

## Special Report

Legislative Joint Auditing Committee  
October 14, 2005

# Administrative Expenditures

## Arkansas Public Schools

### INTRODUCTION

This report is being issued to inform the Legislative Joint Auditing Committee of the change, if any, in administrative expenditures reported by Arkansas public school districts as a result of consolidation in accordance with Act 60 of the Second Extraordinary Session of 2003. The Act required public school districts with less than 350 students to consolidate with a neighboring district, unless exempted due to their remoteness, with the anticipation of reduced administrative costs. This report compares the amount of administrative expenditures reported in total and by district for fiscal years 2004 and 2005.

### OBJECTIVES

Our objectives in conducting this review were as follows:

- ◆ *Determine the amount of administrative expenditures reported by each Arkansas public school district for fiscal years 2004 and 2005 and*
- ◆ *Determine to what extent, if any, an administrative cost savings has occurred as a result of the implementation of Act 60.*

### SCOPE AND METHODOLOGY

Our review was conducted for the period July 1, 2003 through June 30, 2005. Our review consisted of compiling and analyzing available information relating to administrative expenditures as reported by Arkansas public school districts in Function Code 2320 (Executive Administration Services) in the Arkansas Public School Computer Network (APSCN). While we did conduct analytical reviews of the information reported for reasonableness, the expenditure figures contained in this report have not been audited by the Division of Legislative Audit. As a result, the methodology used in conducting this review was developed uniquely to address specific questions requested by the Legislative Joint Auditing Committee, and therefore, the review was more limited in scope than an audit or attestation engagement performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.



## BACKGROUND

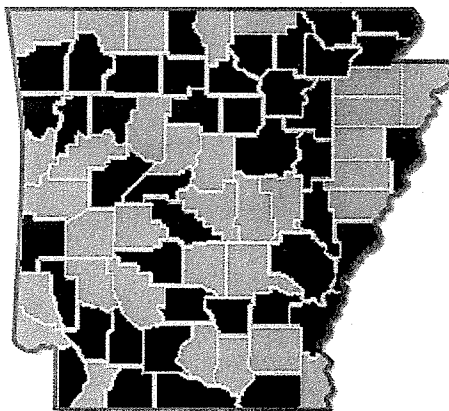
The Arkansas Supreme Court ruled in Lake View School District No. 25 versus Huckabee (2002) the Arkansas public school system to be unconstitutional in providing an adequate and equitable education to the children of Arkansas. In an attempt to increase educational opportunities in a cost efficient method, the Arkansas General Assembly mandated the consolidation or annexation of the administration of districts enrolling less than 350 students. As a result, fifty-four (54) districts ceased to exist on June 30, 2004. A listing of the districts consolidated/annexed is provided in **Schedule 1 on page 4** and a map of the counties affected is provided in **Exhibit I**. Our report examines the administrative expenditures reported by districts prior to consolidation in school year 2003-2004 as well as the administrative expenditures reported in the first year of their consolidation in school year 2004-2005.

## ADMINISTRATIVE EXPENDITURES REPORTED

Administrative expenditures reported by Arkansas public school districts for the 2003-2004 school year totaled \$73.4 million with Average Daily Membership (ADM) of 382,826 for an average administrative cost per student of \$191.62. Administrative expenditures totaled \$75.0 million in the 2004-2005 school year with an ADM of 386,969 for an average administrative cost per student of \$193.72. These figures exclude the administrative costs and ADMs of the Altheimer Unified, Fort Smith, Little Rock, North Little Rock, Pangburn and Pulaski County Special School Districts due to the compilation of this information before final expenditure figures for the 2004-2005 school year were required to be reported. However, these districts were not affected by consolidation relating to Act 60 and therefore information for these districts has no bearing on the amount or percentage of

## Exhibit I

### Counties With Public School Districts Affected by Consolidation/Annexation At the End of Fiscal Year 2004



Source: Arkansas Department of Education

expenditures used in drawing our conclusions.

**Schedule 2 on page 6** details administrative costs and ADM for the 2004 and 2005 school years for those schools that were consolidated/annexed in the 2005 school year. For these districts, administrative costs for the 2004 school year total \$17.2 million with an ADM of 67,539 resulting in administrative costs per student of \$254.46. For the 2005 school year, the merged districts reported \$14.8 million in administrative costs, a decrease of \$2.4 million or fourteen percent (14%).

**Schedule 3 on page 11** details the administrative costs and ADM for the 2004 and 2005 school years for those districts not affected by the consolidation requirements of Act 60. These districts reported an increase of \$4.0 million in their administrative expenditures from \$56.2 million in the 2003-2004 school year to \$60.2 million in 2004-2005. The ADM increased to 320,134 in 2004-2005 resulting in an average administrative cost per student of \$188.01.

## **CONCLUSION**

The amount of administrative expenditures in APSCN Function Code 2320 for administrative expenditures incurred by the upper management of districts (the expenditure Function Code 2320 does not include expenditures relating to principals) for the schools consolidated or annexed at June 30, 2004 resulted in a decrease in reported administrative costs of \$2.4 million while statewide administrative expenditures

reported for all districts (excluding Altheimer Unified, Fort Smith, Little Rock, North Little Rock, Pangburn and Pulaski County Special School Districts) increased by \$4.0 million.

In order to obtain a broader portrait of any changes in the amount of administrative expenditures reported by districts the year following consolidation/annexation, we plan to update this report after the end of the 2005-2006 school year.

**Arkansas Public School Districts  
Consolidated/Annexed to Form Merged Districts  
Fiscal Year 2004**

Merged District	County	FY2004 Districts Affected
Augusta	Woodruff	Augusta and Cotton Plant
Barton-Lexa	Phillips	Barton-Lexa and Lake View
Beebe	White	Beebe and McRae <sup>2</sup>
Blevins	Hempstead	Blevins and Emmet <sup>1</sup>
Bryant	Saline	Bryant and Paron <sup>2</sup>
Cave City	Sharp	Cave City and Evening Shade <sup>2</sup>
Cedar Ridge	Independence	Newark and Cord-Charlotte <sup>1</sup>
Clarendon	Monroe	Clarendon and Holly Grove <sup>2</sup>
Cleveland County	Cleveland	Rison and Kingsland
Clinton	Van Buren	Clinton, Alread <sup>1</sup> , and Scotland
Concord	Cleburne	Concord and Wilburn <sup>1</sup>
Corning	Clay	Corning <sup>1</sup> and Biggers-Reyno
Deer/Mt. Judea	Newton	Deer and Mt. Judea
DeWitt	Arkansas	DeWitt, Gillett, and Humphrey <sup>2</sup>
Dumas	Desha	Dumas and Gould
El Dorado	Union	El Dorado and Union
Emerson-Taylor	Columbia	Emerson <sup>2</sup> and Taylor
Fouke	Miller	Fouke and Bright Star <sup>1</sup>
Greene Co. Tech.	Greene	Greene Co. Tech. and Delaplaine
Greenland	Washington	Greenland and Winslow <sup>2</sup>
Hamburg	Ashley	Hamburg and Fountain Hill
Harmony Grove	Ouachita	Harmony Grove and Sparkman
Hillcrest	Lawrence	River Valley and Lynn <sup>2</sup>
Huntsville	Madison	Huntsville and St. Paul
Jackson County	Jackson	Jackson County and Swifton <sup>1</sup>
Jasper	Newton	Jasper, Oark, and Kingston <sup>2</sup>
Magnolia	Columbia	Magnolia and Walker

**Arkansas Public School Districts  
Consolidated/Annexed to Form Merged Districts  
Fiscal Year 2004**

Merged District	County	FY2004 Districts Affected
Malvern	Hot Spring	Malvern and Carthage <sup>2</sup>
Marion	Crittenden	Marion and Crawfordsville
McGehee	Desha	McGehee, Arkansas City, and Delta Special
Melbourne	Izard	Melbourne and Mt. Pleasant <sup>2</sup>
Mena	Polk	Mena <sup>1</sup> and Hatfield
Mineral Springs	Howard	Mineral Springs and Saratoga
Mountain View	Stone	Mountain View, Stone County <sup>2</sup> , and Rural Special
Mulberry	Crawford	Mulberry <sup>1</sup> and Pleasant View
Ouachita River	Polk	Oden and Acorn
Ozark	Franklin	Ozark and Altus-Denning <sup>3</sup>
Ozark Mountain	Searcy	Bruno-Pyatt <sup>2</sup> , St. Joe, and Western Grove <sup>3</sup>
Searcy County	Searcy	Marshall and Leslie
Smackover	Union	Smackover and Mt. Holly <sup>3</sup>
Star City	Lincoln	Star City and Grady
Stephens	Ouachita	Stephens and McNeil
Strong-Huttig	Union	Strong and Huttig
Twin Rivers	Sharp	Williford and Randolph County
Two Rivers	Yell	Fourche Valley, Ola, Plainview-Rover, and Perry-Casa
Wickes	Polk	Wickes and Umpire <sup>1</sup>

**FY - Fiscal Year**

**Note:** Unless footnoted, all districts affected by consolidation/annexation listed above retained each superintendent in a superintendent position for fiscal year 2005.

**Footnote 1** - Superintendent was not retained by the consolidated/annexing district for fiscal year 2005.

**Footnote 2** - Superintendent was reclassified by the consolidated/annexing district to a principal position for fiscal year 2005.

**Footnote 3** - Superintendent was reclassified by the consolidated/annexing district to an instructional position for fiscal year 2005.

**Source:** Arkansas Department of Education

Schedule 2

Arkansas Public School Reported Administrative Expenditures  
Grouped by Districts Affected by Consolidation/Annexation  
School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Augusta	\$ 206,388.65	527.1	\$ 391.56	\$ 461,799.98	678.1	\$ 681.02	\$			
Cotton Plant	\$ 171,367.63	198.6	\$ 862.88	\$ 461,799.98	678.1	\$ 681.02	\$ 84,043.70	22%	(47.6)	-7%
Subtotal	\$ 377,756.28	725.7	\$ 520.54	\$ 330,123.50	872.5	\$ 378.37	\$			
Barton-Lexa	\$ 215,540.37	718.3	\$ 300.07	\$ 330,123.50	872.5	\$ 378.37	\$ (173,487.85)	-34%	(4.8)	-1%
Lake View	\$ 288,070.98	159.0	\$ 1,811.77	\$ 249,261.57	2,827.6	\$ 88.15	\$			
Subtotal	\$ 503,611.35	877.3	\$ 574.05	\$ 249,261.57	2,827.6	\$ 88.15	\$			
Beebe	\$ 258,035.57	2,467.8	\$ 104.56	\$ 249,261.57	2,827.6	\$ 88.15	\$			
McRae	\$ 434,813.50	317.7	\$ 1,368.63	\$ 249,261.57	2,827.6	\$ 88.15	\$ (443,587.50)	-64%	42.1	2%
Subtotal	\$ 692,849.07	2,785.5	\$ 248.73	\$ 221,332.32	753.5	\$ 293.75	\$			
Blevins	\$ 122,184.54	489.2	\$ 260.40	\$ 221,332.32	753.5	\$ 293.75	\$			
Emmet	\$ 124,565.67	277.9	\$ 448.30	\$ 221,332.32	753.5	\$ 293.75	\$			
Subtotal	\$ 246,750.21	747.1	\$ 330.29	\$ 221,332.32	753.5	\$ 293.75	\$ (25,417.89)	-10%	6.40	1%
Bryant	\$ 469,916.84	6,111.3	\$ 76.89	\$ 527,285.23	6,552.7	\$ 80.47	\$			
Paron	\$ 157,771.50	268.1	\$ 588.48	\$ 527,285.23	6,552.7	\$ 80.47	\$ (100,403.11)	-16%	173.3	3%
Subtotal	\$ 627,688.34	6,379.4	\$ 98.39	\$ 208,205.77	1,369.3	\$ 152.05	\$			
Cave City	\$ 203,572.00	1,011.1	\$ 201.34	\$ 208,205.77	1,369.3	\$ 152.05	\$			
Evening Shade	\$ 210,358.41	322.6	\$ 652.07	\$ 208,205.77	1,369.3	\$ 152.05	\$			
Subtotal	\$ 413,930.41	1,333.7	\$ 310.36	\$ 208,205.77	1,369.3	\$ 152.05	\$ (205,724.64)	-50%	35.6	3%
Cedar Ridge	\$ 180,760.31	304.9	\$ 592.95	\$ 244,573.07	743.6	\$ 328.92	\$			
Coro-Charlotte	\$ 186,850.45	489.7	\$ 381.58	\$ 244,573.07	743.6	\$ 328.92	\$			
Newark	\$ 367,610.76	794.5	\$ 462.68	\$ 244,573.07	743.6	\$ 328.92	\$ (123,037.69)	-33%	(50.96)	-6%
Subtotal	\$ 205,841.80	500.4	\$ 411.35	\$ 377,051.94	734.5	\$ 513.35	\$			
Clarendon	\$ 117,366.26	235.5	\$ 498.39	\$ 377,051.94	734.5	\$ 513.35	\$			
Holly Grove	\$ 323,208.06	735.9	\$ 439.20	\$ 377,051.94	734.5	\$ 513.35	\$			
Subtotal	\$ 110,904.43	280.1	\$ 395.95	\$ 316,797.76	881.3	\$ 359.47	\$			
Cleveland County	\$ 145,723.82	623.9	\$ 233.58	\$ 316,797.76	881.3	\$ 359.47	\$			
Kingsland	\$ 256,628.25	904.0	\$ 283.89	\$ 316,797.76	881.3	\$ 359.47	\$			
Rison	\$ 194,096.56	1,146.2	\$ 169.34	\$ 319,222.10	1,325.2	\$ 240.89	\$ 60,169.51	23%	(22.67)	-3%
Subtotal	\$ 73,071.46	83.6	\$ 874.06	\$ 319,222.10	1,325.2	\$ 240.89	\$			
Clinton	\$ 66,638.24	126.2	\$ 528.04	\$ 319,222.10	1,325.2	\$ 240.89	\$			
Alread	\$ 333,806.26	1,356.0	\$ 246.17	\$ 319,222.10	1,325.2	\$ 240.89	\$ (14,584.16)	-4%	(30.8)	-2%
Scotland	\$		\$	\$		\$	\$			
Subtotal	\$		\$	\$		\$	\$			

Schedule 2

**Arkansas Public School Reported Administrative Expenditures  
Grouped by Districts Affected by Consolidation/Annexation  
School Years 2003-2004 and 2004-2005**

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Concord	\$ 171,181.01	422.0	\$ 405.60	\$ 207,196.02	574.5	\$ 360.67	\$			
Wilburn	\$ 113,327.09	162.2	\$ 698.77				\$ (77,312.08)	-27%	(9.74)	-2%
<b>Subtotal</b>	<b>\$ 284,508.10</b>	<b>584.2</b>	<b>\$ 486.99</b>	<b>\$ 207,196.02</b>	<b>574.5</b>	<b>\$ 360.67</b>				
Corning	\$ 278,999.56	1,007.1	\$ 277.04	\$ 186,608.63	1,217.9	\$ 153.23	\$			
Biggers-Reyno	\$ 43,092.58	226.2	\$ 190.47				\$ (135,483.51)	-42%	(15.47)	-1%
<b>Subtotal</b>	<b>\$ 322,092.14</b>	<b>1,233.3</b>	<b>\$ 261.16</b>	<b>\$ 186,608.63</b>	<b>1,217.9</b>	<b>\$ 153.23</b>				
Deer-Mount Judea				\$ 194,904.60	471.4	\$ 413.45	\$			
Deer	\$ 99,814.35	253.2	\$ 394.16							
Mount Judea	\$ 104,120.19	225.1	\$ 462.49							
<b>Subtotal</b>	<b>\$ 203,934.54</b>	<b>478.4</b>	<b>\$ 426.32</b>	<b>\$ 194,904.60</b>	<b>471.4</b>	<b>\$ 413.45</b>	\$ (9,029.94)	-4%	(6.95)	-1%
DeWitt	\$ 298,839.69	1,155.6	\$ 258.61	\$ 451,745.47	1,638.8	\$ 275.66	\$			
Gillett	\$ 248,274.06	233.3	\$ 1,064.05				\$ (230,658.86)	-34%	(41.69)	-2%
Humphrey	\$ 135,290.58	291.6	\$ 463.96							
<b>Subtotal</b>	<b>\$ 682,404.33</b>	<b>1,680.5</b>	<b>\$ 406.08</b>	<b>\$ 451,745.47</b>	<b>1,638.8</b>	<b>\$ 275.66</b>				
Dumas	\$ 349,597.23	1,559.4	\$ 224.19	\$ 434,016.98	1,726.9	\$ 251.33	\$			
Gould	\$ 118,956.36	209.6	\$ 567.54				\$ (34,536.61)	-7%	(42.07)	-2%
<b>Subtotal</b>	<b>\$ 468,553.59</b>	<b>1,769.0</b>	<b>\$ 264.87</b>	<b>\$ 434,016.98</b>	<b>1,726.9</b>	<b>\$ 251.33</b>				
El Dorado	\$ 317,126.69	4,260.8	\$ 74.43	\$ 446,919.17	4,518.6	\$ 98.91	\$			
Union	\$ 120,571.72	329.9	\$ 365.48				\$ (9,220.76)	2%	(72.1)	-2%
<b>Subtotal</b>	<b>\$ 437,698.41</b>	<b>4,590.7</b>	<b>\$ 95.34</b>	<b>\$ 446,919.17</b>	<b>4,518.6</b>	<b>\$ 98.91</b>				
Emerson-Taylor				\$ 103,021.72	668.8	\$ 154.04	\$			
Emerson	\$ 17,628.99	348.8	\$ 50.54							
Taylor	\$ 107,436.63	302.0	\$ 355.76							
<b>Subtotal</b>	<b>\$ 125,065.62</b>	<b>650.8</b>	<b>\$ 192.18</b>	<b>\$ 103,021.72</b>	<b>668.8</b>	<b>\$ 154.04</b>	\$ (22,043.90)	-18%	18.03	3%
Fouke	\$ 125,446.30	904.3	\$ 138.73	\$ 178,040.25	1,013.1	\$ 175.74	\$			
Bright Star	\$ 115,076.84	143.9	\$ 799.87				\$ (62,482.89)	-26%	(35.04)	-3%
<b>Subtotal</b>	<b>\$ 240,523.14</b>	<b>1,048.1</b>	<b>\$ 229.48</b>	<b>\$ 178,040.25</b>	<b>1,013.1</b>	<b>\$ 175.74</b>				
Greene Co. Tech.	\$ 426,776.08	2,936.0	\$ 145.36	\$ 492,875.66	3,227.2	\$ 152.73	\$			
Delaplaine	\$ 141,310.27	297.9	\$ 474.43				\$ (75,210.69)	-13%	(6.68)	0%
<b>Subtotal</b>	<b>\$ 568,086.35</b>	<b>3,233.8</b>	<b>\$ 175.67</b>	<b>\$ 492,875.66</b>	<b>3,227.2</b>	<b>\$ 152.73</b>				
Greenland	\$ 199,237.19	899.9	\$ 221.40	\$ 300,378.25	1,097.2	\$ 273.77	\$			
Winslow	\$ 152,409.54	255.2	\$ 597.22				\$ (51,268.48)	-15%	(57.9)	-5%
<b>Subtotal</b>	<b>\$ 351,646.73</b>	<b>1,155.1</b>	<b>\$ 304.43</b>	<b>\$ 300,378.25</b>	<b>1,097.2</b>	<b>\$ 273.77</b>				

Schedule 2

Arkansas Public School Reported Administrative Expenditures  
Grouped by Districts Affected by Consolidation/Annexation  
School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Hamburg	\$ 680,920.75	1,617.2	\$ 421.05	\$ 677,144.22	1,775.3	\$ 381.43				
Fountain Hill	\$ 115,935.43	250.6	\$ 462.59							
Subtotal	\$ 796,856.18	1,867.8	\$ 426.62	\$ 677,144.22	1,775.3	\$ 381.43	\$ (119,711.96)	-15%	(92.54)	-5%
Harmony Grove	\$ 158,163.86	770.9	\$ 205.17	\$ 295,321.34	1,013.2	\$ 291.47				
Sparkman	\$ 112,638.98	271.8	\$ 414.42							
Subtotal	\$ 270,802.84	1,042.7	\$ 259.71	\$ 295,321.34	1,013.2	\$ 291.47	\$ 24,518.50	9%	(29.50)	-3%
Hillcrest				\$ 169,360.33	504.3	\$ 335.81				
Lynn	\$ 86,385.63	216.7	\$ 398.72							
River Valley	\$ 118,821.73	331.8	\$ 358.17							
Subtotal	\$ 205,207.36	548.4	\$ 374.19	\$ 169,360.33	504.3	\$ 335.81	\$ (35,847.03)	-17%	(44.08)	-8%
Huntsville	\$ 547,847.35	2,114.1	\$ 259.14	\$ 623,705.11	2,476.3	\$ 251.87				
Saint Paul	\$ 126,838.35	331.5	\$ 382.63							
Subtotal	\$ 674,685.70	2,445.6	\$ 275.88	\$ 623,705.11	2,476.3	\$ 251.87	\$ (50,980.59)	-8%	30.76	1%
Jackson County	\$ 207,298.19	637.4	\$ 325.25	\$ 312,819.61	861.9	\$ 362.93				
Swifton	\$ 237,065.21	254.7	\$ 930.91							
Subtotal	\$ 444,363.40	892.0	\$ 498.15	\$ 312,819.61	861.9	\$ 362.93	\$ (131,543.79)	-30%	(30.09)	-3%
Jasper	\$ 157,690.62	519.2	\$ 303.70	\$ 168,479.37	877.9	\$ 191.91				
Kingston	\$ 117,539.88	211.7	\$ 555.19							
Oark	\$ 121,322.02	170.0	\$ 713.78							
Subtotal	\$ 396,552.52	900.9	\$ 440.16	\$ 168,479.37	877.9	\$ 191.91	\$ (228,073.15)	-58%	(23.00)	-3%
Magnolia	\$ 329,673.52	2,762.7	\$ 119.33	\$ 326,195.50	2,941.3	\$ 110.90				
Walker	\$ 145,052.83	205.8	\$ 704.79							
Subtotal	\$ 474,726.35	2,968.5	\$ 159.92	\$ 326,195.50	2,941.3	\$ 110.90	\$ (148,530.85)	-31%	(27.18)	-1%
Malvern	\$ 531,501.40	2,141.4	\$ 248.21	\$ 663,339.04	2,199.9	\$ 301.53				
Carthage	\$ 88,550.90	111.7	\$ 792.69							
Subtotal	\$ 620,052.30	2,253.1	\$ 275.20	\$ 663,339.04	2,199.9	\$ 301.53	\$ 43,286.74	7%	(53.16)	-2%
Marion	\$ 552,330.04	3,410.3	\$ 161.96	\$ 722,083.79	3,699.9	\$ 195.16				
Crawfordsville	\$ 117,415.66	208.0	\$ 564.39							
Subtotal	\$ 669,745.70	3,618.3	\$ 185.10	\$ 722,083.79	3,699.9	\$ 195.16	\$ 52,338.09	8%	81.56	2%
McGehee	\$ 254,524.05	1,094.8	\$ 232.48	\$ 581,494.48	1,440.6	\$ 403.65				
Arkansas City	\$ 75,415.08	93.6	\$ 805.89							
Delta Special	\$ 144,225.78	247.7	\$ 582.17							
Subtotal	\$ 474,164.91	1,436.1	\$ 330.17	\$ 581,494.48	1,440.6	\$ 403.65	\$ 107,329.57	23%	4.45	0%



Schedule 2

Arkansas Public School Reported Administrative Expenditures  
Grouped by Districts Affected by Consolidation/Annexation  
School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Meibourne	\$ 108,120.95	537.1	\$ 201.32	\$ 133,475.90	848.1	\$ 157.38	\$			
Mount Pleasant	\$ 22,803.80	325.5	\$ 70.06	\$ 133,475.90	848.1	\$ 157.38	\$ 2,551.15	2%	(14.42)	-2%
Subtotal	\$ 130,924.75	862.5	\$ 151.79	\$ 315,223.41	2,037.4	\$ 154.72	\$ (41,958.72)	-12%	(173.7)	-8%
Mena	\$ 221,331.38	1,868.7	\$ 118.44	\$ 272,939.85	618.3	\$ 441.45	\$			
Hatfield	\$ 135,850.75	342.4	\$ 396.76	\$ 272,939.85	618.3	\$ 441.45	\$			
Subtotal	\$ 357,182.13	2,211.1	\$ 161.54	\$ 272,939.85	618.3	\$ 441.45	\$ 49,392.08	22%	(16.05)	-3%
Mineral Springs	\$ 105,849.06	473.3	\$ 223.64	\$ 317,712.14	1,688.3	\$ 188.18	\$			
Saratoga	\$ 117,698.71	161.0	\$ 730.96	\$ 317,712.14	1,688.3	\$ 188.18	\$ (87,817.16)	-22%	9.0	1%
Subtotal	\$ 223,547.77	634.3	\$ 352.42	\$ 317,712.14	1,688.3	\$ 188.18	\$			
Mountain View	\$ 194,706.38	1,231.1	\$ 158.16	\$ 104,567.08	598.1	\$ 174.82	\$			
Stone County	\$ 127,387.01	244.0	\$ 522.08	\$ 104,567.08	598.1	\$ 174.82	\$ (98,449.56)	-48%	(16.46)	-3%
Rural Special	\$ 83,435.91	204.2	\$ 408.60	\$ 207,360.50	685.1	\$ 302.67	\$			
Subtotal	\$ 405,529.30	1,679.3	\$ 241.49	\$ 207,360.50	685.1	\$ 302.67	\$			
Mulberry	\$ 112,763.70	373.5	\$ 301.95	\$ 207,360.50	685.1	\$ 302.67	\$			
Pleasant View	\$ 90,252.94	241.2	\$ 374.26	\$ 207,360.50	685.1	\$ 302.67	\$			
Subtotal	\$ 203,016.64	614.6	\$ 330.32	\$ 207,360.50	685.1	\$ 302.67	\$			
Ouachita River	\$			\$			\$			
Oden	\$ 89,229.99	259.9	\$ 343.32	\$ 207,360.50	685.1	\$ 302.67	\$			
Acorn	\$ 94,777.29	449.2	\$ 210.99	\$ 207,360.50	685.1	\$ 302.67	\$			
Subtotal	\$ 184,007.28	709.1	\$ 259.49	\$ 207,360.50	685.1	\$ 302.67	\$ 23,353.22	13%	(24.0)	-3%
Ozark	\$ 243,976.52	1,599.9	\$ 152.49	\$ 339,512.21	1,861.2	\$ 182.42	\$			
Altus-Denning	\$ 83,391.28	250.4	\$ 333.07	\$ 339,512.21	1,861.2	\$ 182.42	\$			
Subtotal	\$ 327,367.80	1,850.3	\$ 176.93	\$ 339,512.21	1,861.2	\$ 182.42	\$ 12,144.41	4%	10.89	1%
Ozark Mountain	\$			\$ 212,588.07	754.1	\$ 281.91	\$			
Bruno-Pyatt	\$ 127,767.17	291.5	\$ 438.31	\$ 212,588.07	754.1	\$ 281.91	\$			
St. Joe	\$ 99,263.89	204.8	\$ 484.69	\$ 212,588.07	754.1	\$ 281.91	\$			
Western Grove	\$ 106,663.83	259.3	\$ 411.35	\$ 212,588.07	754.1	\$ 281.91	\$			
Subtotal	\$ 333,694.89	755.6	\$ 441.63	\$ 212,588.07	754.1	\$ 281.91	\$ (121,106.82)	-36%	(1.5)	0%
Searcy County	\$			\$ 230,144.56	1,006.6	\$ 228.64	\$			
Marshall	\$ 153,747.79	775.2	\$ 198.33	\$ 230,144.56	1,006.6	\$ 228.64	\$			
Leslie	\$ 71,796.43	259.5	\$ 276.67	\$ 230,144.56	1,006.6	\$ 228.64	\$			
Subtotal	\$ 225,544.22	1,034.7	\$ 217.98	\$ 230,144.56	1,006.6	\$ 228.64	\$ 4,600.34	2%	(28.1)	-3%

Schedule 2

Arkansas Public School Reported Administrative Expenditures  
Grouped by Districts Affected by Consolidation/Annexation  
School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Smackover	\$ 168,964.16	682.1	\$ 247.71	\$ 265,189.23	838.0	\$ 316.45	\$			
Mt. Holly	\$ 87,355.99	185.7	\$ 470.41	\$			\$ 8,869.08	3%	(29.8)	-3%
Subtotal	\$ 256,320.15	867.8	\$ 295.37	\$ 265,189.23	838.0	\$ 316.45	\$			
Star City	\$ 174,126.38	1,546.7	\$ 112.58	\$ 370,588.07	1,735.6	\$ 213.52	\$			
Grady	\$ 126,794.72	227.5	\$ 557.31	\$			\$ 69,666.97	23%	(38.55)	-2%
Subtotal	\$ 300,921.10	1,774.2	\$ 169.61	\$ 370,588.07	1,735.6	\$ 213.52	\$			
Stephens	\$ 98,450.43	338.2	\$ 291.10	\$ 221,131.94	547.5	\$ 403.89	\$			
McNeil	\$ 127,053.51	247.6	\$ 513.14	\$			\$ (4,372.00)	-2%	(38.3)	-7%
Subtotal	\$ 225,503.94	585.8	\$ 384.95	\$ 221,131.94	547.5	\$ 403.89	\$			
Strong-Huttig	\$			\$ 231,374.75	698.4	\$ 331.29	\$			
Strong	\$ 116,253.24	438.4	\$ 265.18	\$			\$			
Huttig	\$ 128,257.18	236.1	\$ 543.23	\$			\$ (13,135.67)	-5%	23.9	4%
Subtotal	\$ 244,510.42	674.5	\$ 362.51	\$ 231,374.75	698.4	\$ 331.29	\$			
Twin Rivers	\$			\$ 221,886.61	483.6	\$ 458.82	\$			
Williford	\$ 96,606.54	285.4	\$ 338.50	\$			\$			
Randolph County	\$ 127,242.04	222.1	\$ 572.90	\$			\$ (1,961.97)	-1%	(23.9)	-5%
Subtotal	\$ 223,848.58	507.5	\$ 441.08	\$ 221,886.61	483.6	\$ 458.82	\$			
Two Rivers	\$			\$ 365,347.00	1,084.2	\$ 336.97	\$			
Fourche Valley	\$ 105,032.25	177.2	\$ 592.73	\$			\$			
Ola	\$ 130,252.61	523.7	\$ 248.72	\$			\$			
Plainview-Rover	\$ 158,051.98	293.4	\$ 538.69	\$			\$			
Perry-Casa	\$ 70,653.87	106.1	\$ 665.92	\$			\$			
Subtotal	\$ 463,990.71	1,100.4	\$ 421.66	\$ 365,347.00	1,084.2	\$ 336.97	\$			
Wickes	\$ 150,580.70	549.2	\$ 274.18	\$ 174,701.42	667.7	\$ 261.65	\$			
Umpire	\$ 73,913.80	91.8	\$ 805.16	\$			\$			
Subtotal	\$ 224,494.50	641.0	\$ 350.23	\$ 174,701.42	667.7	\$ 261.65	\$			
Combined Totals	\$ 17,185,913.38	67,539.2	\$ 254.46	\$ 14,775,045.52	66,835.5	\$ 221.07	\$ (2,410,867.86)	-14%	(703.7)	-1%

ADM - Average Daily Membership

Source: The administrative expenditures provided above were obtained from Function Code 2320 in the Arkansas Public School Computer Network (APSCN) in August 2005. Final figures for the 2004-2005 school year are not required until September 15, 2005. As a result, the amounts above may differ slightly from final expenditure numbers reported by the districts. Additionally, while analytical procedures were used to verify the reasonableness of the numbers reported by each district, the Division of Legislative Audit has not audited the expenditures reported.

Schedule 3

Arkansas Public School Reported Administrative Expenditures  
 Districts Not Affected or Created by the Consolidation/Annexation of Districts on July 1, 2005  
 School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference		
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	% Change in ADM
Alma	\$ 886,377.12	3,009.1	\$ 294.57	\$ 644,420.91	3,134.8	\$ 205.57	\$ (241,956.21)	-27%	125.7
Alpena	\$ 139,060.64	537.9	\$ 258.52	\$ 143,840.62	548.3	\$ 262.34	\$ 4,779.98	3%	10.4
Arkadelphia	\$ 434,927.70	2,223.7	\$ 195.59	\$ 501,264.41	2,192.5	\$ 228.63	\$ 66,336.71	15%	(31.3)
Armored	\$ 149,583.63	403.3	\$ 370.89	\$ 174,453.23	411.4	\$ 424.06	\$ 24,869.60	17%	8.1
Ashtown	\$ 159,850.54	1,378.5	\$ 115.96	\$ 226,760.70	1,650.4	\$ 137.40	\$ 66,910.16	42%	271.9
Atkins	\$ 162,798.91	1,086.2	\$ 149.88	\$ 186,883.82	1,073.7	\$ 174.06	\$ 24,084.91	15%	(12.5)
Bald Knob	\$ 210,494.57	1,318.3	\$ 159.67	\$ 277,114.21	1,323.1	\$ 209.44	\$ 66,619.64	32%	4.8
Batesville	\$ 485,452.08	2,201.2	\$ 220.54	\$ 426,686.54	2,288.2	\$ 186.48	\$ (58,765.54)	-12%	87.0
Bauxite	\$ 148,643.42	1,047.4	\$ 141.92	\$ 165,075.71	1,112.4	\$ 148.40	\$ 16,432.29	11%	65.0
Bay	\$ 151,788.09	571.3	\$ 265.70	\$ 124,554.16	570.9	\$ 218.16	\$ (27,233.93)	-18%	(0.3)
Bearden	\$ 238,721.86	665.1	\$ 358.95	\$ 234,630.18	651.7	\$ 360.05	\$ (4,091.68)	-2%	(13.4)
Benton	\$ 267,484.41	4,242.3	\$ 63.05	\$ 284,102.54	4,248.1	\$ 66.88	\$ 16,618.13	6%	5.8
Bentonville	\$ 510,164.16	8,338.2	\$ 61.18	\$ 531,072.28	9,171.7	\$ 57.90	\$ 20,908.12	4%	833.5
Bergman	\$ 148,412.68	885.2	\$ 167.66	\$ 164,295.61	925.4	\$ 177.53	\$ 15,882.93	11%	40.3
Berryville	\$ 243,511.35	1,888.0	\$ 144.26	\$ 295,447.65	1,784.6	\$ 165.55	\$ 51,936.30	21%	96.6
Bismarck	\$ 192,506.32	1,027.3	\$ 187.39	\$ 330,082.52	1,020.4	\$ 323.49	\$ 137,576.20	71%	(6.9)
Black Rock	\$ 143,666.76	368.1	\$ 390.28	\$ 159,729.90	346.8	\$ 460.53	\$ 16,063.14	11%	(21.3)
Blytheville	\$ 465,604.97	3,241.5	\$ 143.64	\$ 505,419.97	3,115.3	\$ 162.24	\$ 39,815.00	9%	(126.1)
Booneville	\$ 253,140.11	1,462.7	\$ 173.06	\$ 288,356.23	1,455.0	\$ 198.18	\$ 35,216.12	14%	(7.7)
Bradford	\$ 133,884.38	551.0	\$ 242.98	\$ 157,897.57	530.8	\$ 297.47	\$ 24,013.19	18%	(20.2)
Bradley	\$ 137,384.54	364.1	\$ 377.31	\$ 141,517.47	386.7	\$ 365.99	\$ 4,132.93	3%	22.6
Brinkley	\$ 253,154.89	967.5	\$ 261.67	\$ 349,917.73	938.3	\$ 372.92	\$ 96,762.84	38%	(29.2)
Brookland	\$ 149,840.50	1,193.3	\$ 125.57	\$ 161,707.92	1,243.7	\$ 130.02	\$ 11,867.42	8%	50.4
Buffalo Island Central	\$ 160,624.91	807.2	\$ 198.98	\$ 166,168.66	829.0	\$ 200.44	\$ 5,543.75	3%	21.8
Cabot	\$ 667,270.87	7,743.2	\$ 86.18	\$ 744,583.96	8,067.8	\$ 92.29	\$ 77,313.09	12%	324.7
Caddo Hills	\$ 98,554.62	617.4	\$ 159.63	\$ 112,874.44	598.3	\$ 188.65	\$ 14,319.82	15%	(19.1)
Calico Rock	\$ 109,878.78	503.4	\$ 218.29	\$ 115,250.33	499.7	\$ 230.64	\$ 5,371.55	5%	(3.7)
Camden-Fairview	\$ 604,036.78	2,994.7	\$ 201.70	\$ 444,776.16	2,913.9	\$ 152.64	\$ (159,260.62)	-26%	(80.8)
Carlisle	\$ 142,336.69	702.1	\$ 202.74	\$ 145,845.51	742.5	\$ 196.42	\$ 3,508.82	2%	40.4
Cedarville	\$ 216,669.92	903.1	\$ 239.93	\$ 239,639.26	927.9	\$ 258.27	\$ 22,969.34	11%	24.8
Centerpoint	\$ 177,760.09	962.3	\$ 184.72	\$ 180,525.38	1,013.1	\$ 178.20	\$ 2,765.29	2%	50.8
Central	\$ 223,220.54	671.3	\$ 332.52	\$ 231,493.42	679.8	\$ 340.55	\$ 8,272.88	4%	8.5
Charleston	\$ 137,259.28	877.8	\$ 156.37	\$ 163,404.03	911.0	\$ 179.37	\$ 26,144.75	19%	33.2
Clarksville	\$ 271,259.26	2,239.7	\$ 121.11	\$ 410,317.36	2,319.8	\$ 176.88	\$ 139,058.10	51%	80.1
Clay County Central	\$ 169,347.09	652.4	\$ 259.58	\$ 180,104.56	650.6	\$ 276.83	\$ 10,757.47	6%	(1.8)

Schedule 3

Arkansas Public School Reported Administrative Expenditures  
 Districts Not Affected or Created by the Consolidation/Annexation of Districts on July 1, 2005  
 School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Conway	\$ 919,228.30	8,204.7	\$ 112.04	\$ 1,034,780.20	8,414.2	\$ 122.98	\$ 115,551.90	13%	209.5	3%
Cotter	\$ 140,927.92	644.2	\$ 218.77	\$ 143,526.76	638.7	\$ 224.71	\$ 2,598.84	2%	(5.5)	-1%
County Line	\$ 112,958.38	571.9	\$ 197.53	\$ 111,992.59	565.5	\$ 198.04	\$ (965.79)	-1%	(6.4)	-1%
Cross County	\$ 226,093.67	757.0	\$ 298.65	\$ 246,738.90	724.6	\$ 340.54	\$ 20,645.23	9%	(32.5)	-4%
Crosssett	\$ 267,191.54	2,396.7	\$ 111.48	\$ 341,632.57	2,337.5	\$ 146.15	\$ 74,441.03	28%	(59.3)	-2%
Cushman	\$ 163,581.62	369.2	\$ 443.05	\$ 144,135.75	351.8	\$ 409.72	\$ (19,445.87)	-12%	(17.4)	-5%
Cutter-Morning Star	\$ 246,364.36	624.1	\$ 394.73	\$ 225,772.22	668.6	\$ 337.69	\$ (20,592.14)	-8%	44.4	7%
Darville	\$ 139,741.38	834.4	\$ 167.47	\$ 151,471.20	864.1	\$ 175.29	\$ 11,729.82	8%	29.7	4%
Dardanelle	\$ 239,680.23	1,776.0	\$ 134.96	\$ 245,095.40	1,749.3	\$ 140.11	\$ 5,415.17	2%	(26.7)	-2%
Decatur	\$ 175,961.38	496.6	\$ 354.35	\$ 195,768.24	556.3	\$ 351.94	\$ 19,806.86	11%	59.7	12%
Delight	\$ 99,452.00	358.7	\$ 277.23	\$ 123,697.88	382.2	\$ 323.67	\$ 24,245.88	24%	23.4	7%
Dequeen	\$ 447,075.12	1,993.1	\$ 224.31	\$ 357,596.18	2,077.3	\$ 172.15	\$ (89,478.94)	-20%	84.1	4%
Dermott	\$ 218,960.85	609.8	\$ 359.08	\$ 237,229.78	593.9	\$ 399.47	\$ 18,268.93	8%	(15.9)	-3%
Des Arc	\$ 127,854.57	657.6	\$ 194.43	\$ 139,892.05	628.7	\$ 222.52	\$ 12,037.48	9%	(28.9)	-4%
DeValis Bluff	\$ 127,332.38	342.3	\$ 372.02	\$ 122,727.28	324.4	\$ 378.38	\$ (4,605.10)	-4%	(17.9)	-5%
Dierks	\$ 132,828.60	542.6	\$ 244.80	\$ 135,619.52	531.4	\$ 255.20	\$ 2,790.92	2%	(11.2)	-2%
Dollarway	\$ 355,987.35	1,524.9	\$ 233.45	\$ 390,415.28	1,538.9	\$ 253.71	\$ 34,427.93	10%	13.9	1%
Dover	\$ 193,229.73	1,364.0	\$ 141.67	\$ 189,345.27	1,380.3	\$ 137.18	\$ (3,884.46)	-2%	16.3	1%
Drew Central	\$ 230,825.84	1,024.8	\$ 225.24	\$ 268,469.31	1,040.6	\$ 257.99	\$ 37,643.47	16%	15.8	2%
Earle	\$ 137,825.84	780.5	\$ 176.58	\$ 251,491.82	801.5	\$ 313.78	\$ 113,665.98	82%	21.0	3%
East End	\$ 240,694.32	736.6	\$ 326.76	\$ 189,887.14	728.8	\$ 260.54	\$ (50,807.18)	-21%	(7.8)	-1%
East Poinsett County	\$ 159,034.76	789.2	\$ 201.52	\$ 190,614.78	789.2	\$ 241.54	\$ 31,580.02	20%	(0.0)	0%
Elaine	\$ 136,784.66	334.5	\$ 408.97	\$ 147,403.71	318.5	\$ 462.85	\$ 10,619.05	8%	(16.0)	-5%
Elkins	\$ 233,788.95	1,023.9	\$ 228.32	\$ 336,276.67	1,066.5	\$ 315.30	\$ 102,487.72	44%	42.6	4%
England	\$ 181,297.31	913.4	\$ 198.49	\$ 224,986.72	917.0	\$ 245.36	\$ 43,689.41	24%	3.6	0%
Eudora	\$ 414,729.85	642.5	\$ 645.51	\$ 472,152.86	616.3	\$ 766.15	\$ 57,423.01	14%	(26.2)	-4%
Eureka Springs	\$ 182,354.25	664.2	\$ 274.55	\$ 189,112.64	651.1	\$ 290.45	\$ 6,758.39	4%	(13.1)	-2%
Farmington	\$ 245,009.82	1,832.5	\$ 133.70	\$ 332,584.33	1,957.6	\$ 169.89	\$ 87,574.51	36%	125.1	7%
Fayetteville	\$ 520,098.94	8,035.5	\$ 64.73	\$ 628,962.28	8,179.6	\$ 76.89	\$ 108,863.34	21%	144.1	2%
Flippin	\$ 294,869.62	921.1	\$ 320.14	\$ 232,742.90	921.3	\$ 252.62	\$ (62,126.72)	-21%	0.3	0%
Fordyce	\$ 223,644.32	1,189.3	\$ 188.05	\$ 303,536.49	1,144.4	\$ 265.24	\$ 79,892.17	36%	(44.9)	-4%
Foreman	\$ 157,894.44	545.8	\$ 289.30	\$ 167,793.31	524.5	\$ 319.91	\$ 9,898.87	6%	(21.3)	-4%
Forrest City	\$ 494,300.31	3,971.4	\$ 124.46	\$ 647,009.42	3,834.2	\$ 168.75	\$ 152,709.11	31%	(137.2)	-3%
Fountain Lake	\$ 424,532.52	1,147.5	\$ 369.95	\$ 461,945.71	1,167.9	\$ 395.53	\$ 37,413.19	9%	20.4	2%
Genoa Central	\$ 191,020.42	949.8	\$ 201.13	\$ 175,201.43	958.1	\$ 182.87	\$ (15,818.99)	-8%	8.3	1%

Schedule 3

Arkansas Public School Reported Administrative Expenditures  
 Districts Not Affected or Created by the Consolidation/Annexation of Districts on July 1, 2005  
 School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Gentry	\$ 748,543.42	1,365.0	\$ 548.37	\$ 300,735.19	1,418.6	\$ 212.00	\$ (447,808.23)	-60%	53.6	4%
Glen Rose	\$ 190,142.67	1,021.2	\$ 186.20	\$ 218,764.85	1,027.0	\$ 213.02	\$ 28,622.18	15%	5.8	1%
Gosnell	\$ 114,559.33	1,351.4	\$ 84.77	\$ 113,306.42	1,409.5	\$ 80.39	\$ (1,252.91)	-1%	58.1	4%
Gravette	\$ 281,105.97	1,544.2	\$ 182.04	\$ 300,178.60	1,597.1	\$ 187.95	\$ 19,072.63	7%	52.9	3%
Green Forest	\$ 216,478.73	1,226.4	\$ 176.52	\$ 276,583.97	1,248.2	\$ 221.60	\$ 60,105.24	28%	21.8	2%
Greenbrier	\$ 240,859.25	2,410.3	\$ 99.93	\$ 362,405.55	2,508.0	\$ 144.50	\$ 121,546.30	50%	97.6	4%
Greenwood	\$ 258,610.57	3,175.1	\$ 81.45	\$ 283,693.31	3,243.8	\$ 87.46	\$ 25,082.74	10%	68.6	2%
Gurdon	\$ 299,146.71	845.9	\$ 353.65	\$ 329,133.53	835.0	\$ 394.18	\$ 29,986.82	10%	(10.9)	-1%
Guy-Perkins	\$ 79,809.53	406.0	\$ 196.56	\$ 91,497.59	405.2	\$ 225.84	\$ 11,688.06	15%	(0.9)	0%
Hackett	\$ 116,993.83	557.9	\$ 209.72	\$ 128,069.31	583.7	\$ 219.39	\$ 11,075.48	9%	25.9	5%
Hampton	\$ 163,336.80	718.6	\$ 227.30	\$ 162,156.87	750.4	\$ 216.09	\$ (1,179.93)	-1%	31.8	4%
Harmony Grove (Saline)	\$ 155,643.49	789.6	\$ 197.11	\$ 176,697.02	829.3	\$ 213.07	\$ 21,053.53	14%	39.7	5%
Harrisburg	\$ 218,559.41	1,066.6	\$ 204.91	\$ 216,842.91	1,076.3	\$ 201.47	\$ (1,716.51)	-1%	9.7	1%
Harrison	\$ 509,974.19	2,768.2	\$ 184.23	\$ 524,466.88	2,761.7	\$ 189.91	\$ 14,492.69	3%	(6.4)	0%
Harford	\$ 85,266.77	428.1	\$ 199.18	\$ 72,872.38	429.6	\$ 169.63	\$ (12,394.39)	-15%	1.5	0%
Hazen	\$ 138,157.24	393.1	\$ 351.44	\$ 165,535.97	397.1	\$ 416.83	\$ 27,378.73	20%	4.0	1%
Heber Springs	\$ 124,803.34	1,664.6	\$ 74.97	\$ 182,780.56	1,715.0	\$ 106.58	\$ 57,977.22	46%	50.4	3%
Hector	\$ 166,074.09	703.1	\$ 236.21	\$ 173,368.36	696.8	\$ 248.80	\$ 7,294.27	4%	(6.2)	-1%
Helena-West Helena	\$ 1,378,720.02	3,202.0	\$ 430.58	\$ 1,094,489.29	3,113.6	\$ 351.52	\$ (284,230.73)	-21%	(88.5)	-3%
Hermitage	\$ 187,540.85	580.9	\$ 322.86	\$ 230,253.92	522.4	\$ 440.74	\$ 42,713.07	23%	(58.5)	-10%
Highland	\$ 166,292.54	1,600.8	\$ 103.88	\$ 173,038.80	1,619.3	\$ 106.86	\$ 6,746.26	4%	18.5	1%
Hope	\$ 322,738.16	2,745.2	\$ 117.57	\$ 366,589.32	2,749.1	\$ 133.35	\$ 43,851.16	14%	3.9	0%
Horatio	\$ 202,471.66	804.6	\$ 251.66	\$ 229,714.25	812.8	\$ 282.62	\$ 27,242.59	13%	8.2	1%
Hot Springs	\$ 1,036,779.32	3,561.7	\$ 291.09	\$ 730,873.99	3,669.2	\$ 199.19	\$ (305,905.33)	-30%	107.5	3%
Hoxie	\$ 169,701.65	924.3	\$ 183.61	\$ 184,575.87	914.6	\$ 201.81	\$ 14,874.22	9%	(9.7)	-1%
Hughes	\$ 367,378.87	720.7	\$ 509.73	\$ 341,667.63	656.5	\$ 520.43	\$ (25,711.24)	-7%	(64.2)	-9%
Izard County	\$ 135,671.81	508.8	\$ 266.67	\$ 156,025.37	503.9	\$ 309.64	\$ 20,353.56	15%	(4.9)	-1%
Jessieville	\$ 159,117.22	802.9	\$ 198.17	\$ 174,043.75	826.7	\$ 210.53	\$ 14,926.53	9%	23.7	3%
Jonesboro	\$ 634,625.49	4,777.6	\$ 132.83	\$ 828,002.24	4,664.3	\$ 177.52	\$ 193,376.75	30%	(113.3)	-2%
Junction City	\$ 146,015.20	639.6	\$ 228.29	\$ 162,078.48	675.4	\$ 239.97	\$ 16,063.28	11%	35.8	6%
Kirby	\$ 119,628.80	426.3	\$ 280.61	\$ 132,706.84	442.6	\$ 299.83	\$ 13,078.04	11%	16.3	4%
Lafayette County	\$ 252,315.60	1,007.3	\$ 250.48	\$ 223,734.54	990.1	\$ 225.98	\$ (28,581.06)	-11%	(17.3)	-2%
Lake Hamilton	\$ 422,575.52	3,653.0	\$ 115.68	\$ 433,729.57	3,664.4	\$ 118.36	\$ 11,154.05	3%	(11.4)	0%
Lakeside (Chicot)	\$ 313,841.09	963.7	\$ 325.68	\$ 394,322.63	934.5	\$ 421.98	\$ 80,481.54	26%	(29.2)	-3%
Lakeside (Garland)	\$ 374,896.61	2,541.7	\$ 147.50	\$ 376,002.85	2,553.2	\$ 147.27	\$ 1,106.24	0%	11.4	0%

Schedule 3

Arkansas Public School Reported Administrative Expenditures  
 Districts Not Affected or Created by the Consolidation/Annexation of Districts on July 1, 2005  
 School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Lamar	\$ 133,997.68	1,106.8	\$ 121.06	\$ 111,813.84	1,119.4	\$ 99.89	\$ (22,183.84)	-17%	12.6	1%
Lavaca	\$ 220,753.46	835.4	\$ 264.26	\$ 188,135.83	850.7	\$ 221.15	\$ (32,617.63)	-15%	15.4	2%
Lead Hill	\$ 155,656.90	416.0	\$ 374.17	\$ 184,887.30	420.3	\$ 439.88	\$ 29,230.40	19%	4.3	1%
Lee County	\$ 328,773.62	1,544.0	\$ 212.94	\$ 384,032.61	1,486.7	\$ 258.31	\$ 55,258.99	17%	(57.3)	-4%
Lincoln	\$ 159,950.79	1,135.2	\$ 140.90	\$ 179,417.75	1,201.4	\$ 149.35	\$ 19,466.96	12%	66.2	6%
Lockesburg	\$ 95,256.81	375.6	\$ 253.62	\$ 113,129.02	347.4	\$ 325.61	\$ 17,872.21	19%	(28.2)	-7%
Lonoke	\$ 332,796.62	1,758.4	\$ 189.26	\$ 341,748.03	1,784.4	\$ 191.53	\$ 8,951.41	3%	25.9	1%
Magazine	\$ 206,574.74	521.4	\$ 396.22	\$ 170,698.14	514.7	\$ 331.67	\$ (35,876.60)	-17%	(6.7)	-1%
Magnet Cove	\$ 187,911.13	795.6	\$ 236.20	\$ 198,674.20	806.2	\$ 246.42	\$ 10,763.07	6%	10.7	1%
Mammoth Spring	\$ 129,971.92	412.5	\$ 315.08	\$ 146,577.82	428.2	\$ 342.29	\$ 16,605.90	13%	15.7	4%
Manila	\$ 197,962.14	1,002.3	\$ 197.51	\$ 207,699.89	995.3	\$ 208.68	\$ 9,737.75	5%	(6.9)	-1%
Mansfield	\$ 293,079.02	1,020.2	\$ 287.29	\$ 301,078.05	1,048.6	\$ 287.13	\$ 7,999.03	3%	28.4	3%
Marked Tree	\$ 175,081.24	666.2	\$ 262.81	\$ 172,522.24	662.6	\$ 260.39	\$ (2,559.00)	-1%	(3.6)	-1%
Marmaduke	\$ 138,621.89	768.0	\$ 180.49	\$ 158,891.79	777.7	\$ 204.32	\$ 20,269.90	15%	9.6	1%
Marvell	\$ 314,190.00	629.5	\$ 499.10	\$ 348,859.80	579.8	\$ 601.66	\$ 34,669.80	11%	(49.7)	-8%
Mayflower	\$ 177,818.66	842.6	\$ 211.03	\$ 134,527.28	856.5	\$ 157.06	\$ (43,291.38)	-24%	13.9	2%
Maynard	\$ 121,458.55	488.4	\$ 248.67	\$ 136,371.69	488.6	\$ 279.13	\$ 14,913.14	12%	0.1	0%
McCrotry	\$ 124,438.79	648.1	\$ 191.99	\$ 134,347.02	633.3	\$ 212.14	\$ 9,908.23	8%	(14.8)	-2%
Midland	\$ 258,179.99	584.1	\$ 442.01	\$ 220,288.70	578.7	\$ 380.65	\$ (37,891.29)	-15%	(5.4)	-1%
Monticello	\$ 372,996.96	2,170.2	\$ 171.88	\$ 387,754.76	2,133.1	\$ 181.78	\$ 14,757.80	4%	(37.1)	-2%
Mount Ida	\$ 95,264.14	576.4	\$ 165.26	\$ 108,758.68	581.1	\$ 187.15	\$ 13,494.54	14%	4.7	1%
Mount Vernon-Enola	\$ 114,538.13	448.3	\$ 255.52	\$ 125,339.69	467.4	\$ 268.16	\$ 10,801.56	9%	19.2	4%
Mountain Home	\$ 432,305.93	3,846.2	\$ 112.40	\$ 583,245.23	3,904.3	\$ 149.39	\$ 150,939.30	35%	58.0	2%
Mountain Pine	\$ 287,225.74	681.2	\$ 421.66	\$ 172,385.20	648.2	\$ 265.96	\$ (114,840.54)	-40%	(33.0)	-5%
Mountainburg	\$ 161,194.06	757.0	\$ 212.94	\$ 124,822.11	760.4	\$ 164.15	\$ (36,371.95)	-23%	3.4	0%
Murreesboro	\$ 112,338.27	538.3	\$ 208.70	\$ 116,738.14	541.7	\$ 215.51	\$ 4,399.87	4%	3.4	1%
Nashville	\$ 254,378.15	1,803.6	\$ 141.04	\$ 271,415.64	1,806.4	\$ 150.25	\$ 17,037.49	7%	2.8	0%
Nemo Vista	\$ 164,822.01	431.5	\$ 381.97	\$ 132,901.60	464.9	\$ 285.88	\$ (31,920.41)	-19%	33.4	8%
Nettleton	\$ 158,951.65	2,732.5	\$ 58.17	\$ 173,637.36	2,841.6	\$ 61.11	\$ 14,685.71	9%	109.1	4%
Nevada County	\$ 135,545.38	421.6	\$ 321.47	\$ 174,929.82	415.4	\$ 421.14	\$ 39,384.44	29%	(6.3)	-1%
Newport	\$ 334,515.80	1,604.2	\$ 208.52	\$ 593,523.44	1,594.3	\$ 372.29	\$ 259,007.64	77%	(9.9)	-1%
Norfolk	\$ 92,532.26	449.9	\$ 205.70	\$ 108,537.88	462.3	\$ 234.76	\$ 16,005.62	17%	12.5	3%
Norphlet	\$ 128,134.19	525.1	\$ 244.03	\$ 150,236.47	526.9	\$ 245.13	\$ 22,102.28	17%	1.8	0%
Omaha	\$ 112,163.98	405.4	\$ 276.70	\$ 116,147.79	425.5	\$ 272.96	\$ 3,983.81	4%	20.1	5%
Osceola	\$ 265,546.51	1,624.8	\$ 163.44	\$ 365,337.67	1,600.3	\$ 228.30	\$ 99,791.16	38%	(24.5)	-2%

Schedule 3

Arkansas Public School Reported Administrative Expenditures  
 Districts Not Affected or Created by the Consolidation/Annexation of Districts on July 1, 2005  
 School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference		
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	% Change in ADM
Ouachita	\$ 130,423.94	383.5	\$ 340.05	\$ 148,575.79	373.5	\$ 397.78	\$ 18,151.85	14%	(10.0)
Palestine/Wheatley	\$ 234,449.71	624.9	\$ 375.16	\$ 213,342.31	620.3	\$ 343.96	\$ (21,107.40)	-9%	(4.7)
Paragould	\$ 594,544.10	2,653.7	\$ 224.05	\$ 597,364.60	2,706.1	\$ 220.75	\$ 2,820.50	0%	52.4
Paris	\$ 248,933.62	1,134.6	\$ 219.40	\$ 268,940.11	1,129.4	\$ 238.12	\$ 20,006.49	8%	(5.2)
Parkers Chapel	\$ 141,655.11	697.9	\$ 202.97	\$ 148,093.14	717.0	\$ 206.55	\$ 6,438.03	5%	19.1
Parkin	\$ 198,128.55	332.7	\$ 595.61	\$ 210,576.48	303.3	\$ 694.22	\$ 12,447.93	6%	(29.3)
Pea Ridge	\$ 318,120.91	1,228.5	\$ 258.95	\$ 412,870.99	1,223.6	\$ 337.41	\$ 94,750.08	30%	(4.8)
Perryville	\$ 205,081.67	941.8	\$ 217.75	\$ 203,059.29	979.3	\$ 207.35	\$ (2,022.38)	-1%	37.5
Piggott	\$ 180,130.29	1,009.2	\$ 178.48	\$ 193,356.45	998.3	\$ 193.68	\$ 13,226.16	7%	(10.9)
Pine Bluff	\$ 1,325,153.11	5,934.0	\$ 223.31	\$ 1,196,288.01	5,677.7	\$ 210.70	\$ (128,865.10)	-10%	(256.3)
Pocahontas	\$ 242,823.47	1,795.9	\$ 135.21	\$ 146,256.52	1,886.2	\$ 77.54	\$ (96,566.95)	-40%	90.3
Pottsville	\$ 176,020.90	1,221.9	\$ 144.06	\$ 187,708.65	1,306.3	\$ 143.70	\$ 11,687.75	7%	84.4
Poyen	\$ 112,898.54	503.0	\$ 224.46	\$ 120,473.78	506.9	\$ 237.69	\$ 7,575.24	7%	3.9
Prairie Grove	\$ 310,847.26	1,373.9	\$ 226.25	\$ 362,675.52	1,505.8	\$ 240.86	\$ 51,828.26	17%	131.9
Prescott	\$ 172,217.10	1,136.9	\$ 151.48	\$ 198,750.03	1,095.6	\$ 181.41	\$ 26,532.93	15%	(41.3)
Quitman	\$ 154,417.36	569.6	\$ 271.12	\$ 169,762.79	585.2	\$ 290.10	\$ 15,345.43	10%	15.6
Riverside	\$ 193,620.39	788.2	\$ 245.65	\$ 188,814.24	770.2	\$ 245.16	\$ (4,806.15)	-2%	(18.1)
Riverview	\$ 193,358.45	1,274.9	\$ 151.66	\$ 203,612.67	1,294.0	\$ 157.35	\$ 10,254.22	5%	19.1
Rogers	\$ 494,854.28	12,243.8	\$ 40.42	\$ 581,307.21	12,730.1	\$ 45.66	\$ 86,452.93	17%	486.3
Rose Bud	\$ 115,349.71	795.0	\$ 145.09	\$ 123,765.81	799.6	\$ 154.79	\$ 8,416.10	7%	4.6
Russellville	\$ 2,978,411.48	5,051.6	\$ 589.60	\$ 3,892,258.05	5,034.3	\$ 773.15	\$ 913,846.57	31%	(17.3)
Salem	\$ 150,467.80	711.6	\$ 211.46	\$ 150,797.09	722.9	\$ 208.60	\$ 329.29	0%	11.3
Scranton	\$ 91,255.19	367.8	\$ 248.09	\$ 98,362.16	379.5	\$ 259.17	\$ 7,106.97	8%	11.7
Searcy	\$ 623,024.54	3,653.6	\$ 170.53	\$ 672,851.64	3,694.7	\$ 182.11	\$ 49,827.10	8%	41.2
Sheridan	\$ 543,009.38	4,133.1	\$ 131.38	\$ 616,497.21	4,200.6	\$ 146.76	\$ 73,487.83	14%	67.5
Shirley	\$ 153,527.98	528.9	\$ 290.31	\$ 184,461.56	545.9	\$ 337.91	\$ 30,933.58	20%	17.0
Siloam Springs	\$ 376,314.14	3,145.5	\$ 119.63	\$ 392,985.27	3,253.4	\$ 120.79	\$ 16,671.13	4%	107.9
Sloan-Hendrix	\$ 169,271.58	565.4	\$ 299.38	\$ 169,634.93	572.0	\$ 296.56	\$ 363.35	0%	6.6
South Conway County	\$ 426,923.48	2,376.5	\$ 179.64	\$ 364,468.78	2,384.7	\$ 152.84	\$ (62,454.70)	-15%	8.2
South Mississippi County	\$ 175,734.85	1,390.0	\$ 126.43	\$ 181,531.40	1,352.1	\$ 134.26	\$ 5,796.55	3%	(37.9)
South Side	\$ 296,814.40	1,358.7	\$ 218.45	\$ 388,220.21	1,389.6	\$ 279.38	\$ 91,405.81	31%	30.9
Southside-Bee Branch	\$ 131,341.38	492.2	\$ 266.85	\$ 144,662.50	490.1	\$ 295.17	\$ 13,321.12	10%	(2.1)

Schedule 3

Arkansas Public School Reported Administrative Expenditures  
 Districts Not Affected or Created by the Consolidation/Annexation of Districts on July 1, 2005  
 School Years 2003-2004 and 2004-2005

District Name	2003-2004 School Year			2004-2005 School Year			Difference			
	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	ADM	Cost per Student	Administrative Expenditures	% Change in Expenditures	ADM	% Change in ADM
Spring Hill	\$ 124,975.95	511.2	\$ 244.47	\$ 158,251.84	507.0	\$ 312.16	\$ 33,275.89	27%	(4.3)	-1%
Springdale	\$ 1,506,607.53	13,615.2	\$ 110.66	\$ 1,466,852.87	14,407.4	\$ 101.81	\$ (39,754.66)	-3%	792.1	6%
Stuttgart	\$ 343,391.16	1,838.0	\$ 186.83	\$ 347,037.11	1,840.6	\$ 188.55	\$ 3,645.95	1%	2.5	0%
Sulphur Rock	\$ 162,806.43	340.8	\$ 477.73	\$ 189,600.29	295.8	\$ 641.00	\$ 26,793.86	16%	(45.0)	-13%
Texarkana	\$ 467,014.74	4,400.8	\$ 106.12	\$ 756,233.77	4,392.5	\$ 172.16	\$ 289,219.03	62%	(8.2)	0%
Trumann	\$ 231,675.18	1,714.7	\$ 135.11	\$ 234,132.85	1,739.7	\$ 134.58	\$ 2,457.67	1%	25.0	1%
Turrell	\$ 273,799.10	388.8	\$ 704.23	\$ 168,413.75	367.1	\$ 458.76	\$ (105,385.35)	-38%	(21.7)	-6%
Valley Springs	\$ 179,755.39	936.6	\$ 191.93	\$ 187,288.66	951.1	\$ 196.91	\$ 7,533.27	4%	14.5	2%
Valley View	\$ 172,276.75	1,540.3	\$ 111.85	\$ 312,435.83	1,656.6	\$ 188.61	\$ 140,159.08	81%	116.3	8%
Van Buren	\$ 694,273.18	5,539.5	\$ 125.33	\$ 889,183.63	5,514.3	\$ 161.25	\$ 194,910.45	28%	(25.2)	0%
Van Cove	\$ 123,928.33	390.1	\$ 317.65	\$ 145,196.49	508.5	\$ 285.53	\$ 21,268.16	17%	118.4	30%
Vilonia	\$ 312,396.58	2,643.6	\$ 118.17	\$ 281,244.81	2,707.4	\$ 103.88	\$ (31,151.77)	-10%	63.7	2%
Viola	\$ 128,655.99	432.3	\$ 297.64	\$ 139,630.83	422.2	\$ 330.73	\$ 10,974.84	9%	(10.1)	-2%
Waldo	\$ 171,292.41	336.7	\$ 508.80	\$ 158,342.41	320.4	\$ 494.25	\$ (12,950.00)	-8%	(16.3)	-5%
Waldron	\$ 209,596.65	1,672.5	\$ 125.32	\$ 208,879.87	1,692.8	\$ 123.40	\$ (716.78)	0%	20.2	1%
Walnut Ridge	\$ 145,415.21	772.6	\$ 188.21	\$ 157,553.17	743.8	\$ 211.83	\$ 12,137.96	8%	(28.9)	-4%
Warren	\$ 209,503.92	1,563.3	\$ 134.01	\$ 223,863.54	1,572.4	\$ 142.37	\$ 14,359.62	7%	9.1	1%
Watson Chapel	\$ 325,906.37	3,130.8	\$ 104.10	\$ 341,295.80	3,267.2	\$ 104.46	\$ 15,389.43	5%	136.4	4%
Weiner	\$ 140,316.76	361.7	\$ 387.92	\$ 156,018.04	361.5	\$ 431.61	\$ 15,701.28	11%	(0.2)	0%
West Fork	\$ 240,267.24	1,140.3	\$ 210.70	\$ 264,439.44	1,153.7	\$ 229.21	\$ 24,172.20	10%	13.4	1%
West Memphis	\$ 770,047.15	6,052.5	\$ 127.23	\$ 895,620.72	6,088.0	\$ 147.11	\$ 125,573.57	16%	35.5	1%
Western Yell County	\$ 144,364.61	422.7	\$ 341.57	\$ 122,246.45	431.4	\$ 283.35	\$ (22,118.16)	-15%	8.8	2%
Westside (Cieburne)	\$ 141,272.79	539.4	\$ 261.89	\$ 151,676.54	517.3	\$ 293.24	\$ 10,403.75	7%	(22.2)	-4%
Westside (Craighead)	\$ 377,724.05	1,622.7	\$ 232.78	\$ 274,767.22	1,663.5	\$ 165.17	\$ (102,956.83)	-27%	40.8	3%
Westside (Johnson)	\$ 160,341.15	586.4	\$ 273.43	\$ 160,532.36	570.8	\$ 281.26	\$ 191.21	0%	(15.6)	-3%
White Hall	\$ 347,853.48	3,075.8	\$ 113.09	\$ 484,847.25	3,186.8	\$ 152.14	\$ 136,993.77	39%	111.0	4%
Wonderview	\$ 122,583.15	453.5	\$ 270.29	\$ 125,923.69	427.3	\$ 294.71	\$ 3,340.54	3%	(26.3)	-6%
Woodlawn	\$ 168,123.34	574.3	\$ 292.75	\$ 182,753.15	575.5	\$ 317.58	\$ 14,629.81	9%	1.2	0%
Wynne	\$ 432,436.73	2,795.2	\$ 154.71	\$ 482,712.09	2,845.9	\$ 169.61	\$ 50,275.36	12%	50.7	2%
Yellville-Summit	\$ 162,053.90	997.5	\$ 162.47	\$ 169,810.81	957.3	\$ 177.38	\$ 7,756.91	5%	(40.1)	-4%
<b>TOTALS</b>	\$ 56,170,910.76	315,286.9	\$ 178.16	\$ 60,187,285.09	320,134.1	\$ 188.01	\$ 4,016,374.33	7%	4,847.2	2%

ADM - Average Daily Membership

Note: Due to the compilation of this schedule prior to the September 15, 2005 deadline for the reporting of administrative expenditures, only the 2003-2004 school year expenditure and ADM information were available for the following six (6) districts: Attheimer Unified \$235,070.97 / 467.0 ADM; Fort Smith \$512,724.54 / 12,728.1 ADM; Little Rock \$626,819.85 / 24,375.3 ADM; North Little Rock \$373,670.86 / 8,665.9 ADM; Pangburn \$142,163.35 / 719.2 ADM; and Pulaski County Special \$377,956.76 / 18,091.1 ADM. These districts were not affected by the consolidation of districts in compliance with Act 60 of the Second Extraordinary Session of 2003.

Source: The administrative expenditures provided above were obtained from Function Code 2320 in the Arkansas Public School Computer Network (APSCN) in August 2005. Final figures for the 2004-2005 school year are not required until September 15, 2005. As a result, the amounts above may differ slightly from final expenditure numbers reported by the districts. Additionally, while analytical procedures were used to verify the reasonableness of the numbers reported by each district, the Division of Legislative Audit has not audited the expenditures reported.