / Dir / Coord	3.30	195,486.63	158,076.12	37,410.51								
Principals	2.00	169,192.04	136,784.00	32,408.04								
Assistant Principals	0.00	0.00	-	-								
<b>Marmaduke</b>												
Superintendent	1.00	109,686.77	91,290.62	16,487.15	\$1,300.00			389.00		220.00	109,896.15	209.38
Asst Supt / Dir / Coord	2.12	117,150.30	97,701.29	19,449.01								
Principals	2.00	124,704.20	111,404.86	13,299.34								
Assistant Principals	0.00	0.00	-	-								
<b>Marvell</b>												
Superintendent	1.00	96,035.51	82,305.58	9,079.93		\$4,650.00*					94,529.93	(1,505.58)
Asst Supt / Dir / Coord	2.31	173,674.07	140,368.49	33,305.58								
Principals	2.00	156,523.55	133,560.84	22,962.71								
Assistant Principals	0.00	0.00	-	-								
<b>Mayflower</b>												
Superintendent	1.00	114,250.33	92,598.78	21,651.55							113,639.55	(610.78)
Asst Supt / Dir / Coord	5.20	294,286.22	238,262.47	56,023.75								
Principals	1.96	148,047.58	126,690.56	21,357.02								
Assistant Principals	0.00	0.00	-	-								
<b>Maynard</b>												
Superintendent	1.00	77,025.03	62,000.00	14,825.03						200.00	77,025.03	0.00
Asst Supt / Dir / Coord	1.00	47,554.83	37,941.60	9,613.23								
Principals	2.00	140,546.14	113,550.00	26,996.14								
Assistant Principals	0.00	0.00	-	-								
<b>McCrary</b>												
Superintendent	1.00	114,295.25	100,337.59	9,427.66	720.00	3,600.00				210.00	102,755.31	(11,539.94)
Asst Supt / Dir / Coord	2.47	124,135.86	105,925.42	18,070.44						140.00		
Principals	2.00	161,622.16	139,044.80	22,227.36						350.00		
Assistant Principals	0.00	0.00	-	-								
<b>McGehee</b>												
Superintendent	1.00	116,812.48	91,992.75	22,396.73	1,590.00					833.00	118,541.70	1,729.22
Asst Supt / Dir / Coord	10.90	728,710.94	585,915.88	142,795.06								
Principals	5.50	445,919.56	373,670.24	72,249.32								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Melbourne</b>												
Superintendent	1.00	\$87,399.55	\$71,680.62	\$15,518.93						\$200.00	\$87,099.51	(\$300.04)
Asst Supt / Dir / Coord	3.09	147,476.26	127,939.87	19,536.39								
Principals	3.75	265,944.75	233,855.44	32,089.31								
Assistant Principals	0.00	0.00	-	-								
<b>Mena</b>												
Superintendent	1.00	107,178.72	85,745.00	20,698.72	\$735.00*						106,698.72	(480.00)
Asst Supt / Dir / Coord	5.04	371,620.85	303,773.02	67,847.83								
Principals	5.00	423,065.86	355,346.31	67,719.55								
Assistant Principals	2.00	150,343.58	119,648.00	30,695.58								
<b>Midland</b>												
Superintendent	1.00	92,165.80	77,188.00	14,678.40						299.40	92,028.40	(137.40)
Asst Supt / Dir / Coord	2.70	126,383.43	104,596.66	21,487.37						299.40		
Principals	2.00	149,608.29	124,387.00	24,622.49						598.80		
Assistant Principals	0.12	7,809.20	6,093.75	1,416.05						299.40		
<b>Mineral Springs</b>												
Superintendent	1.00	87,885.45	78,150.48	8,604.97	735.00					395.00	87,389.97	(495.48)
Asst Supt / Dir / Coord	2.41	123,500.67	106,234.03	17,266.64								
Principals	3.00	249,382.25	203,315.68	46,066.57								
Assistant Principals	0.00	0.00	-	-								
<b>Monticello</b>												
Superintendent	1.00	143,450.90	97,587.00	32,175.24	1,168.58		\$1,014.00	\$11,071.08	435.00		143,450.90	0.00
Asst Supt / Dir / Coord	8.62	565,018.62	475,071.31	83,164.75			3,744.66			3,037.90		
Principals	4.00	350,095.23	284,463.28	62,241.75			2,097.28			1,292.92		
Assistant Principals	3.00	219,785.45	175,231.67	39,715.99			1,139.43			3,698.36		
<b>Mount Ida</b>												
Superintendent	1.00	94,684.57	77,328.00	16,741.57						615.00	94,504.57	(180.00)
Asst Supt / Dir / Coord	1.42	73,230.07	62,546.29	10,683.78								
Principals	1.55	115,849.17	98,733.71	17,115.46								
Assistant Principals	0.00	0.00	-	-								
<b>Mount Vernon-Enola</b>												
Superintendent	1.00	96,392.99	76,655.00	18,107.99		\$1,200.00				430.00	96,392.99	0.00
Asst Supt / Dir / Coord	1.61	80,786.79	64,856.44	15,810.35						120.00		
Principals	1.85	143,117.03	115,320.99	27,456.04						340.00		
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Mountain Home</b>												
Superintendent	1.00	\$165,565.41	\$140,501.02	\$19,839.97			\$4,000.00*	\$605.42		\$619.00	\$165,228.22	(\$337.19)
Asst Supt / Dir / Coord	11.85	890,671.07	718,428.58	172,242.49								
Principals	7.06	595,648.88	482,120.00	113,528.88								
Assistant Principals	5.00	390,474.17	309,906.00	80,568.17								
<b>Mountain Pine</b>												
Superintendent	1.00	95,462.81	77,159.00	18,093.81						210.00	95,462.81	0.00
Asst Supt / Dir / Coord	2.00	125,772.06	101,164.00	24,608.06								
Principals	2.00	146,688.73	126,940.00	19,748.73								
Assistant Principals	0.00	0.00	-	-								
<b>Mountain View</b>												
Superintendent	1.00	103,538.79	83,285.78	19,948.01						305.00	103,538.41	(0.38)
Asst Supt / Dir / Coord	7.31	416,273.55	336,449.69	79,823.86								
Principals	5.45	475,933.90	390,658.79	85,275.11								
Assistant Principals	2.00	150,715.77	122,639.16	28,076.61								
<b>Mountainburg</b>												
Superintendent	1.00	100,406.13	91,444.00	8,732.13						230.00	100,406.13	0.00
Asst Supt / Dir / Coord	2.42	161,117.51	133,152.94	27,964.57								
Principals	2.98	242,888.00	205,887.06	37,000.94								
Assistant Principals	0.00	0.00	-	-								
<b>Mulberry</b>												
Superintendent	1.00	98,669.86	79,962.75	18,457.11						250.00	98,469.86	(200.00)
Asst Supt / Dir / Coord	1.18	47,491.50	41,715.67	5,775.83								
Principals	3.00	217,099.13	183,032.00	34,067.13								
Assistant Principals	0.00	0.00	-	-								
<b>Murfreesboro</b>												
Superintendent	1.00	89,491.17	81,076.98	8,414.19							89,491.17	0.00
Asst Supt / Dir / Coord	2.06	121,097.70	104,140.74	16,956.96								
Principals	2.00	163,112.17	147,608.54	15,503.63								
Assistant Principals	0.00	0.00	-	-								
<b>Nashville</b>												
Superintendent	1.00	107,392.17	97,731.74	9,216.03				224.40		220.00	98,318.43	(9,073.74)
Asst Supt / Dir / Coord	4.67	326,768.06	264,218.52	62,549.54								
Principals	4.00	341,124.04	286,244.50	54,879.54								
Assistant Principals	4.00	290,516.71	234,289.50	56,227.21								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Nemo Vista</b>												
Superintendent	1.00	\$87,131.13	\$71,393.00	\$15,353.13						\$385.00	\$87,131.13	\$0.00
Asst Supt / Dir / Coord	1.09	50,165.00	44,505.71	5,659.29								
Principals	1.91	137,448.18	112,812.29	24,635.89								
Assistant Principals	0.00	0.00	-	-								
<b>Nettleton</b>												
Superintendent	1.00	118,314.44	92,400.00	22,314.44			\$3,600.00*				118,314.44	0.00
Asst Supt / Dir / Coord	6.32	497,499.80	423,515.90	73,983.90								
Principals	6.93	556,361.63	465,988.67	90,372.96								
Assistant Principals	2.75	201,605.24	169,211.36	32,393.88								
<b>Nevada County</b>												
Superintendent	1.00	97,691.68	78,594.40	18,877.28						220.00	100,200.48	2,508.80
Asst Supt / Dir / Coord	3.50	163,071.80	135,323.14	27,748.66								
Principals	1.00	64,926.44	53,371.56	11,554.88								
Assistant Principals	0.50	24,084.42	19,798.08	4,286.34								
<b>Newport</b>												
Superintendent	1.00	237,388.65	195,421.35	39,131.30				\$492.00		2,344.00	137,388.60	(100,000.05)
Asst Supt / Dir / Coord	7.05	455,347.86	373,374.49	81,973.37								
Principals	4.08	302,284.86	255,448.73	46,836.13								
Assistant Principals	3.17	197,164.60	159,419.28	37,745.32								
<b>Norfolk</b>												
Superintendent	1.00	93,253.76	74,991.85	18,036.91						225.00	98,968.86	5,715.10
Asst Supt / Dir / Coord	4.14	166,896.75	137,269.30	29,627.45								
Principals	1.07	83,778.85	71,537.00	12,241.85								
Assistant Principals	0.00	0.00	-	-								
<b>Norphlet</b>												
Superintendent	1.00	93,024.10	84,952.00	7,952.10						120.00	93,024.10	0.00
Asst Supt / Dir / Coord	2.78	153,746.37	123,987.57	29,758.80								
Principals	2.00	145,938.76	117,877.50	28,061.26								
Assistant Principals	0.00	0.00	-	-								
<b>North Little Rock</b>												
Superintendent	1.00	180,639.29	141,500.00	35,559.28			3,500.00	80.01			185,639.29	5,000.00
Asst Supt / Dir / Coord	23.00	2,128,964.99	1,701,934.12	427,030.87								
Principals	20.00	1,737,488.26	1,384,590.43	352,897.83								
Assistant Principals	18.05	377,078.56	103,364.19	273,714.37								

\*Amount included in salary on Schedule 1



**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Omaha</b>												
Superintendent	1.00	\$90,856.98	\$83,916.00	\$6,940.98							\$90,856.98	\$0.00
Asst Supt / Dir / Coord	1.11	56,211.51	47,702.07	8,509.44								
Principals	1.47	85,946.67	74,367.39	11,579.28								
Assistant Principals	0.00	0.00	-	-								
<b>Osceola</b>												
Superintendent	1.00	105,863.48	82,715.00	19,548.48	\$3,600.00						105,863.48	0.00
Asst Supt / Dir / Coord	5.99	336,477.64	279,587.03	53,290.61	3,600.00							
Principals	5.50	396,389.78	323,435.83	72,953.95								
Assistant Principals	0.00	0.00	-	-								
<b>Ouachita</b>												
Superintendent	1.00	90,204.72	73,056.00	16,873.72						\$275.00	90,204.72	0.00
Asst Supt / Dir / Coord	2.43	121,156.75	97,567.49	23,589.26								
Principals	1.00	64,633.06	51,975.00	12,658.06								
Assistant Principals	0.00	0.00	-	-								
<b>Ouachita River</b>												
Superintendent	1.00	103,638.71	80,090.00	19,128.71		\$4,200.00				220.00	103,638.71	0.00
Asst Supt / Dir / Coord	3.00	182,351.21	146,174.00	36,177.21								
Principals	3.52	247,720.92	204,004.00	43,716.92								
Assistant Principals	0.00	0.00	-	-								
<b>Ozark</b>												
Superintendent	1.00	118,976.58	96,536.00	22,165.58						275.00	110,890.78	(8,085.80)
Asst Supt / Dir / Coord	5.00	367,893.06	316,661.00	51,232.06								
Principals	6.00	490,483.07	415,285.00	75,198.07								
Assistant Principals	0.85	65,041.95	59,863.76	5,178.19								
<b>Ozark Mountain</b>												
Superintendent	1.00	88,495.74	72,500.00	15,995.74							88,495.74	0.00
Asst Supt / Dir / Coord	3.90	242,361.74	194,033.85	48,327.89								
Principals	4.50	295,729.04	240,658.62	55,070.42								
Assistant Principals	0.00	0.00	-	-								
<b>Palestine Wheatley</b>												
Superintendent	1.00	88,975.70	80,000.00	8,637.90				\$52.80		285.00	88,975.70	0.00
Asst Supt / Dir / Coord	1.00	44,534.60	36,410.56	8,124.04								
Principals	4.00	265,707.64	215,691.00	50,016.64								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Pangburn</b>												
Superintendent	1.00	\$91,445.16	\$81,860.00	\$9,001.16				\$359.00		\$225.00	\$83,115.16	(\$8,330.00)
Asst Supt / Dir / Coord	1.00	46,987.01	41,600.00	5,387.01								
Principals	3.00	202,152.35	176,600.00	25,552.35								
Assistant Principals	1.00	74,004.65	59,480.00	14,524.65								
<b>Paragould</b>												
Superintendent	1.00	125,960.01	94,287.00	25,038.01	\$6,000.00*			385.00		250.00	125,960.01	0.00
Asst Supt / Dir / Coord	10.40	713,730.70	584,714.46	129,016.24								
Principals	6.00	503,806.27	414,047.29	89,758.98								
Assistant Principals	2.60	179,713.82	143,950.29	35,763.53								
<b>Paris</b>												
Superintendent	1.00	104,367.83	84,306.25	19,661.58						400.00	105,366.58	998.75
Asst Supt / Dir / Coord	3.50	227,690.86	183,217.50	44,473.36								
Principals	3.00	224,756.36	189,162.84	35,593.52								
Assistant Principals	1.50	100,379.90	81,922.00	18,457.90								
<b>Parkers Chapel</b>												
Superintendent	1.00	107,487.83	92,547.55	11,940.28	3,000.00*						107,487.83	0.00
Asst Supt / Dir / Coord	0.42	28,962.14	22,716.22	6,245.92								
Principals	2.00	168,146.04	132,376.00	35,770.04								
Assistant Principals	0.00	0.00	-	-								
<b>Pea Ridge</b>												
Superintendent	1.00	101,632.19	82,000.00	19,387.19						245.00	101,632.19	0.00
Asst Supt / Dir / Coord	4.17	223,162.65	180,682.70	42,479.95								
Principals	2.97	236,921.86	192,003.72	44,918.14								
Assistant Principals	0.00	0.00	-	-								
<b>Perryville</b>												
Superintendent	1.00	102,415.18	79,087.12	18,328.06		\$4,800.00				200.00	102,346.00	(69.18)
Asst Supt / Dir / Coord	1.11	43,857.78	35,446.83	8,410.95								
Principals	1.98	153,644.03	128,239.38	25,180.25				224.40				
Assistant Principals	0.75	55,198.74	44,345.46	10,853.28								
<b>Piggott</b>												
Superintendent	1.00	98,867.14	78,898.00	19,199.34				364.80		405.00	98,867.14	0.00
Asst Supt / Dir / Coord	3.79	153,085.80	120,629.91	32,455.89								
Principals	1.95	160,643.67	128,251.23	32,392.44								
Assistant Principals	1.42	88,596.38	70,400.94	18,195.44								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Pine Bluff</b>												
Superintendent	1.00	\$157,626.44	\$119,500.00	\$24,423.24	\$717.00			\$402.96	\$12,000.00	\$583.24	\$157,626.44	\$0.00
Asst Supt / Dir / Coord	17.00	1,272,422.36	1,037,923.30	234,499.06								
Principals	14.00	1,069,846.51	889,928.97	179,917.54								
Assistant Principals	7.00	508,424.91	433,720.22	74,704.69								
<b>Pocahontas</b>												
Superintendent	1.00	98,144.70	78,571.00	18,663.70	720.00					190.00	100,094.70	1,950.00
Asst Supt / Dir / Coord	5.55	322,337.63	270,756.36	51,052.27						529.00		
Principals	4.00	308,724.75	263,092.00	44,932.75						700.00		
Assistant Principals	2.00	139,425.86	111,886.73	27,209.13						330.00		
<b>Pottsville</b>												
Superintendent	1.00	122,327.29	100,190.00	21,787.29						350.00	120,787.29	(1,540.00)
Asst Supt / Dir / Coord	1.14	57,435.68	47,006.96	10,428.72								
Principals	4.00	297,464.53	244,902.00	52,562.53								
Assistant Principals	0.00	0.00	-	-								
<b>Poyen</b>												
Superintendent	1.00	116,426.35	92,926.00	22,075.35						1,425.00	116,426.35	0.00
Asst Supt / Dir / Coord	2.27	126,401.31	102,677.38	23,723.93								
Principals	2.00	163,440.98	131,477.98	31,963.00								
Assistant Principals	0.00	0.00	-	-								
<b>Prairie Grove</b>												
Superintendent	1.00	123,481.96	100,490.00	22,761.96						230.00	122,481.96	(1,000.00)
Asst Supt / Dir / Coord	5.51	350,064.03	293,663.88	56,400.15								
Principals	3.00	244,233.15	196,890.38	46,982.77						360.00		
Assistant Principals	3.00	200,115.94	161,168.10	38,807.84						140.00		
<b>Prescott</b>												
Superintendent	1.00	110,538.80	85,531.85	24,468.95						538.00	110,538.80	0.00
Asst Supt / Dir / Coord	3.00	162,467.76	124,563.85	37,903.91								
Principals	3.00	230,468.81	200,263.57	30,205.24								
Assistant Principals	1.83	124,245.76	100,022.38	24,223.38								
<b>Pulaski County Special</b>												
Superintendent	1.00	205,230.08	148,566.22	33,035.74	9,000.00*			1,128.12	13,500.00		205,230.26	0.18
Asst Supt / Dir / Coord	42.00	4,068,234.82	3,250,654.01	817,580.81								
Principals	37.50	3,625,734.50	2,900,398.75	725,335.75								
Assistant Principals	47.39	3,825,522.27	3,056,830.71	768,691.56								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Quitman</b>												
Superintendent	1.00	\$89,448.89	\$72,500.00	\$16,698.89						\$250.00	\$89,448.89	\$0.00
Asst Supt / Dir / Coord	3.50	126,798.92	104,963.43	21,835.49								
Principals	2.00	132,487.71	112,422.82	20,064.89								
Assistant Principals	0.00	0.00	-	-								
<b>Rector (Clay County Central)</b>												
Superintendent	1.00	96,082.13	77,030.00	18,842.13						210.00	95,932.13	(150.00)
Asst Supt / Dir / Coord	1.14	64,337.40	50,905.06	13,432.34								
Principals	2.00	145,361.08	122,858.00	22,503.08								
Assistant Principals	0.00	0.00	-	-								
<b>Riverside</b>												
Superintendent	1.00	88,423.75	81,027.84	7,395.91							85,809.91	(2,613.84)
Asst Supt / Dir / Coord	1.59	78,637.36	70,393.08	8,244.28								
Principals	3.17	211,993.61	182,130.86	29,862.75								
Assistant Principals	0.00	0.00	-	-								
<b>Riverview</b>												
Superintendent	1.00	100,922.60	89,488.45	9,409.15	\$1,600.00*					425.00	100,922.60	0.00
Asst Supt / Dir / Coord	2.15	150,190.43	120,425.52	27,964.91	1,600.00					200.00		
Principals	4.90	373,004.61	322,304.75	50,699.86								
Assistant Principals	0.50	25,060.91	23,280.00	1,780.91								
<b>Rogers</b>												
Superintendent	1.00	181,708.45	159,927.56	12,648.89	640.00*		\$3,400.00*	\$559.00*	\$3,193.00	1,340.00	181,440.89	(267.56)
Asst Supt / Dir / Coord	25.32	2,305,071.94	1,900,354.81	403,937.13						780.00		
Principals	19.50	2,013,675.20	1,652,876.67	360,798.53								
Assistant Principals	24.00	2,131,659.67	1,735,065.72	396,593.95								
<b>Rose Bud</b>												
Superintendent	1.00	97,540.11	74,557.50	17,557.61		\$4,800.00				625.00	97,540.11	0.00
Asst Supt / Dir / Coord	2.63	108,154.42	89,330.00	18,824.42								
Principals	1.50	97,558.26	86,017.43	11,540.83								
Assistant Principals	1.86	123,494.21	104,635.53	18,858.68								
<b>Russellville</b>												
Superintendent	1.00	141,761.11	128,491.76	11,071.35				1,132.00		1,066.00	141,761.11	0.00
Asst Supt / Dir / Coord	14.25	1,235,505.09	1,015,232.92	220,272.17								
Principals	9.10	824,153.78	680,951.92	143,201.86								
Assistant Principals	4.90	398,683.01	325,371.79	73,311.22								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Salem</b>												
Superintendent	1.00	\$100,431.61	\$80,879.00	\$18,782.61						\$770.00	\$100,431.61	\$0.00
Asst Supt / Dir / Coord	2.24	88,808.28	72,383.94	16,424.34								
Principals	1.80	124,933.14	102,644.52	22,288.62								
Assistant Principals	0.00	0.00	-	-								
<b>Scranton</b>												
Superintendent	1.00	94,408.88	76,755.00	17,397.88				\$36.00		220.00	99,543.88	5,135.00
Asst Supt / Dir / Coord	2.36	99,842.99	80,317.25	19,525.74								
Principals	2.00	134,662.06	114,652.50	20,009.56								
Assistant Principals	0.00	0.00	-	-								
<b>Searcy</b>												
Superintendent	1.00	146,071.32	113,317.50	19,024.68	\$7,250.00		\$4,500.00*	568.14		1,411.00	146,071.32	(0.00)
Asst Supt / Dir / Coord	6.25	510,205.07	442,329.04	67,876.03								
Principals	6.00	537,399.50	445,497.50	91,902.00								
Assistant Principals	7.00	550,561.47	459,871.11	90,690.36								
<b>Searcy County</b>												
Superintendent	1.00	100,782.46	81,306.18	18,603.28						873.00	105,278.96	4,496.50
Asst Supt / Dir / Coord	4.06	258,686.30	211,261.75	47,424.55								
Principals	4.00	289,083.60	232,568.62	56,514.98								
Assistant Principals	0.00	0.00	-	-								
<b>Sheridan</b>												
Superintendent	1.00	143,235.84	124,050.00	12,370.84	5,500.00					1,315.00	143,235.84	0.00
Asst Supt / Dir / Coord	9.56	760,201.11	642,900.77	117,300.34								
Principals	7.04	582,527.98	488,481.70	94,046.28								
Assistant Principals	5.44	409,150.88	345,747.20	63,403.68								
<b>Shirley</b>												
Superintendent	1.00	90,196.19	73,609.70	15,936.49						650.00	90,414.10	217.91
Asst Supt / Dir / Coord	1.91	78,621.51	64,612.06	14,009.45								
Principals	1.79	116,500.76	94,744.36	21,756.40								
Assistant Principals	0.00	0.00	-	-								
<b>Siloam Springs</b>												
Superintendent	1.00	116,660.74	102,646.84	10,413.90	3,600.00*						114,932.90	(1,727.84)
Asst Supt / Dir / Coord	11.18	888,897.91	726,267.49	160,230.42	2,400.00							
Principals	5.00	438,237.25	349,786.37	87,250.88	1,200.00							
Assistant Principals	3.58	275,919.57	220,763.28	55,156.29								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Sloan-Henrix</b>												
Superintendent	1.00	\$96,490.14	\$87,511.00	\$8,710.14						\$269.00	\$100,123.14	\$3,633.00
Asst Supt / Dir / Coord	1.25	45,121.09	40,245.50	4,755.59						120.00		
Principals	2.00	175,681.55	142,302.80	32,988.75						390.00		
Assistant Principals	0.00	0.00	-	-								
<b>Smackover</b>												
Superintendent	1.00	100,193.14	78,710.04	19,133.10		\$1,800.00*				550.00	100,093.14	(100.00)
Asst Supt / Dir / Coord	4.77	315,068.74	265,479.46	49,589.28								
Principals	3.17	222,971.23	186,583.15	36,388.08								
Assistant Principals	0.00	0.00	-	-								
<b>South Conway County</b>												
Superintendent	1.00	118,862.16	96,080.00	20,678.16	\$720.00*			\$750.00		634.00	118,478.16	(384.00)
Asst Supt / Dir / Coord	8.58	516,390.84	422,059.11	92,642.73	720.00			375.00		594.00		
Principals	5.00	374,479.87	311,750.00	62,729.87								
Assistant Principals	2.75	197,341.89	159,580.97	37,760.92								
<b>South Mississippi County</b>												
Superintendent	1.00	89,540.52	81,480.00	8,060.52							89,540.52	0.00
Asst Supt / Dir / Coord	5.25	314,818.37	268,829.54	45,988.83								
Principals	4.00	280,475.51	233,099.92	47,375.59								
Assistant Principals	0.70	48,219.74	39,570.01	8,649.73								
<b>South Side</b>												
Superintendent	1.00	89,995.81	80,576.60	9,199.21						220.00	89,829.21	(166.60)
Asst Supt / Dir / Coord	5.12	289,727.15	245,007.15	44,720.00								
Principals	3.00	231,266.90	184,685.39	46,581.51								
Assistant Principals	3.00	191,657.63	152,505.96	39,151.67								
<b>Southside-Bee Branch</b>												
Superintendent	1.00	88,997.21	67,465.00	15,842.21		5,500.00				190.00	89,234.71	237.50
Asst Supt / Dir / Coord	1.60	61,740.28	49,686.17	12,054.11								
Principals	2.00	144,832.47	124,698.00	20,134.47								
Assistant Principals	0.00	0.00	-	-								
<b>Spring Hill</b>												
Superintendent	1.00	98,047.32	77,800.00	19,402.32						845.00	98,047.32	0.00
Asst Supt / Dir / Coord	2.14	112,246.50	87,957.15	24,289.35								
Principals	1.50	115,507.01	91,734.14	23,772.87								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Springdale</b>												
Superintendent	1.00	\$227,945.73	\$166,858.42	\$21,751.64	\$6,600.00			\$16,426.60	\$13,500.00*	\$2,809.07	\$226,945.73	(\$1,000.00)
Asst Supt / Dir / Coord	29.00	2,376,518.63	1,987,243.38	388,445.25						830.00		
Principals	18.00	1,873,522.50	1,528,940.53	344,581.97								
Assistant Principals	27.00	2,460,969.11	1,994,592.34	466,376.77								
<b>Star City</b>												
Superintendent	1.00	124,735.35	98,229.90	21,874.45	720.00*		\$3,876.00*	35.00			124,735.45	0.10
Asst Supt / Dir / Coord	6.21	500,409.53	424,139.95	76,269.58								
Principals	4.06	325,269.20	271,299.68	53,969.52								
Assistant Principals	2.29	143,105.03	115,541.35	27,563.68								
<b>Stephens</b>												
Superintendent	1.00	95,654.47	77,114.10	14,382.49				4,157.88			95,199.44	(455.03)
Asst Supt / Dir / Coord	8.55	437,988.43	361,837.09	76,151.34								
Principals	2.98	206,148.39	164,878.12	41,270.27								
Assistant Principals	0.00	0.00	-	-								
<b>Strong_Huttig</b>												
Superintendent	1.00	95,347.59	76,621.00	18,726.59							94,807.59	(540.00)
Asst Supt / Dir / Coord	2.49	159,908.91	134,191.52	25,717.39								
Principals	4.00	293,999.57	242,231.50	51,768.07								
Assistant Principals	0.00	0.00	-	-								
<b>Stuttgart</b>												
Superintendent	1.00	125,100.82	109,483.00	10,317.82	4,800.00					500.00	121,200.82	(3,900.00)
Asst Supt / Dir / Coord	6.10	432,457.19	360,605.33	71,851.86								
Principals	4.17	331,006.54	268,864.14	62,142.40								
Assistant Principals	2.25	159,182.23	127,600.00	31,582.23								
<b>Texarkana</b>												
Superintendent	1.00	321,941.03	267,183.96	50,239.07			3,600.00			918.00	170,107.07	(151,833.96)
Asst Supt / Dir / Coord	17.09	1,125,319.77	954,386.85	170,932.92								
Principals	7.94	578,449.00	480,738.11	97,710.89								
Assistant Principals	8.00	487,227.73	405,992.67	81,235.06								
<b>Trumann</b>												
Superintendent	1.00	90,223.39	81,810.00	8,413.39							89,223.39	(1,000.00)
Asst Supt / Dir / Coord	6.22	365,766.55	295,180.82	70,585.73								
Principals	2.98	223,593.97	195,101.51	28,492.46								
Assistant Principals	2.97	193,891.80	157,469.38	36,422.42								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Turrell</b>												
Superintendent	1.00	\$119,366.86	\$83,175.02	\$18,624.51		\$16,530.79*		\$547.54		\$489.00	\$120,485.60	\$1,118.74
Asst Supt / Dir / Coord	1.63	77,228.67	62,916.78	14,311.89								
Principals	2.00	147,899.80	110,975.00	34,902.27			\$2,022.53					
Assistant Principals	0.00	0.00	-	-								
<b>Twin Rivers</b>												
Superintendent	1.00	78,159.46	63,245.05	14,914.41							78,159.46	0.00
Asst Supt / Dir / Coord	1.88	85,222.98	74,580.97	10,642.01								
Principals	3.50	221,578.60	181,833.37	39,745.23								
Assistant Principals	0.00	0.00	-	-								
<b>Two Rivers</b>												
Superintendent	1.00	85,480.89	77,147.00	8,123.89						210.00	86,230.89	750.00
Asst Supt / Dir / Coord	5.70	386,748.44	312,959.15	73,789.29								
Principals	4.22	286,445.39	231,826.08	54,619.31								
Assistant Principals	0.00	0.00	-	-								
<b>Valley Springs</b>												
Superintendent	1.00	111,651.16	87,282.78	19,163.38			4,800.00			405.00	108,168.38	(3,482.78)
Asst Supt / Dir / Coord	1.09	30,646.65	27,649.01	2,997.64								
Principals	2.95	242,783.72	197,007.20	45,776.52								
Assistant Principals	0.00	0.00	-	-								
<b>Valley View</b>												
Superintendent	1.00	111,739.29	101,205.00	10,534.29							111,739.29	0.00
Asst Supt / Dir / Coord	3.00	183,724.43	146,950.00	36,774.43								
Principals	4.00	310,142.83	266,167.50	43,975.33								
Assistant Principals	1.00	64,232.88	51,765.00	12,467.88								
<b>Van Buren</b>												
Superintendent	1.00	176,436.33	121,781.54	38,130.97	\$4,766.40*			2,808.42*	\$7,200.00	1,749.00	175,494.79	(941.54)
Asst Supt / Dir / Coord	12.65	1,132,696.80	934,677.77	198,019.03								
Principals	11.00	948,938.14	784,662.38	164,275.76								
Assistant Principals	6.00	461,001.08	380,851.00	80,150.08								
<b>Van Cove</b>												
Superintendent	1.00	102,248.49	81,953.28	19,406.91						888.30	102,248.49	0.00
Asst Supt / Dir / Coord	3.02	137,202.23	111,665.73	25,536.50								
Principals	2.00	155,972.35	126,828.94	29,143.41								
Assistant Principals	0.00	0.00	-	-								

\*Amount included in salary on Schedule 1



**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits							Reporting Variance		
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Vilonia</b>												
Superintendent	1.00	\$123,546.66	\$100,218.64	\$10,678.56	\$6,696.00*	\$4,800.00*		\$547.46		\$606.00	\$117,769.02	(\$5,777.64)
Asst Supt / Dir / Coord	11.19	781,959.06	641,724.39	137,144.67	2,880.00					210.00		
Principals	5.00	461,338.13	390,246.12	70,162.01	720.00					210.00		
Assistant Principals	4.00	319,304.96	255,670.00	63,634.96								
<b>Viola</b>												
Superintendent	1.00	88,792.44	80,017.75	8,564.69						210.00	88,924.19	131.75
Asst Supt / Dir / Coord	1.51	74,187.72	62,755.10	11,432.62								
Principals	1.50	120,310.85	105,084.06	15,226.79								
Assistant Principals	0.25	15,354.16	12,301.44	3,052.72								
<b>Waldo</b>												
Superintendent	1.00	99,197.83	85,271.74	8,901.09		4,800.00*				225.00	90,615.11	(8,582.72)
Asst Supt / Dir / Coord	3.06	181,391.40	158,588.56	22,802.84								
Principals	3.00	151,151.78	137,417.62	13,734.16								
Assistant Principals		0.00	-	-								
<b>Waldron</b>												
Superintendent	1.00	105,552.84	83,025.20	21,562.64						965.00	105,502.84	(50.00)
Asst Supt / Dir / Coord	5.28	279,285.40	231,690.58	47,594.82								
Principals	2.97	217,247.67	174,952.29	42,295.38								
Assistant Principals	2.50	155,668.29	124,761.05	30,907.24								
<b>Walnut Ridge</b>												
Superintendent	1.00	111,887.55	90,165.81	20,919.74						802.00	111,771.74	(115.81)
Asst Supt / Dir / Coord	5.18	313,507.83	258,229.76	55,278.07								
Principals	1.54	103,638.47	89,983.72	13,654.75								
Assistant Principals	0.00	0.00	-	-								
<b>Warren</b>												
Superintendent	1.00	122,859.82	100,152.92	18,315.50	1,095.00			1,090.40		2,206.00	125,114.82	2,255.00
Asst Supt / Dir / Coord	9.05	548,415.34	458,806.66	89,608.68								
Principals	4.00	312,026.72	265,460.32	46,566.40								
Assistant Principals	3.00	198,097.23	164,614.28	33,482.95								
<b>Watson Chapel</b>												
Superintendent	1.00	126,614.33	115,171.00	10,528.79	804.00			110.54			126,614.33	0.00
Asst Supt / Dir / Coord	6.00	528,713.58	442,440.51	86,273.07								
Principals	6.00	572,917.79	481,742.58	91,175.21								
Assistant Principals	4.00	326,280.27	263,479.41	62,800.86								

\*Amount included in salary on Schedule 1

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
<b>Weiner</b>												
Superintendent	1.00	\$91,493.53	\$74,663.75	\$16,089.78						\$740.00	\$91,493.78	\$0.25
Asst Supt / Dir / Coord	1.08	50,238.72	39,812.64	10,426.08								
Principals	2.00	153,907.64	124,952.50	28,955.14								
Assistant Principals	0.00	0.00	-	-								
<b>West Fork</b>												
Superintendent	1.00	101,268.86	90,775.50	9,984.36	\$509.00						98,806.36	(2,462.50)
Asst Supt / Dir / Coord	3.00	199,235.87	159,449.86	39,786.01								
Principals	3.00	261,299.04	210,755.50	50,543.54								
Assistant Principals	0.00	0.00	-	-								
<b>West Memphis</b>												
Superintendent	1.00	140,281.34	128,775.00	10,756.34	750.00						142,510.34	2,229.00
Asst Supt / Dir / Coord	14.00	775,701.91	672,539.00	103,162.91								
Principals	12.00	1,043,360.68	888,414.00	154,946.68								
Assistant Principals	9.00	644,206.05	530,147.14	114,058.91								
<b>Western Yell County</b>												
Superintendent	1.00	85,128.49	68,458.30	16,420.19						250.00	85,128.19	(0.30)
Asst Supt / Dir / Coord	2.97	122,661.66	98,537.84	24,123.82								
Principals	2.00	128,685.94	103,000.00	25,685.94								
Assistant Principals	0.00	0.00	-	-								
<b>Westside (Cleburne)</b>												
Superintendent	1.00	78,284.82	70,914.29	7,326.73				\$43.80			79,546.12	1,261.30
Asst Supt / Dir / Coord	3.10	142,346.06	123,784.30	18,561.76								
Principals	2.00	135,663.89	109,532.00	26,131.89								
Assistant Principals	0.00	0.00	-	-								
<b>Westside (Craighead)</b>												
Superintendent	1.00	105,762.90	85,000.00	20,077.90				430.00		255.00	110,062.90	4,300.00
Asst Supt / Dir / Coord	2.85	188,977.77	155,331.89	33,645.88								
Principals	2.93	229,660.80	186,987.17	42,673.63								
Assistant Principals	1.91	132,057.88	114,453.98	17,603.90								
<b>Westside (Johnson)</b>												
Superintendent	1.00	95,034.25	70,657.00	15,297.25	2,400.00	\$6,000.00				680.00	93,384.25	(1,650.00)
Asst Supt / Dir / Coord	1.50	32,912.99	27,875.00	5,037.99								
Principals	2.00	144,106.38	116,305.00	27,801.38								
Assistant Principals	0.00	0.00	-	-								

**Arkansas Public School Districts  
Administrator Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 2**

Total Administrative Salaries and Benefits By District			Components of Salaries and Benefits								Reporting Variance	
School District Name	FTE	Total Salaries and Benefits	Salary / Bonus	Payroll Matching	Vehicle	Housing	Travel / Expense Allowance	Life/Disability Ins. Premiums	Additional Retirement Contributions	Professional / Other Dues and Fees	Amount Previously Reported Note 1	Variance Over (Under) Note 2
White County Central												
Superintendent	1.00	\$98,899.08	\$89,520.00	\$9,110.08						\$269.00	\$97,929.08	(\$970.00)
Asst Supt / Dir / Coord	1.00	47,275.15	39,546.00	7,729.15								
Principals	3.00	222,603.42	186,776.25	35,827.17								
Assistant Principals	0.00	0.00	-	-								
White Hall												
Superintendent	1.00	115,556.44	104,106.89	10,409.55	\$780.00					260.00	114,626.55	(929.89)
Asst Supt / Dir / Coord	6.00	494,503.00	431,923.11	62,579.89								
Principals	7.00	581,492.38	492,686.15	88,806.23								
Assistant Principals	2.00	176,910.83	142,279.90	34,630.93								
Wickes												
Superintendent	1.00	106,451.43	85,715.00	20,186.43						550.00	106,451.43	0.00
Asst Supt / Dir / Coord	2.17	83,365.08	69,780.30	13,584.78								
Principals	4.20	315,128.84	255,056.08	60,072.76								
Assistant Principals	0.00	0.00	-	-								
Wonderview												
Superintendent	1.00	77,986.50	68,368.00	9,618.50							77,136.50	(850.00)
Asst Supt / Dir / Coord	1.63	63,590.02	51,492.11	12,097.91								
Principals	1.94	121,668.09	100,574.75	21,093.34								
Assistant Principals		0.00	-	-								
Woodlawn												
Superintendent	1.00	101,836.09	77,912.00	22,891.17				\$577.92		455.00	102,056.09	220.00
Asst Supt / Dir / Coord	1.21	50,514.42	41,888.00	8,626.42								
Principals	1.98	151,729.52	122,300.60	29,428.92								
Assistant Principals	0.00	0.00	-	-								
Wynne												
Superintendent	1.00	118,875.54	106,480.00	10,395.54	2,000.00*						118,435.54	(440.00)
Asst Supt / Dir / Coord	9.08	741,471.12	613,153.87	122,317.25	6,000.00							
Principals	4.00	375,643.35	319,264.21	51,279.14	5,100.00							
Assistant Principals	4.00	328,395.50	270,519.84	54,575.66	3,300.00							
Yellville-Summitt												
Superintendent	1.00	101,542.50	80,960.00	19,862.47				340.03		380.00	101,542.50	0.00
Asst Supt / Dir / Coord	4.52	174,843.42	137,929.51	36,913.91								
Principals	3.00	237,322.65	197,120.00	40,202.65								
Assistant Principals	0.00	0.00	-	-								

Asst Supt - Assistant Superintendent(s) / Dir - Director(s) / Coord - Coordinator(s)

FTE - Full Time Equivalent

**Note 1:** The amount previously reported refers to the total salaries and benefits submitted by each individual school district published in the Division of Legislative Audit's special report *Arkansas Public School Districts - Superintendent's Salaries* released January 13, 2006. The school districts were not asked to submit matching benefits (e.g. social security, teacher retirement) for the January 2006 special report but the amounts were requested to be included in the current schedule. Therefore, in order to allow the originally reported school district provided and currently reported salaries and benefits compiled from school records to be comparable, the previously reported amounts have been adjusted to reflect the previously unreported matching benefits.

**Note 2:** Variances result from a variety of factors including the reporting by school districts of contract amounts and the use of cash basis accounting for purposes of this report.

# **Schedule 3**

## **Results of Payroll Compliance Test - Superintendent Salaries and Benefits**

---

**For the Year Ended June 30, 2005**

Arkansas Public School Districts  
 Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
 For the Year Ended June 30, 2005

Schedule 3

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						Total	Additional Retirement Benefits Paid for T-Drop Participants <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Alma							<i>Note 3</i>
Alpena							<i>Note 3</i>
Alzheimer Unified							
Arkadelphia							
Armored							
Ashdown							
Atkins							<i>Note 3</i>
Augusta							<i>Note 3</i>
Bald Knob							
Barton-Lexa				\$5,870.00		\$5,870.00	<i>Note 3</i>
Batesville	\$3,300.00			\$1,697.72		\$4,997.72	
Bauxite							<i>Note 3</i>
Bay							
Bearden		\$2,400.00				\$2,400.00	<i>Note 3</i>
Beebe							<i>Note 3</i>
Benton				\$6,629.04		\$6,629.04	
Bentonville							
Bergman							<i>Note 3</i>
Berryville				\$1,620.52		\$1,620.52	
Bismarck				\$1,024.88		\$1,024.88	\$18,000.00
Black Rock							
Blevins							<i>Note 3</i>
Blytheville							
Booneville							
Bradford							
Bradley							<i>Note 3</i>
Brinkley							
Brookland							<i>Note 3</i>
Bryant							
Buffalo Island Central							<i>Note 3</i>
Cabot							
Caddo Hills							
Calico Rock							
Camden-Fairview							

Arkansas Public School Districts  
 Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
 For the Year Ended June 30, 2005

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						Total	Additional Retirement Benefits Paid for T-Drop Participants <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Carlisle	\$3,600.00					\$3,600.00	
Cave City							
Cedar Ridge	\$1,600.00					\$1,600.00	<i>Note 3</i>
Cedarville							
Centerpoint					\$8,197.56	\$8,197.56	
Charleston							
Clarendon							
Clarksville				\$8,072.88		\$8,072.88	<i>Note 3</i>
Cleveland County							
Clinton							
Concord							
Conway							
Corning				\$4,248.78		\$4,248.78	<i>Note 3</i>
Cotter							
County Line	\$720.00					\$720.00	<i>Note 3</i>
Cross County	\$3,000.00					\$3,000.00	
Crossett							
Cushman							<i>Note 3</i>
Cutter-Morning Star							<i>Note 3</i>
Danville							
Dardanelle							
Decatur				\$6.72		\$6.72	
Deer / Mt. Judea							
Delight		\$6,135.92				\$6,135.92	
Dequeen							<i>Note 3</i>
Dermott	\$720.00					\$720.00	<i>Note 3</i>
Des Arc							<i>Note 3</i>
DeValls Bluff							
DeWitt							<i>Note 3</i>
Dierks							
Dollarway							<i>Note 3</i>
Dover							
Drew Central							
Dumas				\$6,022.88		\$6,022.88	<i>Note 3</i>

**Arkansas Public School Districts  
Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
For the Year Ended June 30, 2005**

**Schedule 3**

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						<b>Total</b>	<b>Additional Retirement Benefits Paid for T-Drop Participants</b> <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Earle	\$4,800.00			\$7,765.00		\$12,565.00	
East End							
East Poinsett							
El Dorado							\$12,000.00
Elaine				\$48.00		\$48.00	
Elkins							
Emerson-Taylor						\$0.00	
England							
Eudora	\$720.00			\$3,507.00		\$4,227.00	
Eureka Springs							<i>Note 3</i>
Farmington							
Fayetteville							<i>Note 3</i>
Flippin							
Fordyce							
Foreman							
Forrest City				\$8,807.00		\$8,807.00	<i>Note 3</i>
Fort Smith							<i>Note 3</i>
Fouke							<i>Note 3</i>
Fountain Lake							
Genoa Central							
Gentry			\$2,700.00			\$2,700.00	
Glen Rose	\$4,800.00			\$2,966.16		\$7,766.16	
Gosnell							<i>Note 3</i>
Gravette							
Green Forest							
Greenbrier			\$3,000.00			\$3,000.00	<i>Note 3</i>
Greene County Tech							
Greenland				\$7,182.00		\$7,182.00	
Greenwood							
Gurdon							<i>Note 3</i>
Guy-Perkins							
Hackett							
Hamburg	\$720.00					\$720.00	<i>Note 3</i>
Hampton							

Arkansas Public School Districts  
 Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
 For the Year Ended June 30, 2005

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						Total	Additional Retirement Benefits Paid for T-Drop Participants <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Harmony Grove (Ouachita)		\$8,400.00				\$8,400.00	<i>Note 3</i>
Harmony Grove (Saline)							<i>Note 3</i>
Harrisburg							
Harrison							<i>Note 3</i>
Hartford							<i>Note 3</i>
Hazen							
Heber Springs							
Hector							<i>Note 3</i>
Helena-West Helena							
Hermitage				\$7,275.00		\$7,275.00	<i>Note 3</i>
Highland							<i>Note 3</i>
Hillcrest			\$1,200.00	\$7,897.00		\$9,097.00	
Hope							
Horatio	\$3,600.00			\$8,713.92		\$12,313.92	
Hot Springs							<i>Note 3</i>
Hoxie							
Hughes							<i>Note 3</i>
Huntsville	\$6,100.00			\$1,914.04		\$8,014.04	<i>Note 3</i>
Izard County							
Jackson County							
Jasper							
Jessieville	\$4,272.00					\$4,272.00	<i>Note 3</i>
Jonesboro							\$9,296.76
Junction City	\$720.00			\$7,261.56		\$7,981.56	
Kirby							
Lafayette County							<i>Note 3</i>
Lake Hamilton	\$735.00					\$735.00	<i>Note 3</i>
Lakeside (Chicot)							
Lakeside (Garland)				\$7,102.74		\$7,102.74	
Lamar	\$1,080.00					\$1,080.00	
Lavaca							
Lead Hill							
Lee County							<i>Note 3</i>
Lincoln Consolidated							



Arkansas Public School Districts  
 Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
 For the Year Ended June 30, 2005

Schedule 3

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						Total	Additional Retirement Benefits Paid for T-Drop Participants <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Little Rock			\$4,459.68		\$4,459.68		
Lockesburg	\$720.00				\$720.00		
Lonoke			\$2,679.12		\$2,679.12	<i>Note 3</i>	
Magazine							
Magnet Cove			\$7,068.96		\$7,068.96		
Magnolia							
Malvern							
Mammoth Spring							
Manila							
Mansfield			\$7,213.00		\$7,213.00		
Marion						<i>Note 3</i>	
Marked Tree							
Marmaduke	\$1,300.00				\$1,300.00		
Marvell						<i>Note 3</i>	
Mayflower							
Maynard							
McCrary	\$720.00				\$720.00	<i>Note 3</i>	
McGehee							
Melbourne							
Mena	\$421.40				\$421.40		
Midland							
Mineral Springs	\$735.00				\$735.00	<i>Note 3</i>	
Monticello						\$11,071.08	
Mount Ida							
Mount Vernon-Enola		\$1,200.00			\$1,200.00		
Mountain Home							
Mountain Pine	\$720.00				\$720.00		
Mountain View							
Mountainburg						<i>Note 3</i>	
Mulberry							
Murfreesboro						<i>Note 3</i>	
Nashville						<i>Note 3</i>	
Nemo Vista							
Nettleton							

Arkansas Public School Districts  
 Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
 For the Year Ended June 30, 2005

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						Total	Additional Retirement Benefits Paid for T-Drop Participants <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Nevada County							
Newport				\$7,182.00		\$7,182.00	
Norfolk							
Norphlet							
North Little Rock							
Omaha							<i>Note 3</i>
Osceola							
Ouachita							
Ouachita River							
Ozark							
Ozark Mountain							
Palestine/ Wheatley							<i>Note 3</i>
Pangburn							<i>Note 3</i>
Paragould				\$2,113.08		\$2,113.08	
Paris	\$720.00					\$720.00	
Parkers Chapel							<i>Note 3</i>
Pea Ridge							
Perryville							
Piggott							
Pine Bluff							\$12,000.00
Pocahontas							
Pottsville							
Poyen							
Prairie Grove							
Prescott				\$4,437.48		\$4,437.48	
Pulaski County Special							
Quitman							
Rector (Clay County Cent.)							
Riverside							<i>Note 3</i>
Riverview	\$1,600.00					\$1,600.00	<i>Note 3</i>
Rogers	\$224.54					\$224.54	<i>Note 3</i>
Rose Bud							
Russellville							<i>Note 3</i>
Salem							

Arkansas Public School Districts  
 Results of Payroll Compliance Test - Superintendent Salaries and Benefits  
 For the Year Ended June 30, 2005

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						Total	Additional Retirement Benefits Paid for T-Drop Participants <i>Note 2</i>
Vehicle Allowance	Housing Allowance	Travel Allowance	Health Insurance Premiums Above Other Employees <i>Note 1</i>	Direct Payments Designated as Retirement Benefits			
Scranton							
Searcy	\$7,250.00			\$8,477.10		\$15,727.10	<i>Note 3</i>
Searcy County							
Sheridan							<i>Note 3</i>
Shirley							
Siloam Springs							<i>Note 3</i>
Sloan-Hendrix							<i>Note 3</i>
Smackover							
South Conway County	\$720.00					\$720.00	
South Mississippi County							<i>Note 3</i>
South Side							<i>Note 3</i>
Southside-Bee Branch							
Spring Hill							
Springdale							\$13,500.00
Star City							
Stephens							
Strong-Huttig							<i>Note 3</i>
Stuttgart							
Texarkana				\$1,219.44		\$1,219.44	
Trumann							<i>Note 3</i>
Turrell		\$2,130.79		\$8,150.66		\$10,281.45	<i>Note 3</i>
Twin Rivers							
Two Rivers							<i>Note 3</i>
Valley Springs							
Valley View							<i>Note 3</i>
Van Buren							\$7,200.00
Van Cove							
Vilonia	\$6,696.00					\$6,696.00	<i>Note 3</i>
Viola							<i>Note 3</i>
Waldo							<i>Note 3</i>
Waldron				\$1,471.68		\$1,471.68	
Walnut Ridge							
Warren				\$6,985.80		\$6,985.80	<i>Note 3</i>
Watson Chapel							<i>Note 3</i>

**Arkansas Public School Districts**  
**Results of Payroll Compliance Test - Superintendent Salaries and Benefits**  
**For the Year Ended June 30, 2005**

<u>2005 Amounts Not Reported by School Districts for Tax Purposes</u>						<b>Total</b>	<b>Additional Retirement Benefits Paid for T-Drop Participants</b> <i>Note 2</i>
<b>Vehicle Allowance</b>	<b>Housing Allowance</b>	<b>Travel Allowance</b>	<b>Health Insurance Premiums Above Other Employees</b> <i>Note 1</i>	<b>Direct Payments Designated as Retirement Benefits</b>			
Weiner							
West Fork	\$254.50					\$254.50	<i>Note 3</i>
West Memphis							<i>Note 3</i>
Western Yell County							
Westside (Cleburne)							<i>Note 3</i>
Westside (Craighead)							
Westside (Johnson)							
White County Central							<i>Note 3</i>
White Hall							<i>Note 3</i>
Wickes							<i>Note 3</i>
Wonderview							<i>Note 3</i>
Woodlawn				\$4,425.12		\$4,425.12	
Wynne							<i>Note 3</i>
Yellville-Summitt							
<b>Total</b>	<b>\$62,568.44</b>	<b>\$20,266.71</b>	<b>\$6,900.00</b>	<b>\$171,515.96</b>	<b>\$8,197.56</b>	<b>\$269,448.67</b>	<b>\$83,067.84</b>

Note 1: Internal Revenue Service code is ambiguous to the requirement of reporting for tax purposes health insurance premiums paid on behalf of executives above premiums paid on behalf of other employees. We recommend the Arkansas Department of Education, in cooperation with the Arkansas Association of Educational Administrators and the Arkansas School Boards Association, petition the Internal Revenue Service for a definitive determination relating to this tax issue.

Note 2: Arkansas Code Annotated § 24-7-1303 prohibits T-Drop participants from having additional retirement benefits contributed to an Internal Revenue Service tax-qualified (deferred income) plan. The amounts provided were used to make contributions on the behalf of superintendents to such prohibited plans.

Note 3: The superintendents noted participate in the T-Drop but do not have contributions made to a prohibited tax qualified plan as described in Note 2.

# **Schedule 4**

## **Detail of Transportation Expenditures by School District**

---

**For the Year Ended June 30, 2005**

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Alma	\$1,081,741	\$441,975	\$95,999	\$65,921	\$33,078	-	\$225,456	\$219,313	103
Alpena	244,083	108,499	23,129	66,400	20,291	\$288	15,016	10,461	118
Altheimer Unified	205,657	112,003	24,004	-	7,615	-	24,494	37,541	333
Arkadelphia	665,366	258,568	64,052	145,499	73,277	60,517	32,254	31,199	330
Armored	111,771	22,367	5,117	66,286	10,854	3,528	-	3,619	58
Ashdown	456,737	230,246	54,798	9,513	74,799	10,498	27,492	49,390	325
Atkins	437,808	178,549	40,551	122,606	42,402	4,069	6,477	43,155	95
Augusta	172,123	63,255	13,948	23,753	24,873	1,128	7,482	37,684	363
Bald Knob	348,736	160,286	27,298	61,625	38,720	10,625	20,905	29,278	178
Barton-Lexa	171,447	87,050	13,456	8,930	27,768	25,935	5,282	3,027	146
Batesville	810,156	349,600	76,884	176,807	84,448	4,993	40,720	76,703	34
Bauxite	285,200	80,283	16,574	116,920	27,950	1,839	20,600	21,034	87
Bay	86,547	54,835	11,812	-	14,412	-	5,489	-	68
Bearden	252,901	85,692	18,012	76,900	46,106	1,432	6,002	18,757	274
Beebe	831,356	348,291	80,953	188,529	84,670	-	49,681	79,232	242
Benton	654,560	335,319	86,820	123,724	67,021	36,865	80,033	(75,221)	105
Bentonville	3,622,976	1,862,115	390,330	714,200	272,346	3,679	114,489	265,818	145
Bergman	238,066	86,320	19,624	52,060	40,546	-	9,129	30,388	117
Berryville	694,973	308,449	69,976	175,249	59,549	2,771	24,909	54,070	219
Bismarck	359,022	204,451	46,933	3,550	46,379	-	4,813	52,896	181
Black Rock	109,187	29,471	6,638	48,882	8,288	10,262	2,895	2,751	53
Blevins	191,182	107,593	19,264	-	30,672	-	15,963	17,691	224
Blytheville	922,851	488,498	109,172	179,316	78,512	-	5,063	62,290	124
Booneville	384,080	149,769	31,339	52,605	68,416	7,474	43,384	31,093	198
Bradford	264,879	81,821	17,887	120,153	21,041	35	8,152	15,791	88
Bradley	178,972	62,084	15,314	55,500	23,077	884	9,993	12,120	253
Brinkley	239,523	61,587	11,161	108,588	25,862	23,126	1,568	7,631	230
Brookland	338,358	162,515	33,379	67,519	35,999	728	307	37,911	114

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Bryant	\$1,306,553	\$614,153	\$126,759	\$364,253	\$144,820	\$22,482	\$43,187	\$(9,102)	349
Buffalo Island Central	201,281	82,109	16,402	59,450	31,239	227	-	11,854	142
Cabot	2,148,997	1,127,668	249,970	338,415	219,673	25,728	112,739	74,804	184
Caddo Hills	348,708	111,353	25,702	153,625	33,935	-	6,004	18,089	322
Calico Rock	130,560	67,978	14,461	-	27,084	13,047	6,774	1,217	169
Camden-Fairview	1,054,120	418,252	94,911	244,115	123,635	6,952	70,000	96,255	333
Carlisle	198,940	67,797	18,444	30,000	26,320	9,925	11,371	35,084	272
Cave City	483,082	224,680	46,823	76,118	66,761	4,630	22,027	42,042	285
Cedar Ridge	389,417	202,629	46,985	53,600	35,707	249	22,222	28,024	268
Cedarville	235,386	127,664	26,517	-	35,913	-	15,545	29,747	149
Centerpoint	320,262	133,372	32,507	71,105	35,801	-	3,036	44,442	208
Charleston	200,529	86,556	20,358	60,420	22,589	500	5,091	5,015	109
Clarendon	160,010	62,326	14,032	2,500	44,069	3,727	10,307	23,048	398
Clarksville	432,502	284,624	57,424	7,599	36,838	2,474	(4,095)	47,638	113
Cleveland County	388,555	159,185	35,557	58,960	56,797	60,458	16,586	1,013	470
Clinton	401,689	214,918	45,338	-	83,588	-	18,440	39,404	476
Concord	208,961	106,865	24,871	15,043	29,094	-	5,719	27,370	204
Conway	1,508,739	710,181	152,753	288,295	164,214	13,554	56,988	122,755	124
Corning	234,947	122,739	24,172	7,167	36,193	-	11,449	33,227	362
Cotter	105,079	45,936	9,522	5,800	20,669	-	8,072	15,079	35
County Line	165,242	99,239	20,647	-	23,303	4,269	8,776	9,007	133
Cross County	249,605	126,731	25,910	498	49,611	2,510	6,467	37,879	306
Crossett	631,368	335,226	68,652	106,802	57,292	6,829	12,903	43,664	214
Cushman	114,107	62,532	13,793	(369)	16,268	26	13,941	7,916	77
Cutter-Morning Star	117,568	66,666	14,132	-	16,496	2,667	9,310	8,297	33
Danville	119,909	48,474	10,946	19,918	24,938	2,465	2,654	10,513	141
Dardanelle	632,644	226,647	44,900	275,253	28,533	15,640	33,593	8,078	172
Decatur	212,585	63,863	13,877	26,850	16,396	-	29,902	61,696	50

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Deer / Mt. Judea	\$405,077	\$177,484	\$42,951	\$95,957	\$39,258	-	\$12,984	\$36,444	394
Delight	77,124	35,714	6,795	10,323	15,440	-	3,770	5,082	113
Dequeen	376,745	183,114	43,637	36,200	67,317	-	15,028	31,449	240
Dermott	266,209	118,912	26,604	61,394	37,733	\$563	7,212	13,791	246
Des Arc	152,582	90,778	21,591	-	23,541	499	6,545	9,628	227
DeValls Bluff	89,891	44,051	11,029	1,450	15,105	7,807	3,484	6,965	159
DeWitt	506,995	194,594	42,898	120,842	77,829	608	22,420	47,804	900
Dierks	145,998	82,930	17,512	1,050	29,451	1,970	312	12,773	223
Dollarway	401,479	226,017	47,681	5,448	40,682	1,141	11,264	69,246	48
Dover	530,885	228,151	47,789	158,697	39,386	2,250	17,029	37,584	236
Drew Central	485,108	188,248	43,259	122,940	59,276	-	31,148	40,237	558
Dumas	440,841	140,839	31,459	82,753	61,205	4,098	52,453	68,034	355
Earle	205,455	69,709	14,959	-	46,874	8,409	32,363	33,142	132
East End	293,538	150,325	36,820	1,848	35,526	-	24,862	44,159	95
East Poinsett	153,070	47,568	10,444	56,995	9,340	10,573	6,559	11,590	151
El Dorado	1,249,194	457,737	103,306	399,899	124,334	15,234	53,090	95,594	278
Elaine	100,493	54,017	9,552	-	14,086	13,379	7,334	2,126	380
Elkins	525,417	231,537	51,615	110,349	34,356	(2,506)	16,771	83,295	98
Emerson-Taylor	132,372	64,866	14,612	-	25,823	5,719	7,439	13,914	296
England	242,466	90,601	15,265	60,300	22,684	10,329	24,384	18,902	153
Eudora	235,886	61,072	10,849	65,159	50,147	-	2,587	46,072	300
Eureka Springs	234,412	135,503	51,111	-	6,655	-	34,518	6,626	166
Farmington	543,497	244,880	54,158	135,989	44,657	9,622	22,068	32,123	33
Fayetteville	1,916,630	1,027,368	258,191	175,550	233,094	44,433	62,901	115,094	118
Flippin	206,323	112,334	29,335	6,958	31,344	-	14,925	11,428	122
Fordyce	212,116	91,652	18,587	-	35,087	-	16,904	49,886	224
Foreman	226,121	56,285	9,289	107,700	32,913	5,970	1,519	12,445	161
Forrest City	1,261,967	626,295	137,033	245,990	105,562	829	5,231	141,027	332



**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Fort Smith	\$1,665,660	\$923,472	\$236,468	\$274,734	\$89,671	-	\$86,889	\$54,426	65
Fouke	372,195	144,300	31,638	21,339	47,554	\$43,549	34,443	49,372	271
Fountain Lake	389,922	196,959	44,610	59,626	45,340	-	4,102	39,285	185
Genoa Central	277,516	109,168	21,499	50,265	9,714	-	13,856	73,014	80
Gentry	482,630	261,348	55,442	46,485	44,818	44,339	8,556	21,643	85
Glen Rose	316,706	132,386	31,273	60,550	38,573	12,459	6,341	35,125	73
Gosnell	357,343	181,461	49,840	74,895	37,403	3,019	24,197	(13,473)	103
Gravette	568,583	249,579	59,951	125,669	53,870	7,779	20,710	51,026	149
Green Forest	410,712	149,916	31,511	104,320	46,676	1,449	7,146	69,694	182
Greenbrier	669,986	322,329	75,750	130,511	72,547	5,946	21,788	41,115	144
Greene County Tech	1,153,068	510,852	136,995	218,110	131,996	11,328	35,549	108,239	337
Greenland	262,823	131,639	24,976	1,500	32,826	7,073	36,703	28,105	143
Greenwood	1,143,766	534,153	117,672	290,870	93,417	7,603	46,064	53,987	171
Gurdon	262,198	86,000	16,828	52,337	30,900	-	40,919	35,213	353
Guy-Perkins	160,689	42,062	8,898	51,120	22,467	13,470	6,132	16,539	47
Hackett	167,398	47,545	9,601	81,570	13,943	9,091	3,750	1,899	30
Hamburg	481,329	211,227	65,983	27,325	77,860	8,893	24,242	65,798	772
Hampton	293,948	121,350	25,837	70,814	52,060	5,935	14,681	3,271	464
Harmony Grove (Ouachita)	353,442	177,824	51,370	44,871	39,860	1,192	17,107	21,218	372
Harmony Grove (Saline)	179,610	40,574	10,801	67,723	20,238	31,662	6,015	2,597	26
Harrisburg	306,599	141,159	33,994	50,837	32,671	947	15,058	31,932	171
Harrison	861,878	417,417	104,221	139,430	91,198	13,436	35,941	60,236	210
Hartford	98,474	44,734	12,491	-	22,394	1,228	8,834	8,793	92
Hazen	89,483	53,863	9,824	-	17,357	1,146	5,219	2,075	208
Heber Springs	416,119	192,804	41,947	54,900	44,507	38,786	21,506	21,670	76
Hector	207,630	110,114	26,893	-	31,120	6,856	11,574	21,073	301
Helena-West Helena	781,878	476,713	96,675	23,436	78,610	1,524	76,451	28,470	120
Hermitage	475,499	125,905	34,862	218,975	28,882	14,025	16,251	36,599	413

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Highland	\$730,814	\$325,357	\$63,463	\$205,723	\$75,156	-	\$26,891	\$34,225	261
Hillcrest	327,659	87,924	21,987	124,988	39,056	\$14,603	18,048	21,052	316
Hope	914,419	348,300	70,123	264,793	71,745	13,658	34,072	111,728	261
Horatio	217,594	81,013	19,507	52,040	40,428	15,930	1,945	6,730	158
Hot Springs	935,572	454,693	95,121	142,778	119,876	49,971	27,523	45,609	36
Hoxie	248,081	71,761	15,925	112,972	18,270	2,961	20,369	5,823	128
Hughes	220,156	133,377	30,574	-	35,008	2,765	243	18,189	247
Huntsville	1,303,472	490,968	109,802	305,214	74,775	-	114,891	207,823	757
Izard County	270,640	107,499	32,885	40,393	50,129	8,562	5,610	25,562	180
Jackson County	295,651	90,597	18,088	123,155	24,511	241	15,399	23,660	246
Jasper	527,183	312,229	62,639	9,500	73,197	-	27,204	42,413	664
Jessieville	283,927	98,091	20,685	58,585	35,635	36,167	13,127	21,638	199
Jonesboro	886,431	445,420	97,708	177,800	59,886	46,006	7,094	52,517	38
Junction City	413,359	143,912	31,610	148,661	52,419	444	16,556	19,758	203
Kirby	166,206	80,756	19,529	15,283	24,620	-	3,207	22,812	201
Lafayette County	459,661	180,996	39,048	130,518	47,364	8,837	20,013	32,886	378
Lake Hamilton	1,488,028	608,035	129,910	385,015	137,401	35,881	40,740	151,047	167
Lakeside (Chicot)	240,097	126,214	31,504	-	20,087	-	20,199	42,093	252
Lakeside (Garland)	577,681	318,701	72,330	21,652	66,858	2,446	18,797	76,897	61
Lamar	439,167	143,652	35,341	114,733	37,713	9,993	30,921	66,814	300
Lavaca	165,451	88,039	18,184	17,469	19,252	1,082	6,839	14,587	57
Lead Hill	137,878	53,749	13,667	-	20,100	9,390	5,540	35,431	138
Lee County	489,002	267,646	80,719	15,074	65,565	18,369	20,582	21,047	627
Lincoln	370,442	161,273	34,149	81,515	38,762	-	19,325	35,418	146
Little Rock (*)	12,928,004	1,715,551	586,627	546,157	-	7,843	9,915,651	156,174	106
Lockesburg	174,806	56,118	11,762	61,652	20,057	10,002	9,826	5,389	145
Lonoke	700,207	374,585	68,354	109,280	66,538	-	23,816	57,635	202
Magazine	146,158	85,774	19,498	7,303	14,413	-	731	18,440	122

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Magnet Cove	\$290,198	\$107,016	\$20,233	\$89,169	\$28,459	\$4,999	\$12,833	\$27,489	49
Magnolia	738,691	379,625	78,020	128,280	81,366	5,661	32,989	32,750	321
Malvern	811,004	417,213	91,476	92,042	83,384	36,761	27,933	62,195	443
Mammoth Spring	106,549	61,901	15,786	-	14,594	427	1,981	11,860	124
Manila	266,977	131,870	30,518	53,999	5,973	3,310	31,018	10,290	142
Mansfield	285,921	173,004	37,323	-	5,402	-	15,592	54,601	159
Marion	1,092,347	588,567	142,931	188,967	76,872	16,682	21,691	56,637	217
Marked Tree	145,555	91,717	21,782	-	8,961	-	897	22,197	100
Marmaduke	227,464	102,019	30,708	51,545	22,397	-	9,955	10,840	122
Marvell	187,166	59,583	11,376	57,560	25,117	-	1,044	32,485	215
Mayflower	222,916	96,758	15,750	67,205	25,114	328	96	17,665	71
Maynard	200,075	90,647	20,129	53,487	13,258	-	5,710	16,845	169
McCroy	202,642	75,620	20,354	54,130	24,671	2,846	16,658	8,363	178
McGehee	457,193	171,245	46,965	95,511	63,873	-	37,962	41,637	485
Melbourne	237,674	136,702	28,705	-	33,835	1,229	15,481	21,723	258
Mena	821,718	334,479	75,422	182,277	82,232	-	70,657	76,652	433
Midland	354,229	164,769	40,444	100,350	29,459	356	2,397	16,454	161
Mineral Springs	316,266	101,316	21,777	111,690	37,397	4,236	13,218	26,632	270
Monticello	641,022	270,902	63,232	178,331	57,115	1,781	33,245	36,415	97
Mount Ida	266,993	89,761	21,078	100,309	27,123	4,719	1,470	22,533	332
Mount Vernon-Enola	175,598	54,237	9,654	54,359	28,126	8,435	5,945	14,843	106
Mountain Home	1,375,000	565,586	194,770	306,739	126,338	9,008	92,716	79,843	333
Mountain Pine	136,433	77,259	14,770	-	22,716	-	16,198	5,489	101
Mountain View	718,634	328,383	87,879	154,557	81,656	1,105	12,405	52,649	591
Mountainburg	357,614	181,318	44,027	38,663	36,265	1,734	13,719	41,888	197
Mulberry	148,970	80,943	13,298	13,770	21,020	4,612	6,300	9,027	110
Murfreesboro	127,057	35,080	5,919	57,026	18,901	7,652	516	1,963	234
Nashville	503,412	219,970	45,002	137,240	54,841	-	27,347	19,013	248

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Nemo Vista	\$142,895	\$82,390	\$21,796	-	\$24,004	\$1,348	\$2,539	\$10,817	108
Nettleton	713,130	417,848	109,584	\$1,277	59,393	35,750	33,421	55,858	42
Nevada County	219,313	64,341	20,441	83,598	22,916	-	13,874	14,143	306
Newport	359,825	211,781	51,244	-	47,382	-	8,692	40,725	357
Norfolk	117,922	63,628	14,300	-	28,516	5,263	362	5,853	165
Norphlet	96,793	38,397	7,724	-	17,682	5,970	8,897	18,123	53
North Little Rock	3,765,775	2,123,189	445,676	434,851	432,874	125,744	203,428	15	30
Omaha	262,221	65,700	13,061	112,919	30,123	6,101	11,821	22,495	104
Osceola	347,844	153,490	30,551	72,416	46,613	10,518	5,683	28,572	50
Ouachita	70,322	35,169	8,296	-	16,370	2,268	-	8,219	92
Ouachita River	362,726	109,370	23,293	167,861	34,165	-	8,322	19,715	350
Ozark	637,636	326,958	68,511	98,875	56,047	300	11,495	75,450	352
Ozark Mountain	465,514	199,962	54,497	91,000	25,254	-	60,246	34,555	368
Palestine/ Wheatley	272,246	100,487	24,264	55,000	42,330	4,330	14,071	31,762	152
Pangburn	274,959	82,196	16,339	97,800	30,863	38,629	9,074	58	134
Paragould	684,679	301,709	70,900	218,168	9,243	2,255	41,385	41,019	125
Paris	305,019	156,330	30,615	35,900	43,126	4,313	3,447	31,288	233
Parkers Chapel	100,681	46,840	10,345	300	18,098	1,837	6,601	16,660	47
Pea Ridge	378,992	207,704	39,390	43,594	35,276	-	21,799	31,229	52
Perryville	386,856	193,680	42,398	59,942	48,810	295	11,528	30,203	408
Piggott	241,462	107,705	22,427	52,463	27,680	-	6,454	24,733	150
Pine Bluff	1,396,493	712,048	166,049	199,764	167,864	72,037	68,224	10,507	186
Pocahontas	456,729	178,221	38,734	138,780	55,754	-	12,339	32,902	163
Pottsville	313,147	100,930	19,175	94,029	30,885	22,199	13,282	32,647	63
Poyen	95,770	45,125	7,698	-	19,174	2,047	8,309	13,417	56
Prairie Grove	499,939	165,337	32,918	200,324	40,386	1,625	17,166	42,183	108
Prescott	251,082	83,449	18,869	92,815	30,689	3,248	6,761	15,250	282
Pulaski County Special	9,477,020	5,860,734	1,612,476	2,705	1,076,077	45,889	446,303	432,835	729

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

Schedule 4

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Quitman	\$248,661	\$95,855	\$21,405	\$62,650	\$28,658	\$4,976	\$13,387	\$21,730	161
Rector	223,402	87,186	20,188	62,991	27,351	-	4,702	20,984	179
Riverside	175,865	93,065	19,192	12,108	22,601	1,912	11,466	15,521	102
Riverview	283,490	134,230	28,101	53,935	40,201	6,256	9,708	11,060	185
Rogers	3,757,923	2,058,984	572,305	489,218	375,105	974	(110,181)	371,519	258
Rose Bud	294,201	125,184	30,889	58,318	37,812	1,176	15,492	25,330	116
Russellville	1,036,609	479,448	106,186	139,603	124,512	36,463	39,868	110,530	96
Salem	306,839	140,853	33,385	49,250	37,828	10,181	14,287	21,055	224
Scranton	96,465	43,962	11,394	-	18,940	16,020	980	5,169	77
Searcy	687,568	328,053	69,337	73,772	72,669	24,470	37,330	81,936	242
Searcy County	599,338	259,772	58,711	144,595	40,446	3,659	16,829	75,325	549
Sheridan	1,762,547	672,006	151,555	596,582	173,579	61,526	30,375	76,925	622
Shirley	254,828	119,382	26,028	39,900	31,278	-	4,511	33,729	100
Siloam Springs	923,548	437,602	108,045	178,834	71,080	86,646	28,433	12,908	155
Sloan-Hendrix	154,024	67,189	15,307	19,900	25,044	2,800	10,525	13,259	102
Smackover	198,244	86,086	18,035	24,554	19,790	13,392	12,210	24,176	246
South Conway County	928,961	341,652	70,067	207,320	73,388	9,428	104,946	122,161	279
South Mississippi County	465,946	198,200	36,740	60,499	77,857	7,123	59,480	26,047	369
South Side	406,677	178,732	42,239	57,739	30,404	8,632	8,125	80,806	46
Southside-Bee Branch	198,116	69,494	15,098	58,035	23,994	5,760	15,090	10,645	113
Spring Hill	72,161	40,191	6,910	-	14,552	2,227	5,975	2,307	71
Springdale	2,514,509	1,079,657	247,108	823,935	162,206	39,553	28,298	133,751	178
Star City	604,883	201,384	41,594	220,630	64,605	988	16,380	59,303	402
Stephens	165,948	94,024	17,691	-	30,097	12,110	7,320	4,706	225
Strong-Huttig	222,875	119,120	28,592	-	34,748	-	12,614	27,801	298
Stuttgart	258,299	144,325	33,752	18,556	33,593	1,133	4,825	22,115	216
Texarkana	956,691	461,055	96,168	143,589	116,267	30,210	154,245	(44,844)	204
Trumann	462,384	189,786	32,085	145,426	46,383	2,213	18,620	27,872	125

**Arkansas Public School Districts  
Detail of Transportation Expenditures by School District  
For The Year Ended June 30, 2005**

District	Transportation Expenditures	Salaries	Benefits	Capital Outlay	Gasoline/Diesel	Repairs/Maintenance	Purchased Services	Other	District Square Mileage
Turrell	\$140,765	\$39,560	\$9,074	\$28,600	\$26,268	\$5,394	\$19,056	\$12,813	83
Twin Rivers	296,526	127,235	27,234	52,624	47,014	-	13,087	29,332	358
Two Rivers	506,617	265,994	63,319	60,153	52,239	-	32,333	32,579	605
Valley Springs	261,166	149,883	35,017	30,435	12,497	-	10,040	23,294	72
Valley View	425,677	176,472	42,779	105,403	41,771	6,351	20,700	32,202	106
Van Buren	1,479,707	698,958	143,341	344,113	143,557	6,104	38,880	104,754	110
Van Cove	280,540	63,927	13,750	153,792	23,353	428	5,465	19,826	159
Vilonia	806,893	353,794	76,728	181,915	75,550	8,688	45,256	64,962	109
Viola	258,913	101,153	19,538	68,475	34,507	27,344	5,545	2,351	236
Waldo	61,557	25,056	5,890	-	12,184	6,453	8,289	3,685	66
Waldron	579,030	305,673	63,224	55,799	84,600	2,427	20,922	46,385	759
Walnut Ridge	210,469	83,797	17,012	48,680	27,025	18,530	5,785	9,641	132
Warren	353,762	185,575	39,742	2,950	62,593	2,031	21,664	39,208	227
Watson Chapel	1,043,901	499,155	104,438	262,290	78,051	38,461	22,607	38,899	134
Weiner	77,792	32,120	8,659	-	20,095	-	5,652	11,266	197
West Fork	445,959	204,070	52,761	102,976	42,836	7,243	21,917	14,157	131
West Memphis	566,967	174,143	40,548	161,130	43,587	40,823	53,943	52,794	105
Western Yell County	91,045	37,123	6,901	-	21,367	18,637	5,677	1,340	159
Westside (Cleburne)	200,978	91,239	20,999	51,557	23,152	115	5,744	8,172	137
Westside (Craighead)	686,756	362,205	77,925	125,269	70,435	50,923	-	-	210
Westside (Johnson)	224,811	90,119	15,969	60,870	25,823	-	4,528	27,502	86
White County Central	187,244	88,214	15,756	37,950	20,058	-	13,845	11,420	60
White Hall	616,124	293,000	76,473	120,376	70,821	3,129	27,476	24,850	105
Wickes	332,226	131,097	26,148	110,869	39,156	1,793	1,587	21,576	317
Wonderview	130,741	85,977	16,959	-	19,074	507	1,292	6,931	161
Woodlawn	210,875	69,307	17,057	74,680	27,906	12,667	1,756	7,502	104
Wynne	572,833	294,196	63,577	40,694	73,314	21,564	22,958	56,531	347
Yellville-Summitt	352,193	139,497	30,784	92,139	53,568	9,006	14,164	13,035	256

\* = The amount in purchased services for Little Rock School District includes all fuel, repairs, etc. for student transportation because the District contracts with an outside company for all student transportation, except for the transportation of special needs students.

# Appendix

## Personnel Classification Listing by Expenditure Category

**I. Positions Classified as Administrative Salaries****A. Superintendents****B. Assistant Superintendents/Directors/Coordinators**

Deputy Superintendents	District Treasurer
Federal Coordinator	Information Systems Specialist
Athletic Director	Chief Financial Officer
Asst. Athletic Director (if supervisory, not secretarial)	Curriculum Coordinator
Supervisors	Gifted & Talented Coordinator
Business Manager	Technology Coordinator
Executive Director	Tech Prep Coordinator
Assistant Director	Literacy Coordinator
Facilities Director	Title I Coordinator
Grounds Maintenance Director	ASIP Leader/Coordinator
Comptroller	School Based Mental Health Coordinator
Director of Purchasing	Transportation Director
Special Education Supervisor	HIPPY Director

**C. Principals****D. Assistant Principals****E. Administrative Support Staff**

Bookkeepers / Asst. Bookkeepers	Technology Assistant
Secretaries	Impac Lab Facilitator
Consultants	Parental Involvement Coordinator
Payroll Clerk	Parental Center Coordinator
Accounts Payable Clerk	Transportation Secretaries
Grant Writer	Attendance Clerk
Due Process Assistant	

**II. Positions Classified as Instructional Salaries**

Teachers	Literacy Specialist
Substitutes	Mentors
Speech Therapists	Pre-Kindergarten
Librarians	Math Specialist
Counselors	Teacher Clerks
Classroom Aides	Copy Center Employees
Coaches	

**III. Positions Classified as Transportation Salaries**

Bus Drivers  
Mechanics  
Bus Aides  
Crossing Guards

**IV. Positions Classified as Other Salaries**

Nurses/Audiologists/Psych. Examiners	Daycare Director
Maintenance	Parent Trainer
Athletic Gate Keeper (if paid from Operating Fund)	Truancy Officer
Food Service	Public Relations Officer
Salaries for Summer Recreational Programs	Abstinence Education Supervisor
Security Officers	Medicaid Aid
Social Worker / Human Services Worker	Mental Health Therapist
Drop Out Prevention Officer	Physical and Occupational Therapy



