

**A REVIEW OF ADEQUACY
IN FINANCING PUBLIC EDUCATION IN ARKANSAS**

**A Report Prepared for the
Adequacy Subcommittee
of the Arkansas General Assembly**

**By the
Arkansas Association of Educational Administrators**



April 9, 2008

Executive Summary

Under the Arkansas Constitution, it is the state's responsibility to provide a revenue structure that supports an adequate and equitable education for all students in its public school system.

Adequacy represents an attempt to move beyond considering the fairness of fiscal inputs toward the broad-based improvement of educational outcomes. Adequacy seeks to ensure that all students have *enough* education. Adequacy asks, "What level of educational resources is sufficient to generate a specific set of educational outcomes?"

Over the last several years, state government has struggled to transform its approach to financing public education and to fulfill its promise of equal opportunity. In 2007, a new funding structure for public schools was enacted by the General Assembly, and adopted by the Arkansas Supreme Court declaring the Arkansas school funding system constitutional.

On behalf of the children of Arkansas, the Arkansas Association of Educational Administrators (AAEA) is appreciative of this progress. However, if we expect children to achieve at high levels, then schools must be funded for success. Dollar for dollar, investing in public education grows the economy more than tax cuts and subsidies.

In the Masters' Interim Report and Final Report it was pointed out that constitutional compliance is an "***ongoing task requiring constant study, review and adjustment.***" Continual assessment and funding priority are provided through state law.

Therefore, the AAEA welcomes the opportunity to submit written recommendations and commentary on sustaining and advancing *adequate* funding for the next biennium.

In the current Foundation Funding Matrix for Adequacy, the AAEA has found inaccuracies. The following describes and provides recommendations to correct these inadequacies and adjust other funding factors along with findings and research to support these changes. All recommendations are based on the prototypical 500 student school.

- **Salaries**—Add 3.175 FTE to the current 35.715 (as established in the Matrix) for a total of 38.89 FTE to provide adequate staff.
- **Technology**—Return to \$250 per pupil (as provided in the original Bisbee/Broadway Matrix) beginning FY10 with inflationary adjustments for FY11.

- **Instructional Materials**—Increase the current level of funding by restoring the \$25 per pupil expenditure for formative assessments and apply accurate inflationary indicators for FY10-11.
- **Extra Duty Funds**—Restore Matrix to the original \$90 as recommended in the 2006 Odden and Picus Recalibration Report and apply accurate inflationary indicators for FY10-11.
- **Supervisory Aides**—Continue increased funding for FY10-11 to reflect accurate inflationary indicators.
- **Substitutes**—Calculate the per pupil expense based upon 37.79 FTE for certified FTE and 5 FTE for classified FTE using average salaries in both with those averages adjusted to reflect accurate inflationary indicators.
- **Operations and Maintenance**—Increase funding for FY10-11 to reflect accurate inflationary indicators for the cost of maintaining and operating schools.
- **Central Office**—Modify FY09's central office funding factor from \$383.50 per pupil to \$419.71 per pupil and apply accurate inflationary indicators for FY10-11.
- **Transportation**—Increase the current level of \$286 per ADM by 12% for FY10 and 12% for FY11 and develop a high cost transportation categorical item.

AAEA also believes assumptions were made regarding sustaining and advancing adequate funding in the previous recalibration. They are:

- **Educational Excellence Trust Fund**—Eliminate unfunded mandates caused by inconsistencies between the Educational Excellence Trust Funds and other sections of the Arkansas funding statutes.
- **Categoricals**
 - a) **Professional Development**—Reinstate the original \$50 level of funding with accurate inflationary indicators for FY10-11.
 - b) **National School Lunch, English Language Learners and Alternative Learning Environment**—Utilize the same FTE salary amounts in calculating these funds as used in the school level salaries per FTE for FY10-11.

There is little doubt that Arkansas will continue its efforts to provide its children an adequate and equitable public education. The challenge we face is to engage in continuous dialogue and a continuous process of assessing needs and appropriate levels of funding.

AAEA believes that when asked "How are the children?" we can truthfully say, "They'll be just fine if we all continue to work together."

Salaries (Teachers, Principals, Secretaries)

Rationale:

Media Specialist

Arkansas Standards require 1.0 media specialist and formula should be increased by .175 FTE for media specialist. Increase in funding would be 19.59 per ADM, calculated $(.175 \text{ FTE} * 55954)/500$ students.

School Level Secretary

The Final Report and Recommendations of the Adequacy Study Oversight Subcommittee, adopted on January 22, 2007 by the House Education Committee and the Senate Education Committee stated the following:

"Currently, school secretaries are included in the carry forward portion of the Foundation Funding Matrix, which originally included some of the operational costs of schools. The subcommittee and the committees recommend that the school secretaries be taken out of the carry forward and moved to a separate line item in the Foundation Funding Matrix. The 2006 Picus Report further recommends that two (2) secretaries be allocated in the foundation funding formula for the prototypical 500-student school. After a re-examination of the needs of school-based services and in line with the Picus recommendation, the committees recommend that the foundation funding formula be recalibrated to provide for two (2) school level secretaries."

All reports and research presented indicates that 2.0 FTE are needed for school secretarial staff. Prior year carry forward was decreased by 2.0 FTE when item was moved to the school level. Foundation Funding Matrix should restore the 1.0 FTE for school secretary that was removed when math error was found late in 2007 session and it was necessary to increase teachers' salaries.

All documents indicate the same recommendation until the error in the calculations for teacher's salary was identified. At that time an increase in the teacher's salary was required for \$98 per ADM. The following can be found in the journals of the General Assembly. The entire sections from the documents quoted are attached at Attachment A.

"(b) Allocation for school level secretaries. The Adequacy Study Oversight Subcommittee recommended one (1) school level secretary be allocated in foundation funding for the 2007-2009 biennium. This was an increase over the Bisbee Matrix used in 2003, which had no school level secretary allocation. Due to the admitted uncertainty of Picus in the figures used to develop recommendations for salaries and staffing for school districts, and based on other information provided to the committees, the subcommittee recommended that the interim

committees conduct an examination of the practices of school districts. The original recommendation of one school level secretary for the prototypical 500-student school is restored, and the study recommended by the Adequacy Study Oversight Subcommittee should be pursued."

The recommended foundation funding amount, including employee benefits, for two (2) secretaries is \$34,751 for the 2007-2008 school year and \$35,415 for 2008-2009, which represents \$139 and \$141.70 per pupil, respectively.

Pupil Support Staff

Pupil support staff currently includes 2.50 FTE in the Matrix. This would include counselors, nurses, psychologist, parental involvement, etc. according to the Final Report and Recommendations of the Adequacy Study Oversight Subcommittee, adopted on January 22, 2007. AAEA began counting the individuals which this area covered and found the following requirements and needs:

Counselor	1.1	ADE Standards 16.01.3 requires 1 counselor to 450 students.
Nurse	1.0	AR Code 6-18-706 requires all school districts to have at least 1 school nurse per 750 students or the proportionate ratio thereof.

In addition to the required staff the following needs were identified in this area:

Speech Pathologist	.75
Parental Involvement	.15
Social Workers	.10
Psychologists	.10
PT/OT	.10
Student Service Personnel	.10
Testing Coordinator	.10

Students in every district should have some access to these services. Small districts might use contract services or share employees through the Education Service Centers. Just to provide basic services, a minimum of 3.50 pupil services personnel would be required.

Instructional Facilitators

The current Matrix provides 2.50 FTE in the instructional facilitators category. The recommendations indicate that 1.00 FTE is to be used in two mutually exclusive positions. An assistant principal would be required under ADE standards, and the technology section indicates that technology personnel of .10 per 100 students another equates to another .50 FTE also included here; therefore, leaving only 1.5 FTE for the instructional facilitators. Instructional facilitators and assistant principals have distinctly different responsibilities; therefore, one individual should not serve in both capacities.

Substitutes

The salary for substitutes was decreased from \$121 per day to \$91.50 per day in the most recent recalibration. The current funding in the Matrix at \$91.50 per FTE with 10 days per year calculates to 32.24 FTE covered per school. That is 3.475 FTE less than is in the current Matrix of 35.715. As per our recommendations on salaries, we conclude that the total number of FTE per school should be 39.59. AAEA believes all school level positions except the principal should have funding for substitutes including the classified staff. The following calculations provide the increase that would be required for this change.

35.715 FTE in current Matrix

2.175 FTE added in recommendation minus 1 FTE for principal

37.89 FTE Total $(37.79 * \$91.50 * 10 \text{ days}) / 500 \text{ ADM} = \69.16

2.0 FTE School Secretary

2.0 FTE Custodian

1.0 FTE Special Education Paraprofessional

5.0 FTE Total $(5.0 \text{ FTE} * \$61.50 * 10 \text{ days}) / 500 = \6.15

These calculations for substitutes include all school level staffing with the exception of the principal including the FTE recommended in the salary component. This would be a total of 37.89 FTE. In addition, there are also classified staff at the school level that require substitutes. This would be an additional 5 FTE.

When questioned about not including substitutes for custodians, special education paraprofessionals and duty aides, Dr. Picus responded that they were assumed to be hourly employees who did not accrue or have sick leave. This assumption was incorrect in Arkansas, these positions do accrue and are afforded sick leave (§6-17-1304).

Technology

Rationale:

In our rapidly changing world, students are not only expected to understand and know how to use technology but also to be lifelong learners able to employ what they know in order to figure out what they don't. A lack of technology deprives children of innovative ways to learn in all subjects. As evidence, students do not perform well on the math section of the National Assessment of Educational Progress—"the nation's report card"—when they do not have access to computers as part of the regular classroom instruction.

The final Odden and Picus report (August 2006, p. 34-Attachment B) clearly enunciates the justification to fund technology at \$250 per student. The report is well researched detailing the hardware, software, servers and support. Particularly poignant was the

statement that "as computer technologies have evolved, new software requires even more powerful computers. Further, the prices of ancillary needs and possible applications have risen and broadened. A lower figure would NOT produce up-to-date, fully working computer technologies secure and safe from virus attacks." Clearly, as additional technology requirements are foisted upon schools, then state-of-the-art technology will be mandatory. Backtracking on this requirement only delays the inevitable sizeable investment necessary to maintain an adequate system for our students.

Technology can transform teaching and learning experiences in many ways. State-of-the-art scientific instruments can support students' understanding of science, technology, engineering and math. Technology helps students master the critical thinking skills of these disciplines. Technology can expose students to different cultures and allow online projects with experts in other states or countries. Students must be exposed to technology on a daily basis in order to eternalize skills such as their ABCs or numbers. Under the current funding level, schools can only use technology sparingly and primarily as a tool for developing students' computer and Internet skills.

Parent involvement is critical in a student's education. Technology programs that provide parents immediate access to their student's educational information are necessary, but expensive and costly to maintain.

To assure that all technology needs are met, Odden and Picus recalculated an appropriate cost or expenditure figure by subcategories of spending on technology and related needs and summed them to get the total. While each of these subcategories has a dollar figure associated with them the system requires enough flexibility to meet the changing needs of the organizations and the ebb-and-flow of technology purchases. Consequently the figure was reported as the total and with the assumption that schools and districts would make allocation decisions appropriate to their annual needs within this funding level.

The four subcategories of technology recommended by Odden and Picus include:

- Purchase, lease and maintenance of computers,
- Updating of software including operating systems, productivity suites like Microsoft Office and other essential software that give computers basic functionality,
- Purchase of networking equipment, printers, copiers and their supplies, and
- Purchase and updating of instructional software (including one-time purchases and subscriptions) and additional hardware that enhances the instructional environment.

The recalibrated dollar figures proposed by Odden and Picus are as follows:

Computers (3, 4 or 5 year replacement cycle)	\$100
Operating system, productivity and other non-instructional software	\$50
Network equipment, printers and copiers	\$50
Instructional software and additional hardware	\$50

Technology funding for FY09 in the Foundation Funding Matrix for Adequacy is to be \$201 per pupil, a decrease of \$19 per pupil funded in FY08. AAEA supports and recommends increasing funding for FY10-11 to \$250 per pupil.

Returning to the \$250 per pupil figure in the original Odden and Picus study would more accurately and adequately capture the costs outlined in that study, as well as all related technology costs including software support contracts and maintaining and supporting current school technology.

Source: Item 11 (pages 39-40) of the Lawrence O. Picus and Associates, Recalibrating the Arkansas School Funding Structure, Final Report, August 30, 2006. Attachment C.

Source: Maximizing the Impact: The Pivotal Role of Technology in a 21st Century Education System.

Instructional Materials

Rationale:

On August 30, 2006 consultants Odden and Picus issued their recommendations concerning recalibrating the Arkansas School Funding Structure. This report contained a funding matrix that set forth the funding system now used by Arkansas public schools. Instructional Materials and Library Resources is one category of the funding matrix. The following are the contents of this category (refer to Attachment D):

- Textbooks
- Library Books, Materials, and Electronic Supplies
- Elementary Teacher classroom Requirements
- Formative Assessments

Textbooks

Textbooks are adopted every six years. Textbook cost remained constant during each six-year adoption cycle. Rising cost is calculated by comparing the elevated prices from the last adoption date. Please see Attachment E for textbook costs and percentage increases.

Library Books, Materials, and Electronic Supplies

While library material budgets remained constant, the cost of books and materials has continued to rise. With the addition of Advanced Placement classes and the number of students participating in Advanced Placement courses, electronic reference databases and digital resources are necessary. The cost of these digital resources has risen slightly over the past two years.

Elementary Teacher Classroom Requirements

According to code §6-21-303 of 2005, all K-6 teachers shall be funded to the amount of \$20 per student or \$500 for the entire classroom instructional materials. While districts continue to fund this initiative, the cost of materials purchased is more than it was three years ago.

Formative Assessments

Formative Assessments are recognized as important tools for increasing student achievement. Formative Assessments are given at certain intervals throughout the school year to determine subject concept mastery. These assessments were recommended by Odden and Picus as a means of instructional improvement strategies. The requested appropriation of this category was \$25 per pupil for such Formative Assessments. This recommendation for funding was withdrawn during the 2007 Arkansas Legislative Session. District administrators recognize the amount presently spent on Formative Assessments does not reach the level recommended by the Odden/Picus study; however, school districts are funding Formative Assessments as financially practical with no funding allocated for this category.

Since 2007, many school districts across the state have adopted methods of Formative Assessments. The following are known clients providing Formative Assessments:

- 14 Education Service Centers serving 146 districts with evaluation costs form \$6—\$10 per student.
- The Learning Institute located at Hot Springs serves 34 of the largest districts in the state with 160,000 students at \$20 per student with a cap of \$60,000 per district.
- One Education Service Center serves 20 districts with a cost of \$6 per student.
- Some districts such as Springdale, Alma, Gravette, and Van Buren and others employ staff to develop and maintain their Formative Assessments at the district level.

- Other districts such as Pine Bluff utilize more than one testing vendor including (Q-Write), Educational Testing and Princeton Review with a cost of approximately \$24 per student tested.

Section 11-E of the monitoring rubric is used to evaluate the Arkansas Consolidated School Improvement Plans that further requires school districts to have evidence of a Formative Assessment (see attached excerpts from the Arkansas Consolidated School Improvement Handbook). This is a required portion of Act 807 of 2007 (see Attachment F).

Much research collaborates the effectiveness of Formative Assessments. Supporting research is documented in the following:

"Inside the Black Box: Rising Standards Through Classroom Assessment" by Paul Black and Dylan William (Source: Phi Delta Kappan, October 1998, vol. 80, pp. 139-148)

Assessment FOR Learning An Action Guide for School Leaders by Stephen Chappuis, Richard J. Stiggins, Judith Arter, and Jan Chappuis (2005) Educational Testing Service: Portland, Oregon

Common Formative Assessments by Larry Ainsworth and Donald Viegut (2006) Corwin Press: Thousand Oaks, CA

Ahead of the Curve The Power of Assessment to Transform Teaching and Learning by Doug Reeves, Ed. (2007) Solution Tree: Bloomington, IN

Extra Duty Funds

Rationale:

These funds are used to pay stipends for teachers to serve in advisory roles for extracurricular activities. AAEA believes, and Odden and Picus concur, these programs are important to an adequate education. Restoring the \$90 per pupil cost recommended by Odden and Picus in 2006 and applying the appropriate inflationary indicators for FY10-11 would allow districts to provide programs important to the whole school experience.

It is clear in the research cited in the final Recalibration report as well as our own experiences as school administrators that extracurricular activities are a vital part of the success of students in schools. The associated personnel costs of providing extracurricular opportunities to students need to be considered in any funding considerations. There was some discussion as outlined in the 2006 final report to the Adequacy Study Oversight Committee that the average teacher salary used in the funding model covered the extra duty funds paid to certified personnel. However, the \$39,000 (+ \$1,054 for the 5 additional professional development days for a total of

\$40,054) used in the funding model as the average salary calculation for FY04-05 was actually LESS than the actual FY04-05 average teacher salary of \$41,489 as reported in the Annual Statistical Report. Also, the calculation method used by the ADE to determine average teacher salary does NOT include funds paid to teachers that teach summer school. Therefore, it is reasonable to assume that extra-duty pay was NOT totally reflected in the 2004-2005 average teacher salary and in subsequent years.

In the committee's work and interpretation of the June 15, 2006 Odden and Picus report, an arbitrary decision was made to lower the recommended \$90 per pupil amount based on their assumption that only half of the student population of a school is served by those performing extra duty functions. AAEA believes that the \$98.35 per pupil in the original Adequacy Study took into consideration the varying differences among elementary, middle and secondary extra duty assignments. Odden and Picus found that the \$215 per pupil actually spent in 2004-05 was below what they found in other states studied.

Operations and Maintenance

Rationale:

All costs—salaries, property insurance and utilities—associated with the operation and maintenance of schools and districts continue to rise dramatically. These costs will always increase and should be adjusted upward each time the funding matrix is recalibrated.

Attached are reports generated from APSCN (Attachment G) containing actual amounts spent for the category of operations and maintenance that includes salaries, water/sewer/garbage, property insurance and energy (electricity, gas, etc.).

The following table is used to summarize the information.

Category	FY04-05	FY05-06	% Increase	FY06-07	% Increase
Salaries/Benefits	\$135,933,766	\$144,494,039	6.3%	\$154,450,091	6.9%
Water/Sewer/Garbage	\$40,843,199	\$49,256,394	20.6%	\$58,987,455	19.8%
Property Insurance	\$7,654,658	\$11,652,682	52.2%	\$14,023,584	20.4%
Energy	\$58,064,874	\$71,655,795	23.4%	\$75,442,673	5.3%

These figures clearly demonstrate that this part of the Funding Matrix for Adequacy cannot be kept level.

Additionally, successfully managing a school environment is a necessary and essential educational investment. Research increasingly shows that there is a clear link between environmental quality of schools and educational performance:

- Facility management systems determine environmental quality in schools.
- The quality of the school environment shapes attitudes of students, teachers and staff.
- Attitudes affect teaching and learning behavior.
- Behavior affects performance.
- Educational performance determines future outcomes of individuals and society as a whole.

Schools are not primarily environmental showcases. Schools are special environments that exist for the purpose of enhancing the learning process. They are sensitively built housing very special segments of the population. If not properly maintained, schools can be environments where adverse health effects manifest themselves.

The cleanliness of schools is an important aspect of school environments. Clean schools not only lower the threat of the spread of illness, but also convey a caring message to the students and teachers. Cleaning and maintenance of schools is vitally important and is often underemphasized. Students feel better going to clean classes and sitting in clean desks and surroundings.

Adequate funding for operation and maintenance costs is critical to providing a healthy school environment that shapes attitudes and, eventually, positive performance.

Central Office

Rationale:

When "carry forward" was eliminated and reallocated into three separate funds, the salaries for central office were not calculated correctly. The salary portion was based on FY05/06 data and then carried into FY07/08 and FY08/09 salaries without applying the 2.2% inflation factor for FY06/07 as evidenced by worksheets prepared the second special session of 2006. The increase for salaries for FY07/08 and FY08/09 is 2% as presented in the current Matrix. These salary inflation factors should be applied to central office salaries as it was applied to all of the other areas. Most if not all of the certified salaries paid in this area are based on the teacher's salary schedule and AAEA does not believe it is the intent of the legislature to provide inadequate funding for the certified or classified staff in this area.

Supplies appear to be reasonable if they are inflated using the inflation factors for Arkansas of 2.2, 2.0 and 2.0 for a total 6.2%. The supplies were \$88 before inflation and would be \$93.28 for an increase of \$5.28.

Odden and Picus pointed out in their August 2006 report that the central office has the responsibility to organize and manage all aspects of the district including the

curriculum/instructional program, as well as implement national, state and local reforms, oversee budgets and provide necessary materials, equipment, facilities and repairs to the schools. Its ultimate purpose is to facilitate and support the educational program at schools so that teachers are able to teach and students are able to learn.

The reform group, School Communities that Work (2002), succinctly states the purpose of central office: *equity and results*. The group elaborates that equity—what some prefer to call adequacy—means to provide varying resources based on individual student’s needs so that all will demonstrate achievement results.

In Arkansas, the prime goals of the central office are to provide leadership for the district and insure that the district and its schools function as an integrated system focused on increased student achievement through improved instructional practice. Without a fully functioning central office, some essential tasks would have to be shifted to the building level sites; thereby, diverting personnel from the core function of instruction and reducing efficiency.

Source: Item 18 (page 67) of the Lawrence O. Picus and Associates, Recalibrating the Arkansas School Funding Structure, Final Report, August 30, 2006. Attachment H.

Transportation

Category	2005-06	2006-07	% Increase
All Transportation Expenditures	\$153,032,727	\$167,829,950	9.10%
All Expenditures Per ADM	\$334	\$364	9.10%

The current transportation funding level of \$286 per pupil for each year of the biennium was based on the average cost of all Arkansas school districts’ actual transportation expenditures in FY05. As the table above shows, this significantly underestimates transportation costs. With actual costs for FY06 at \$334 per pupil and FY07 at \$364 per pupil, the \$286 per pupil was severely inadequate. The funding level for FY10-11 should be based on actual expenditures per ADM for FY08 with an inflationary index of 12% each year.

The wide variances in transportation delivery patterns continue to call for a high cost transportation formula. The Adequacy Report indicates that a study was to be conducted and submitted by February 1, 2007 to address such a formula. Our research has not found this referenced formula.

Additional cost factors not mentioned above includes recent changes in emission standards applicable to transportation vehicles, increased salary costs and escalating bus replacement costs.

An analysis of the per unit cost of diesel fuel reflects the following cost changes.

<u>Date</u>	<u>Average</u>	<u>Increase</u>
June 1, 2004	\$1.22	
June 1, 2005	\$1.87	53.3%
June 1, 2006	\$2.33	24.6%
March 10, 2007	\$2.73**	17.2%
March 10, 2008	\$3.85**	41.0%

** Data was obtained from www.fuelgaugereport.com

Categorical Funding

Rationale:

Initial financial support for categorical funding was created using the original salary amount established in the Foundation Formula of \$48,750 in FY04-05. That funding was held level for three years while salaries used in the funding formula increased to \$52,321 in FY06/07, an increase of 7.3%. Effectively that decreased the staffing patterns established in the original adequacy study and even recommended staffing patterns in the recalibration. See Attachment I, a spreadsheet that shows the decrease in staffing caused by this oversight.

Professional Development

The original level of funding of \$50 per pupil to support professional development was below the cost established in the 2003 Adequacy Study of Odden and Picus. Subsequent to the establishment of the \$50 funding level, almost \$9.00 per student was diverted to AETN for a broadcast program of professional development.

This system is contrary to established research requiring imbedded professional development tied directly to the needs of individual teachers and learning communities. There has been no evidence to document the efficacy of this delivery system in consideration of its cost.

National School Lunch (NSL)

The system of distributing NSL funding should be realigned using a graduated scale which considers the increasing needs at levels between the established levels in current law.

In consideration of the high levels of fund utilization tied to salaries and benefits, holding the funding levels constant in subsequent years is detrimental to school districts attempting to effectively apply funds to address student needs. Current conditions require that school districts hold adequate reserve balances to offset mandated salary and benefit cost increases.

Alternative Learning Environment (ALE)

The funding level for Alternative Learning Environments is inadequate to provide sufficient staffing in compliance with licensure and Highly Qualified Staff status.

As is the case with other categorical funds, annual adjustments are required in order to support mandatory salary increases in subsequent years.

English Language Learners (ELL)

The current funding level for English Language Learners (ELL) is not adequate to address the needs of a growing number of students in many Arkansas schools. Actual costs experienced by school districts enrolling high numbers of English Language Learners can be documented as follows:

Suggestions that the real costs are met using NSL funds for similar students appear to be without evidence of the necessary additional staff associated with program to support these needs.

By recalibrating the financial support for categorical funding (NSL, ELL and ALE) using the same school level salaries from FY07-09 the amounts per category increase accordingly. As school level salaries are adjusted for FY10-11 using accurate inflationary indicators the categorical funding levels (NSL, ELL and ALE) are subsequently adjusted at the same salary levels.

EDUCATION FUNDING RECOMMENDATIONS
FOR THE 2007-2009 BIENNIUM



86th General Assembly
of the State of Arkansas

EDUCATION FUNDING RECOMMENDATIONS
(as adopted on January 22, 2007)

A. FOUNDATION FUNDING CALCULATIONS FOR INSTRUCTION AND OPERATIONS			
1. Prototypical School and Class Size			
SCHOOL SIZE:			
		FY06	FY07
Kindergarten, 8%		40	40
Grades 1-3, 23%		115	115
Grades 4-12, 69%		345	345
Prototypical School and Class Size		500	500
2. School Level Salaries			
(a) Teacher Salary + Benefits ¹		53,429.00	54,465.00
Per Student Matrix Expenditure		3,597.40	3,667.10
Includes: (per pupil amounts)			
(1) Classroom Teachers	2,221.60	2,264.70	
(2) Specialist Teachers (Physical Education, Art, Music, etc.)	443.50	452.00	
(3) Instructional Facilitators	267.10	272.30	
(4) Special Education	309.90	315.90	
(5) Library Media Specialist	88.20	89.90	
(6) Pupil Support Staff	267.10	272.30	
(b) Principal Salary + Benefits		86,168.00	87,860.00
Per Student Matrix Expenditure		172.30	175.70
(c) Secretary Salary + Benefits		34,751.00	35,415.00
Per Student Matrix Expenditure		139.00	141.70
School Level Salaries Per Student		3,908.70	3,984.50
3. Per Pupil Resources			
(a) Computers and Software		220.00	201.00
(b) Instructional Materials		160.00	163.20
(c) Extra Duty Funds ²		30.00	31.00
(d) Supervisory Aids		49.35	50.35
(e) Substitutes		59.00	59.00
Per Pupil Resources		538.35	524.55
4. Operations			
(a) Former "carry forward" is divided into three items.		n/a	n/a
(b) Operations and Maintenance		581.00	581.00
(c) Central Office		376.00	383.50
(d) Transportation		286.00	286.00
Operations Per Student		1,243.00	1,250.50
Total Per Student Foundation Funding		5,690.00	5,760.00
5. Other Adjustments			
(a) Salary components for all certified and non-certified personnel in the matrix are adjusted to include a pro rate amount for the 2006-2007 teacher retirement contribution rate of \$42 per pupil.			
(b) Calculations to ensure all districts are funded using a 98% collection rate	13,295,100.00	14,170,197.00	

¹ Includes 5 days of teacher continuing education pay (funded at \$96 per pupil in 2006-2007)

² Calculated using the teacher salary component figure.

Education Funding Recommendations (as adopted January 22, 2007), continued:

B. CATEGORICAL FUNDING CALCULATIONS

	EY08	EY09
1. Professional Development --		
To schools, per pupil	41.11	41.11
To Department of Education, per pupil	8.89	8.89
2. National School Lunch Students -- per NSL pupil		
> 90%	1,488.00	1,488.00
70% - 90%	992.00	992.00
< 70%	496.00	496.00
3. English Language Learners -- per ELL pupil	293.00	293.00
4. Tutoring, Extended Day, Summer School	n/a	n/a
5. Alternative Learning Environments		
(a) Per full time equivalent ALE student	4,063.00	4,063.00
(b) Additional Department of Education ALE staff	400,000.00	384,000.00

C. NON-FOUNDATION FUNDING RECOMMENDATIONS:

	EY08	EY09
1. ACSIP Monitoring of categorical spending and instructional facilitators	242,000.00	242,000.00
2. Declining Enrollment	10,000,000.00	10,000,000.00
3. Isolated Schools --		
(a) Isolated Schools	7,896,000.00	7,896,000.00
(b) Special Needs Isolated Schools	3,000,000.00	3,000,000.00
4. Growth Funding -- per pupil	5,400.00	5,400.00

D. RECOMMENDATIONS IN ADDITION TO ADEQUACY

	EY08	EY09
Formative Assessment Pilot Program	5,000,000.00	5,000,000.00

**RECALCULATED EDUCATION FUNDING RECOMMENDATIONS
FOR THE 2007-2009 BIENNIUM**

A. FOUNDATION FUNDING CALCULATIONS FOR INSTRUCTION AND OPERATIONS			
1. Prototypical School and Class Size			
		FY08	FY09
SCHOOL SIZE:			
Kindergarten, 8%		40	40
Grades 1-3, 23%		115	115
Grades 4-12, 69%		345	345
Prototypical School and Class Size		500	500
2. School Level Salaries			
(a) Teacher Salary + Benefits ¹		54,888.00	55,954.00
Per Student Matrix Expenditure		3,695.60	3,767.40
Includes: (per pupil amounts)			
(1) Classroom Teachers	2,282.30		2,326.60
(2) Specialist Teachers (Physical Education, Art, Music, etc.)	455.60		464.40
(3) Instructional Facilitators	274.40		279.80
(4) Special Education	318.30		324.50
(5) Library Media Specialist	90.60		92.30
(6) Pupil Support Staff	274.40		279.80
(b) Principal Salary + Benefits		86,168.00	87,860.00
Per Student Matrix Expenditure		172.30	175.70
(c) Secretary Salary + Benefits		34,751.00	35,415.00
Per Student Matrix Expenditure		69.50	70.80
School Level Salaries Per Student		3,937.40	4,013.90
3. Per Pupil Resources			
(a) Computers and Software		220.00	201.00
(b) Instructional Materials		160.00	163.20
(c) Extra Duty Funds ²		50.00	51.00
(d) Supervisory Aide		49.35	50.35
(e) Substitutes		59.00	59.00
Per Pupil Resources		538.4	524.6
4. Operations			
(a) Former "carry forward" is divided into three items.		n/a	n/a
(b) Operations and Maintenance		581.00	581.00
(c) Central Office		376.00	383.50
(d) Transportation		286.00	286.00
Operations Per Student		1,243.00	1,250.50
Total Per Student Foundation Funding		5,719.00	5,789.00
5. Other Adjustments			
(a) Salary components for all certified and non-certified personnel in the matrix are adjusted to include a pro rata amount for the 2006-2007 teacher retirement contribution rate of 5-4% per pupil.			
(b) Calculation to ensure all districts are funded using a 98% collection rate	13,435,165.00	14,268,625.00	

¹ Includes 5 days of teacher continuing education pay (funded at \$96 per pupil in 2006-2007)

² Calculated using the teacher salary component figure.

Recalculated Education Funding Recommendations for the 2007-2009 Biennium, continued:

B. CATEGORICAL FUNDING CALCULATIONS

	<u>FY08</u>	<u>FY09</u>
1. Professional Development --		
To schools, per pupil	41.11	41.11
To Department of Education, per pupil	8.89	8.89
2. National School Lunch Students -- per NSL pupil		
> 90%	1,488.00	1,488.00
70% - 90%	992.00	992.00
< 70%	496.00	496.00
3. English Language Learners -- per ELL pupil	293.00	293.00
4. Tutoring, Extended Day, Summer School	n/a	n/a
5. Alternative Learning Environments		
(a) Per full time equivalent ALE student	4,063.00	4,063.00
(b) Additional Department of Education ALE staff	400,000.00	384,000.00

C. NON-FOUNDATION FUNDING RECOMMENDATIONS:

	<u>FY08</u>	<u>FY09</u>
1. ACSIP Monitoring of categorical spending and instructional facilitators	242,000.00	242,000.00
2. Declining Enrollment	10,000,000.00	10,000,000.00
3. Isolated Schools --		
(a) Isolated Schools	7,896,000.00	7,896,000.00
(b) Special Needs Isolated Schools	3,000,000.00	3,000,000.00
4. Growth Funding -- per pupil	5,719.00	5,789.00

D. RECOMMENDATIONS IN ADDITION TO ADEQUACY

	<u>FY08</u>	<u>FY09</u>
Formative Assessment Pilot Program	5,000,000.00	5,000,000.00

RECALCULATION NARRATIVE**1. Foundation Funding Recalculations.**

(a) Teacher Salary Component. After the January 22, 2007 joint meeting of the House Education Committee and the Senate Education Committee, at which the two committees adopted "A Report on Legislative Hearings For the 2006 Interim Study on Educational Adequacy", school administrators presented a calculation for the teacher salary component of foundation funding that suggested an error in the recommended calculation. Lawrence O. Picus & Associates were contacted on behalf of the committees about the recalculation and confirmed that they had used incorrect inflators for 2005-2006 and 2006-2007 in their calculation of the teacher salary component. The committees agreed and recalculated the teacher salary component as computed by the school administrators, verified by the Bureau of Legislative Research, and adopted by the committees on February 22, 2007.

(b) Allocation for school level secretaries. The Adequacy Study Oversight Subcommittee recommended one (1) school level secretary be allocated in foundation funding for the 2007-2009 biennium. This was an increase over the Bisbee matrix used in 2003, which had no school level secretary allocation. Due to the admitted uncertainty of Picus in the figures used to develop recommendations for salaries and staffing for school districts, and based on other information provided to the committees, the subcommittee recommended that the interim committees conduct an examination of the practices of school districts. The original recommendation of one school level secretary for the prototypical 500-student school is restored, and the study recommended by the Adequacy Study Oversight Subcommittee should be pursued.

These changes in foundation funding will result in the following increases:

- In 2007-2008, a \$57 per pupil (1.0%) increase in foundation funding for 2007-2008 over the 2006-2007 fiscal year, for a total increase of \$26,049 million; and
- In 2008-2009, a cumulative increase of \$127 per pupil (2.2% cumulative) in foundation funding for the biennium (\$70 per pupil and a 1.2% increase over the 2007-2008 funding), for a total cumulative increase of \$84,088 million for the biennium (\$31,990 million over the 2007-2008 funding).

2. Student Growth Funding.

(a) The committees determined that paying growth funding based on the increase in the two-quarter average daily membership (ADM) for the current school year over the two-quarter ADM for the previous school year produces either duplicate funding or funding for non-existent students in two scenarios:

- As foundation funding is based on the three-quarter ADM of the previous year, school districts that continue to grow are funded double for students who were counted in the two-quarter ADM and who are still in attendance for the three-quarter ADM for foundation funding.
- School districts that decline in enrollment after the second quarter are being funded for students who are no longer attending.

(b) As there is a lack of evidence-based research anywhere in the nation concerning the actual costs of student growth for a school district, it is our recommendation that the General Assembly enact legislation providing for the Department of Education and the Division of Legislative Audit to conduct a thorough study of the financial impact of student growth on public school districts in Arkansas and report back to the General Assembly no later than April 1, 2008. The committees further recommend that student growth funding should be calculated using the current recommendation for per pupil foundation funding to avoid the possibility of inadequate funding until the matter can be further studied.

Therefore, a new funding mechanism of quarterly calculations utilizing the foundation funding recommendations and based on comparisons of each quarter in the current year to the three-quarter ADM in the previous year.

3. 98% Collection Rate.

Updated figures have been provided to calculate the 98% collection adjustment. The new figures are \$13,435,165 for the 2007-2008 school year and \$14,268,625 for the 2008-2009 school year, representing increases of \$140,065 and \$98,428, respectively, over the original education funding recommendations for those years.

Representative Kenney moved that the House concur in the following Senate Amendment.

ARKANSAS SENATE

AMENDMENT NO. 2 TO HOUSE BILL NO. 1632

Amend HOUSE BILL NO. 1632 as engrossed,

H2/23/07 (version: 02-23-2007 09:11):

Page 2, delete lines 12 through 15 and substitute the following:

~~"(B) funds~~ Funds received by the school district in lieu of taxes, and local sales and use taxes dedicated to education pursuant to §§ 26-74-201 et seq., § 26-74-301 et seq., § 26-75-301 et seq., and the Local Government Bond Act of 1985, § 14-164-301 et seq.;"

AND

Page 3, delete line 17 and substitute the following:

"(16) "Quarterly average daily membership" means the average daily membership for one (1) quarter of a school year used for calculating student growth funding and as determined by rule established by the Department of Education;

(17)(A) "Revenues" means:"

AND

Page 3, line 33, delete "~~(16)(17)~~" and substitute "~~(16)(18)~~"

AND

Page 4, line 3, delete "~~(16)(18)~~" and substitute "~~(16)(19)~~"

AND

Page 4, line 7, delete "~~(17)(19)~~" and substitute "~~(17)(20)~~"

AND

Page 4, line 14, delete "~~(18)(20)~~" and substitute "~~(18)(21)~~"

AND

Page 4, line 20, delete "~~(19)(A)(21)~~" and substitute "~~(19)(A)(22)~~"

AND

Page 4, line 31, delete "~~(20)(22)~~" and substitute "~~(20)(23)~~"

AND

Page 4, line 34, delete "~~(21)(23)~~" and substitute "~~(21)(24)~~"

AND

Page 5, line 2, delete "~~(22)(24)~~" and substitute "~~(22)(25)~~"

AND

Page 9, delete line 3 and substitute the following:

"skills for improving teaching practices and student academic achievement and training for school bus drivers as"

AND

Page 10, line 19, delete "subdivision (c)(2)(B)(i) of this section" and substitute "subdivision (c)(B)(ii)(a) of this section"

AND

Page 12, delete lines 22 through 36

AND

Page 13, delete lines 1 through 29 and substitute the following:

"(b) In school year 2007-2008, each school district in the state shall have in place a salary schedule with at least the following minimum levels of compensation for a basic contract:

<u>Years of Experience</u>	<u>BA Degree Salary</u>	<u>MA Degree Salary</u>
0	\$28,897	\$33,231
1	29,347	33,731
2	29,797	34,231
3	30,247	34,731
4	30,697	35,231
5	31,147	35,731
6	31,597	36,231
7	32,047	36,731
8	32,497	37,231
9	32,947	37,731
10	33,397	38,231
11	33,847	38,731
12	34,297	39,231
13	34,747	39,731
14	35,197	40,231
15	35,647	40,731

(c) In school year ~~2006-2007~~ 2008-2009 and each school year thereafter, each school district in the state shall have in place a salary schedule with at least the following minimum levels of compensation for a basic contract:

<u>Years of Experience</u>	<u>BA Degree Salary</u>	<u>MA Degree Salary</u>
0	\$29,244	\$33,630
1	29,694	34,130
2	30,144	34,630
3	30,594	35,130
4	31,044	35,630
5	31,494	36,130
6	31,944	36,630

<u>7</u>	<u>32,394</u>	<u>37,130</u>
<u>8</u>	<u>32,844</u>	<u>37,630</u>
<u>9</u>	<u>33,294</u>	<u>38,130</u>
<u>10</u>	<u>33,744</u>	<u>38,630</u>
<u>11</u>	<u>34,194</u>	<u>39,130</u>
<u>12</u>	<u>34,644</u>	<u>39,630</u>
<u>13</u>	<u>35,094</u>	<u>40,130</u>
<u>14</u>	<u>35,544</u>	<u>40,630</u>
<u>15</u>	<u>35,994</u>	<u>41,130*</u>

/s/ Shane Broadway

The Amendment was read and the vote was as follows:

AFFIRMATIVE: Abernathy, Adcock, Allen, T. Baker, Berry, Blount, Bond, T. Bradford, Breedlove, E. Brown, J. Brown, Burkes, Burris, Cash, Cheatham, Chesterfield, Cook, Cooper, Cornwell, L. Cowling, D. Creekmore, Davenport, Davis, Dickinson, S. Dobbins, Dunn, Edwards, L. Evans, Everett, Flowers, Garner, Gaskill, George, Glidewell, R. Green, Greenberg, Hall, Hardwick, Hardy, Harrelson, Harris, Hawkins, House, Hoyt, D. Hutchinson, Hyde, Jeffrey, D. Johnson, J. Johnson, Kenney, Key, Kidd, King, Lamoureux, W. Lewellen, Lovell, Lowery, Maloch, M. Martin, Maxwell, Medley, Moore, Norton, Overbey, Pace, Pate, Patterson, Pennartz, Pickett, Pierce, Powers, S. Prater, Pyle, Ragland, Rainey, Reep, Reynolds, J. Roebuck, Rogers, Rosenbaum, Sample, Saunders, Schulte, Shelby, L. Smith, Stewart, Sullivan, Sumpter, Thyer, Wagner, Walters, Webb, Wells, Wills, Wood, Woods, Wyatt.

Total97

NEGATIVE:

Total0

ABSENT OR NOT VOTING: Anderson, D. Evans, Mr. Speaker.

Total3

VOTING PRESENT:

Total0

Total number of votes cast97

Total number voting in the affirmative97

Necessary to the concur in the amendment51

So the Amendment was concurred in.

/s/ Ms. Jo Renshaw

Chief Clerk

EDUCATION FUNDING RECOMMENDATIONS
FOR THE 2007-2009 BIENNIUM



86th General Assembly
of the State of Arkansas

EDUCATION FUNDING RECOMMENDATIONS
(as adopted on January 22, 2007)

A. FOUNDATION FUNDING CALCULATIONS FOR INSTRUCTION AND OPERATIONS			
1. Prototypical School and Class Size	FY06	FY07	
SCHOOL SIZE:			
Kindergarten, 8%	40	40	
Grades 1-3, 23%	115	115	
Grades 4-12, 69%	345	345	
Prototypical School and Class Size	500	500	
2. School Level Salaries			
(a) Teacher Salary + Benefits ¹	53,429.00	54,465.00	
Per Student Matrix Expenditure	3,597.40	3,667.10	
Includes: (per pupil amounts)			
(1) Classroom Teachers	2,221.60	2,264.70	
(2) Specialist Teachers (Physical Education, Art, Music, etc.)	443.50	452.00	
(3) Instructional Facilitators	267.10	272.30	
(4) Special Education	309.90	315.90	
(5) Library Media Specialist	88.20	89.90	
(6) Pupil Support Staff	267.10	272.30	
(b) Principal Salary + Benefits	86,168.00	87,860.00	
Per Student Matrix Expenditure	172.30	175.70	
(c) Secretary Salary + Benefits	34,751.00	35,415.00	
Per Student Matrix Expenditure	139.00	141.70	
School Level Salaries Per Student	3,988.70	3,984.50	
3. Per Pupil Resources			
(a) Computers and Software	220.00	201.00	
(b) Instructional Materials	160.00	163.20	
(c) Extra Duty Funds ²	50.00	51.00	
(d) Supervisory Aide	49.35	50.35	
(e) Substitutes	59.00	59.00	
Per Pupil Resources	538.35	524.55	
4. Operations			
(a) Former "carry forward" is divided into three items	n/a	n/a	
(b) Operations and Maintenance	581.00	581.00	
(c) Central Office	376.00	383.50	
(d) Transportation	286.00	286.00	
Operations Per Student	1,243.00	1,250.50	
Total Per Student Foundation Funding	5,690.00	5,760.00	
5. Other Adjustments			
(a) Salary components for all certified and non-certified personnel in the matrix are adjusted to include a pro rata amount for the 2006-2007 teacher retirement contribution rate of 5-Q per pupil.			
(b) Calculation to ensure all districts are funded using a 5% collection rate	13,295,100.00	14,170,197.00	

¹ Includes 5 days of teacher continuing education pay (funded at \$96 per pupil in 2006-2007)

² Calculated using the teacher salary component figure.

Education Funding Recommendations (as adopted January 22, 2007), continued:

B. CATEGORICAL FUNDING CALCULATIONS

	<u>FY08</u>	<u>FY09</u>
1. Professional Development --		
To schools, per pupil	41.11	41.11
To Department of Education, per pupil	8.89	8.89
2. National School Lunch Students -- per NSL pupil		
> 90%	1,488.00	1,488.00
70% - 90%	992.00	992.00
< 70%	496.00	496.00
3. English Language Learners -- per ELL pupil	293.00	293.00
4. Tutoring, Extended Day, Summer School	n/a	n/a
5. Alternative Learning Environments		
(a) Per full time equivalent ALE student	4,063.00	4,063.00
(b) Additional Department of Education ALE staff	400,000.00	384,000.00

C. NON-FOUNDATION FUNDING RECOMMENDATIONS:

	<u>FY08</u>	<u>FY09</u>
1. ACSIP Monitoring of categorical spending and instructional facilitators	242,000.00	242,000.00
2. Declining Enrollment	10,000,000.00	10,000,000.00
3. Isolated Schools --		
(a) Isolated Schools	7,896,000.00	7,896,000.00
(b) Special Needs Isolated Schools	3,000,000.00	3,000,000.00
4. Growth Funding -- per pupil	5,400.00	5,400.00

D. RECOMMENDATIONS IN ADDITION TO ADEQUACY

	<u>FY08</u>	<u>FY09</u>
Formative Assessment Pilot Program	5,000,000.00	5,000,000.00

**RECALCULATED EDUCATION FUNDING RECOMMENDATIONS
FOR THE 2007-2009 BIENNIUM**

A. FOUNDATION FUNDING CALCULATIONS FOR INSTRUCTION AND OPERATIONS			
1. Prototypical School and Class Size	EY08	EY09	
SCHOOL SIZE:			
Kindergarten, 8%	40	40	
Grades 1-3, 23%	115	115	
Grades 4-12, 69%	345	345	
Prototypical School and Class Size	500	500	
2. School Level Salaries			
(a) Teacher Salary + Benefits ¹	54,888.00	55,954.00	
Per Student Matrix Expenditure	3,695.60	3,767.40	
Includes (per pupil amounts)			
(1) Classroom Teachers	2,282.30	2,326.60	
(2) Specialist Teachers (Physical Education, Art, Music, etc.)	455.60	464.40	
(3) Instructional Facilitators	274.40	279.80	
(4) Special Education	318.30	324.50	
(5) Library Media Specialist	90.60	92.30	
(6) Pupil Support Staff	274.40	279.80	
(b) Principal Salary + Benefits	86,168.00	87,860.00	
Per Student Matrix Expenditure	172.30	175.70	
(c) Secretary Salary + Benefits	34,751.00	35,415.00	
Per Student Matrix Expenditure	69.50	70.80	
School Level Salaries Per Student	3,937.40	4,013.90	
3. Per Pupil Resources			
(a) Computers and Software	220.00	201.00	
(b) Instructional Materials	160.00	163.20	
(c) Extra Duty Funds ¹	50.00	51.00	
(d) Supervisory Aide	49.35	50.35	
(e) Substitutes	59.00	59.00	
Per Pupil Resources	538.4	524.6	
4. Operations			
(a) Former "carry forward" is divided into three items	n/a	n/a	
(b) Operations and Maintenance	581.00	581.00	
(c) Central Office	376.00	383.50	
(d) Transportation	286.00	286.00	
Operations Per Student	1,243.00	1,250.50	
Total Per Student Foundation Funding	5,719.00	5,789.00	
5. Other Adjustments			
(a) Salary components for all certified and non-certified personnel in the matrix are adjusted to include a pro rata amount for the 2006-2007 teacher retirement contribution rate of \$42 per pupil.			
(b) Calculation to ensure all districts are funded using a 98% collection rate	13,435,165.00	14,268,625.00	

¹ Includes 5 days of teacher continuing education pay (rounded at \$96 per pupil in 2006-2007)

² Calculated using the teacher salary component figure.

Recalculated Education Funding Recommendations for the 2007-2009 Biennium, continued:

B. CATEGORICAL FUNDING CALCULATIONS

	EY08	EY09
1. Professional Development --		
To schools, per pupil	41.11	41.11
To Department of Education, per pupil	8.89	8.89
2. National School Lunch Students -- per NSL pupil		
> 90%	1,488.00	1,488.00
70% - 90%	992.00	992.00
< 70%	496.00	496.00
3. English Language Learners -- per ELL pupil	293.00	293.00
4. Tutoring, Extended Day, Summer School	n/a	n/a
5. Alternative Learning Environments		
(a) Per full time equivalent ALE student	4,063.00	4,063.00
(b) Additional Department of Education ALE staff	400,000.00	384,000.00

C. NON-FOUNDATION FUNDING RECOMMENDATIONS:

	EY08	EY09
1. ACSIP Monitoring of categorical spending and instructional facilitators	242,000.00	242,000.00
2. Declining Enrollment	10,000,000.00	10,000,000.00
3. Isolated Schools --		
(a) Isolated Schools	7,896,000.00	7,896,000.00
(b) Special Needs Isolated Schools	3,000,000.00	3,000,000.00
4. Growth Funding -- per pupil	5,719.00	5,789.00

D. RECOMMENDATIONS IN ADDITION TO ADEQUACY

	EY08	EY09
Formative Assessment Pilot Program	5,000,000.00	5,000,000.00

RECALCULATION NARRATIVE

1. Foundation Funding Recalculations.

(a) Teacher Salary Component. After the January 22, 2007 joint meeting of the House Education Committee and the Senate Education Committee, at which the two committees adopted "A Report on Legislative Hearings For the 2006 Interim Study on Educational Adequacy", school administrators presented a calculation for the teacher salary component of foundation funding that suggested an error in the recommended calculation. Lawrence O. Picus & Associates were contacted on behalf of the committees about the recalculation and confirmed that they had used incorrect inflators for 2005-2006 and 2006-2007 in their calculation of the teacher salary component. The committees agreed and recalculated the teacher salary component as computed by the school administrators, verified by the Bureau of Legislative Research, and adopted by the committees on February 22, 2007.

(b) Allocation for school level secretaries. The Adequacy Study Oversight Subcommittee recommended one (1) school level secretary be allocated in foundation funding for the 2007-2009 biennium. This was an increase over the Bisbee matrix used in 2003, which had no school level secretary allocation. Due to the admitted uncertainty of Picus in the figures used to develop recommendations for salaries and staffing for school districts, and based on other information provided to the committees, the subcommittee recommended that the interim committees conduct an examination of the practices of school districts. The original recommendation of one school level secretary for the prototypical 500-student school is restored, and the study recommended by the Adequacy Study Oversight Subcommittee should be pursued.

These changes in foundation funding will result in the following increases:

- In 2007-2008, a \$57 per pupil (1.0%) increase in foundation funding for 2007-2008 over the 2006-2007 fiscal year, for a total increase of \$26,049 million; and
- In 2008-2009, a cumulative increase of \$127 per pupil (2.2% cumulative) in foundation funding for the biennium (\$70 per pupil and a 1.2% increase over the 2007-2008 funding), for a total cumulative increase of \$84,088 million for the biennium (\$31,990 million over the 2007-2008 funding).

2. Student Growth Funding.

(a) The committees determined that paying growth funding based on the increase in the two-quarter average daily membership (ADM) for the current school year over the two-quarter ADM for the previous school year produces either duplicate funding or funding for non-existent students in two scenarios:

- As foundation funding is based on the three-quarter ADM of the previous year, school districts that continue to grow are funded double for students who were counted in the two-quarter ADM and who are still in attendance for the three-quarter ADM for foundation funding.
- School districts that decline in enrollment after the second quarter are being funded for students who are no longer attending.

(b) As there is a lack of evidence-based research anywhere in the nation concerning the actual costs of student growth for a school district, it is our recommendation that the General Assembly enact legislation providing for the Department of Education and the Division of Legislative Audit to conduct a thorough study of the financial impact of student growth on public school districts in Arkansas and report back to the General Assembly no later than April 1, 2008. The committees further recommend that student growth funding should be calculated using the current recommendation for per pupil foundation funding to avoid the possibility of inadequate funding until the matter can be further studied.

Therefore, a new funding mechanism of quarterly calculations utilizing the foundation funding recommendations and based on comparisons of each quarter in the current year to the three-quarter ADM in the previous year.

3. 98% Collection Rate.

Updated figures have been provided to calculate the 98% collection adjustment. The new figures are \$13,435,165 for the 2007-2008 school year and \$14,268,625 for the 2008-2009 school year, representing increases of \$140,065 and \$98,428, respectively, over the original education funding recommendations for those years.

Representative Kenney moved that the House concur in the following Senate Amendment.

ARKANSAS SENATE

AMENDMENT NO. 3 TO HOUSE BILL NO. 1632

Amend HOUSE BILL NO. 1632 as engrossed,

H2/23/07 (version: 02-23-2007 09:11):

Add Senators G. Jeffress, J. Jeffress, Capps, Lavery, J. Taylor, Salmon, Miller, and Hendren as cosponsors of the bill.

/s/ Shane Broadway

The Amendment was read and the vote was as follows:

AFFIRMATIVE: Abernathy, Adcock, Allen, Anderson, T. Baker, Berry, Blount, Bond, T. Bradford, Breedlove, E. Brown, J. Brown, Burkes, Burris, Cash, Cheatham, Chesterfield, Cook, Cooper, Cornwell, L. Cowling, D. Creekmore, Davenport, Davis, Dickinson, S. Dobbins, Dunn, Edwards, D. Evans, L. Evans, Everett, Flowers, Garner, Gaskill, George, Glidewell, R. Green, Greenberg, Hall, Hardwick, Hardy, Harrelson, Harris, Hawkins, House, Hoyt, D. Hutchinson, Hyde, Jeffrey, D. Johnson, J. Johnson, Kenney, Key, Kidd, King, Lamoureux, W. Lewellen, Lovell, Lowery, Maloch, M. Martin, Maxwell, Medley, Moore, Norton, Overbey, Pace, Pate, Patterson, Pennartz, Pickett, Pierce, Powers, S. Prater, Pyle, Ragland, Rainey, Reep, Reynolds, J. Roebuck, Rogers, Rosenbaum, Sample, Saunders, Schulte, Shelby, L. Smith, Stewart, Sullivan, Sumpter, Thyer, Wagner, Walters, Webb, Wells, Wills, Wood, Woods, Wyatt.

Total	99
NEGATIVE:	
Total	0
ABSENT OR NOT VOTING: Mr. Speaker.	
Total	1
VOTING PRESENT:	
Total	0
Total number of votes cast	99
Total number voting in the affirmative	99
Necessary to concur in the amendment	51

So the Amendment was concurred in.

/s/ Ms. Jo Renshaw
Chief Clerk

EDUCATION FUNDING RECOMMENDATIONS
FOR THE 2007-2009 BIENNIUM



86th General Assembly
of the State of Arkansas

EDUCATION FUNDING RECOMMENDATIONS
(as adopted on January 22, 2007)

A. FOUNDATION FUNDING CALCULATIONS FOR INSTRUCTION AND OPERATIONS			
1. Prototypical School and Class Size			
SCHOOL SIZE:		EY08	EY09
Kindergarten, 8%		40	40
Grades 1-3, 23%		115	115
Grades 4-12, 69%		345	345
Prototypical School and Class Size		500	500
2. School Level Salaries			
(a)	Teacher Salary + Benefits ¹	53,429.00	54,465.00
	Per Student Matrix Expenditure	3,597.40	3,667.10
	Includes (per pupil amounts)		
(1)	Classroom Teachers	2,221.60	2,264.70
(2)	Specialist Teachers (Physical Education, Art, Music, etc.)	443.50	452.00
(3)	Instructional Facilitators	267.10	272.30
(4)	Special Education	309.90	315.90
(5)	Library Media Specialist	88.20	89.90
(6)	Pupil Support Staff	267.10	272.30
(b)	Principal Salary + Benefits	86,168.00	87,860.00
	Per Student Matrix Expenditure	172.30	175.70
(c)	Secretary Salary + Benefits	34,751.00	35,415.00
	Per Student Matrix Expenditure	139.00	141.70
School Level Salaries Per Student		3,988.78	3,984.58
3. Per Pupil Resources			
(a)	Computers and Software	220.00	201.00
(b)	Instructional Materials	160.00	163.20
(c)	Extra Duty Funds ¹	50.00	51.00
(d)	Supervisory Aide	49.35	50.35
(e)	Substitutes	59.00	59.00
Per Pupil Resources		538.35	524.55
4. Operations			
(a)	Former "carry forward" is divided into three items.	n/a	n/a
(b)	Operations and Maintenance	581.00	581.00
(c)	Central Office	376.00	383.50
(d)	Transportation	286.00	286.00
Operations Per Student		1,243.00	1,258.50
Total Per Student Foundation Funding		5,690.00	5,768.00
5. Other Adjustments			
(a)	Salary components for all certified and non-certified personnel in the matrix are adjusted to include a pro rata amount for the 2006-2007 teacher retirement contribution rate of 1.42 per pupil.		
(b)	Calculation to ensure all districts are funded using a 98% collection rate	13,295,100.00	14,170,197.00

¹ Includes 5 days of teacher continuing education pay (funded at \$96 per pupil in 2006-2007)

² Calculated using the teacher salary component figure.

Education Funding Recommendations (as adopted January 22, 2007), continued:

B. CATEGORICAL FUNDING CALCULATIONS

		FY08	FY09
1.	Professional Development --		
	To schools, per pupil	41.11	41.11
	To Department of Education, per pupil	8.89	8.89
2.	National School Lunch Students -- per NSL pupil		
	> 90%	1,488.00	1,488.00
	70% - 90%	992.00	992.00
	< 70%	496.00	496.00
3.	English Language Learners -- per ELL pupil	293.00	293.00
4.	Tutoring, Extended Day, Summer School	n/a	n/a
5.	Alternative Learning Environments		
(a)	Per full time equivalent ALE student	4,063.00	4,063.00
(b)	Additional Department of Education ALE staff	400,000.00	384,000.00

C. NON-FOUNDATION FUNDING RECOMMENDATIONS:

		FY08	FY09
1.	ACSIP Monitoring of categorical spending and instructional facilitators	242,000.00	242,000.00
2.	Declining Enrollment	10,000,000.00	10,000,000.00
3.	Isolated Schools --		
(a)	Isolated Schools	7,896,000.00	7,896,000.00
(b)	Special Needs Isolated Schools	3,000,000.00	3,000,000.00
4.	Growth Funding -- per pupil	5,400.00	5,400.00

D. RECOMMENDATIONS IN ADDITION TO ADEQUACY

		FY08	FY09
	Formative Assessment Pilot Program	5,000,000.00	5,000,000.00

**RECALCULATED EDUCATION FUNDING RECOMMENDATIONS
FOR THE 2007-2009 BIENNIUM**

A. FOUNDATION FUNDING CALCULATIONS FOR INSTRUCTION AND OPERATIONS			
1. Prototypical School and Class Size			
SCHOOL SIZE:		EY08	EY09
Kindergarten, 8%		40	40
Grades 1-3, 23%		115	115
Grades 4-12, 69%		345	345
Prototypical School and Class Size		500	500
2. School Level Salaries			
(a) Teacher Salary + Benefits¹		54,888.00	55,954.00
Per Student Matrix Expenditure		3,695.60	3,767.40
Includes: (per pupil amounts)			
(1)	Classroom Teachers	2,282.30	2,326.60
(2)	Specialist Teachers (Physical Education, Art, Music, etc.)	455.60	464.40
(3)	Instructional Facilitators	274.40	279.80
(4)	Special Education		
(5)	Library Media Specialist	318.30	324.50
(6)	Pupil Support Staff	90.60	92.30
(b)	Principal Salary + Benefits	274.40	279.80
Per Student Matrix Expenditure		86,168.00	87,860.00
(c) Secretary Salary + Benefits		172.30	175.70
Per Student Matrix Expenditure		34,751.00	35,415.00
		69.50	70.80
School Level Salaries Per Student		3,937.40	4,013.90
3. Per Pupil Resources			
(a)	Computers and Software	220.00	
(b)	Instructional Materials		201.00
(c)	Extra Duty Funds ²	160.00	163.20
(d)	Supervisory Aide	30.00	31.00
(e)	Substitutes	49.35	50.35
		59.00	59.00
Per Pupil Resources		538.4	524.6
4. Operations			
(a) Former "carry forward" is divided into these items.			
(b)	Operations and Maintenance	n/a	n/a
(c)	Central Office	581.00	581.00
(d)	Transportation	376.00	383.30
		286.00	286.00
Operations Per Student		1,243.00	1,259.50
Total Per Student Foundation Funding		5,719.00	5,789.80
5. Other Adjustments			
(a) Salary components for all certified and non-certified personnel in the matrix are adjusted to include a pro rata amount for the 2006-2007 teacher retirement contribution rate of \$42 per pupil.			
(b)	Calculation to ensure all districts are funded using a 98% collection rate	13,435,165.00	14,268,625.00

¹ Includes 5 days of teacher continuing education pay (funded at \$96 per pupil in 2006-2007)

² Calculated using the teacher salary component figure.

Recalculated Education Funding Recommendations for the 2007-2009 Biennium, continued:

B. CATEGORICAL FUNDING CALCULATIONS

	EY08	EY09
1. Professional Development --		
To schools, per pupil	41.11	41.11
To Department of Education, per pupil	8.89	8.89
2. National School Lunch Students -- per NSL pupil		
> 90%	1,488.00	1,488.00
70% - 90%	992.00	992.00
< 70%	496.00	496.00
3. English Language Learners -- per ELL pupil	293.00	293.00
4. Tutoring, Extended Day, Summer School	n/a	n/a
5. Alternative Learning Environments		
(a) Per full time equivalent ALE student	4,063.00	4,063.00
(b) Additional Department of Education ALE staff	400,000.00	384,000.00

C. NON-FOUNDATION FUNDING RECOMMENDATIONS:

	EY08	EY09
1. ACSIP Monitoring of categorical spending and instructional facilitators	242,000.00	242,000.00
2. Declining Enrollment	10,000,000.00	10,000,000.00
3. Isolated Schools --		
(a) Isolated Schools	7,896,000.00	7,896,000.00
(b) Special Needs Isolated Schools	3,000,000.00	3,000,000.00
4. Growth Funding -- per pupil	5,719.00	5,789.00

D. RECOMMENDATIONS IN ADDITION TO ADEQUACY

	EY08	EY09
Formative Assessment Pilot Program	5,000,000.00	5,000,000.00

RECALCULATION NARRATIVE**1. Foundation Funding Recalculations.**

(a) Teacher Salary Component. After the January 22, 2007 joint meeting of the House Education Committee and the Senate Education Committee, at which the two committees adopted "A Report on Legislative Hearings For the 2006 Interim Study on Educational Adequacy", school administrators presented a calculation for the teacher salary component of foundation funding that suggested an error in the recommended calculation. Lawrence O. Picus & Associates were contacted on behalf of the committees about the recalculation and confirmed that they had used incorrect inflators for 2005-2006 and 2006-2007 in their calculation of the teacher salary component. The committees agreed and recalculated the teacher salary component as computed by the school administrators, verified by the Bureau of Legislative Research, and adopted by the committees on February 22, 2007.

(b) Allocation for school level secretaries. The Adequacy Study Oversight Subcommittee recommended one (1) school level secretary be allocated in foundation funding for the 2007-2009 biennium. This was an increase over the Bisbee matrix used in 2003, which had no school level secretary allocation. Due to the admitted uncertainty of Picus in the figures used to develop recommendations for salaries and staffing for school districts, and based on other information provided to the committees, the subcommittee recommended that the interim committees conduct an examination of the practices of school districts. The original recommendation of one school level secretary for the prototypical 500-student school is restored, and the study recommended by the Adequacy Study Oversight Subcommittee should be pursued.

These changes in foundation funding will result in the following increases:

- In 2007-2008, a \$57 per pupil (1.0%) increase in foundation funding for 2007-2008 over the 2006-2007 fiscal year, for a total increase of \$26,049 million; and
- In 2008-2009, a cumulative increase of \$127 per pupil (2.2% cumulative) in foundation funding for the biennium (\$70 per pupil and a 1.2% increase over the 2007-2008 funding), for a total cumulative increase of \$84,088 million for the biennium (\$31,990 million over the 2007-2008 funding).

2. Student Growth Funding.

(a) The committees determined that paying growth funding based on the increase in the two-quarter average daily membership (ADM) for the current school year over the two-quarter ADM for the previous school year produces either duplicate funding or funding for non-existent students in two scenarios:

- As foundation funding is based on the three-quarter ADM of the previous year, school districts that continue to grow are funded double for students who were counted in the two-quarter ADM and who are still in attendance for the three-quarter ADM for foundation funding.
- School districts that decline in enrollment after the second quarter are being funded for students who are no longer attending.

(b) As there is a lack of evidence-based research anywhere in the nation concerning the actual costs of student growth for a school district, it is our recommendation that the General Assembly enact legislation providing for the Department of Education and the Division of Legislative Audit to conduct a thorough study of the financial impact of student growth on public school districts in Arkansas and report back to the General Assembly no later than April 1, 2008. The committees further recommend that student growth funding should be calculated using the current recommendation for per pupil foundation funding to avoid the possibility of inadequate funding until the matter can be further studied.

Therefore, a new funding mechanism of quarterly calculations utilizing the foundation funding recommendations and based on comparisons of each quarter in the current year to the three-quarter ADM in the previous year.

3. 98% Collection Rate.

Updated figures have been provided to calculate the 98% collection adjustment. The new figures are \$13,435,165 for the 2007-2008 school year and \$14,268,625 for the 2008-2009 school year, representing increases of \$140,065 and \$98,428, respectively, over the original education funding recommendations for those years.

Representative Kenney, HOUSE BILL NO. 1633 was placed back on second reading for the purpose of amendment.

ARKANSAS SENATE

AMENDMENT NO. 1 TO HOUSE BILL NO. 1633

Amend HOUSE BILL NO. 1633 as originally introduced:

Page 2, delete lines 11-13 and substitute the following:

"(b) For the 2008-2009 school year, an additional thirty-six dollars (\$36.00) multiplied by the school district's average daily membership for the previous school year, which when added to the funding under subdivision (a)(2)(C)(i)(a) of this section represents an approximate total for the 2008-2009 school year of eighty-seven dollars (\$87.00) per average daily membership."

/s/ Shane Broadway

The Amendment was read and the vote was as follows:

AFFIRMATIVE: Abernathy, Adcock, Allen, Anderson, T. Baker, Berry, Blount, Bond, T. Bradford, Breedlove, E. Brown, J. Brown, Burkes, Burris, Cash, Cheatham, Chesterfield, Cook, Cooper, Cornwell, L. Cowling, D. Creekmore, Davenport, Davis, Dickinson, S. Dobbins, Dunn, Edwards, D. Evans, L. Evans, Everett, Flowers, Gerner, Gaskill, George, Glidewell, R. Green, Greenberg, Hall, Hardwick, Hardy, Harrelson, Harris, Hawkins, House, Hoyt, D. Hutchinson, Hyde, Jeffrey, D. Johnson, J. Johnson, Kenney, Key, Kidd, King, Lamoureux, W. Lewellen, Lovell, Lowery, Maloch, M. Martin, Maxwell, Medley, Moore, Norton, Overbey, Pace, Pate, Patterson, Pennartz, Pickett, Pierce, Powers, S. Prater, Pyle, Ragland, Rainey, Reep, Reynolds, J. Roebuck, Rogers, Rosenbaum, Sample, Saunders, Schulte, Shelby, L. Smith, Stewart, Sullivan, Sumpter, Thyer, Walters, Webb, Wells, Wills, Wood, Woods, Wyatt.

Total98

NEGATIVE:

Total0

ABSENT OR NOT VOTING: Wagner, Mr. Speaker.

Total2

VOTING PRESENT:

Total0

Total number of votes cast98

Total number voting in the affirmative98

Necessary to concur in the amendment.....51

So the Amendment was concurred in.

/s/ Ms. Jo Renshaw

Chief Clerk

professional development, with the district's and schools' overall professional development strategies.

11. Technology: Computers, Printers, Servers, Software, Equipment

Current Policy. Act 59 included \$250 per pupil for computer and related technologies and other equipment. Section 5 of the Arkansas Facilities Manual outlines multiple technology support roles for various individuals, but provides no standards per se for equipping a school with an adequate level of technology. In this section we outline a set of standards for adequate educational technology in a school. In terms of technology support staff, the funding model developed from our 2003 Adequacy Report assumes that the a 0.5 FTE Technology Assistant is available through the allocation for instructional facilitators. In addition, as described in the central office analysis below, and in line with Section 5 of the Arkansas Facilities Manual, we recommend a full time technology coordinator at the district office. The multiple technology technician positions described in the Facilities Manual seem to us to reflect specialized roles for such individuals in districts much larger than those in Arkansas; furthermore, as discussed below, we recommend that schools purchase maintenance contracts from technology vendors rather than attempt to hire their own staff to fix and maintain computers.

Evidence. Each district and school situation is unique, requiring that an individual technology plan be created at both the district and school levels. Most districts and schools already have technology plans because of the federal funding requirements in E-Rate, a program is administered by the Schools and Library Division (SLD) of the Federal Communications Commission (FCC) and the EETT program, short for Enhancing Education Through Technology which is Title II D of the No Child Left Behind Act (NCLB). These documents should be meaningful mechanisms used to distribute resources to the areas of most need within the school or district environment.

To assure that all technology needs are met, we recalculated an appropriate cost or expenditure figure by subcategories of spending on technology and related needs and summed them to get the total need. While each of these subcategories have a dollar figure associated with them, the system needs enough flexibility to meet the changing needs of the organizations and the ebb-and-flow of technology purchases. Consequently we report the figure as the total and assume individual schools and districts will make allocation decisions appropriate to their annual needs within this funding level.

The four subcategories of technology need include:

- 1) Purchase, lease and maintenance of computers
- 2) Updating of software including operating systems, productivity suites like Microsoft Office, and other essential software that give computers basic functionality
- 3) Purchase of networking equipment, printers, copiers, and their supplies
- 4) Purchase and updating of instructional software (including one-time purchases and subscriptions) and additional hardware that enhances the instructional environment.

copiers. Most districts maintain contracts with vendors for the repair and maintenance of these machines. Many sign lease agreements and pay for service on a "per click" basis ("per click" meaning printing per page). Whether a machine is bought or leased can play a factor in the final costs. Life cycle of specific machines and the volume of copying required by leasing companies determine whether one or the other method is more cost effective for any particular school or district. When paper, toner, service contracts, leases and other costs are factored, the average cost per copy approximates \$.025 per copy. Assigning a \$6 per pupil per year cost for photo copies allows each student 240 copies a year or 26 copies a month (9 month school year). This may not seem like a large number but when combined with the output of the printers listed in the previous paragraph, the overall number is more than adequate.

4. Instructional Software and Hardware. This subcategory could be termed the "innovation fund." The \$50 per pupil figure for this technology subcategory provides \$20,000 per year for the 400-pupil school. Funds in this subcategory should be split evenly among components until sufficient hardware has been purchased (hardware \$25, software \$25).

Many districts only have the ability to provide the funds for the earlier three subcategories and have no funds left to purchase additional instructional hardware such as LCD projectors (\$900 - \$1,700), smart boards (\$2,000 depending on features), document cameras (\$1,500), digital cameras (\$300), etc. This additional hardware allows teachers to bring multimedia resources alive. It also gives students the opportunity to bring their own experience into the classroom through digital pictures and images.

Assuming \$10,000 per year (\$25 per student annually for a 400 student school) for this component in the 400-student, 16-classroom school, school officials might install three LCD projectors a year (there are some installation costs), buy 10 digital cameras that could be checked out by teachers and students, and setup one smart board. With some slight variations, within four years each classroom could have an LCD projector and various other items of innovative equipment.

As these pieces of equipment are installed, there will be more opportunity to use multimedia instructional software typified in student courseware and assessment packages. Reading packages such as Accelerated Reader, writing assessments like My Access, mathematics courseware represented by River Deep, and multimedia resources such as Discovery.Com, each present digital curricular solutions. Each of these products is based on an annual subscription costing from \$5 - \$15 per student for each individual package.

Administrative solutions that help administrators analyze test scores include products like Edusoft. Costs of a student administration system might also be considered a part of this component. Costs of these systems vary greatly (\$5-\$15 annually).

If the costs of all these instructional packages were totaled, the amount would exceed the \$25 per student annually assigned to this component, but not every school will use all packages. Schools and districts must analyze their needs and then rank order those packages that target the needs of their population. Additionally, after all classrooms have been better equipped, funds

from the hardware component of this subcategory can be shifted to instructional software component.

Federal Resources for Educational Technology. There are two federal sources of funding for educational technology that augment the above proposals for state support. The first is Title II D of the No Child Left Behind Act (NCLB), also known as the Enhancing Education Through Technology grant (EETT). These funds are distributed to state departments of education based on a formula which includes the number of disadvantaged students. Many states have used these funds for innovative technology programs, the fourth category below. Though the level of funding for this federal program fluctuates over time, it should be viewed as a strategic additional resource that states can deploy for whatever specific new technology needs that might arise.

The second federal support for educational technology is the E-Rate program that helps schools connect to the Internet and build internal networks within their buildings. This program is administered by the Schools and Library Division (SLD) of the Federal Communications Commission (FCC). Districts apply directly to the federal government to participate. The assistance this program provides can be significant to a district. Since funding is substantially based on the percentage of disadvantaged students within a district, this program mainly helps districts with concentrations of students from lower income backgrounds, and offers limited participation to other more economically advantaged districts. Nevertheless, this source of funding should be viewed as a second strategic resource to augment the above core recommendations for funding for computer and related technologies.

Recommendation. We recommend that Arkansas retain the \$250 per pupil figure for computers and related technologies. Although the price of computers has dropped, technology includes more than just computers as the above discussion shows. Further, as computer technologies have evolved, new software requires even more powerful computers. Further, the prices of ancillary needs and possible applications have risen and broadened, making the \$250 per pupil figure a good, sound, adequate figure today as well. A lower figure would not produce up-to-date, fully working computer technologies secure and safe from virus attacks.

12. Instructional Materials and Supplies

Current Arkansas Policy. Act 59 includes \$250 per pupil for instructional materials, books and supplies.

Evidence. The need for current, up-to-date instructional materials is paramount. Newer materials contain more accurate information and incorporate the most contemporary pedagogical approaches. To ensure that materials are current, twenty states have instituted adoption cycles in which they specify or recommend texts that are aligned to state learning standards (Ratvitch, 2004). Many states that adopt textbooks encourage districts to purchase recommended texts by requiring that funds specified for instructional materials be used only to purchase approved texts. Other states allow districts "local control" to purchase texts approved by the local school board.

Total Annual Costs Per pupil for Instructional Materials and Library Resources

	Elementary School	Middle School	High School
Library Texts and Electronic Services	\$20	\$20	\$25
Textbook & Consumables	\$120	\$120	\$150
Subtotal			
Formative Assessments	\$25	\$25	\$25
Teacher Purchase of Instructional Materials	\$20		
Total Instructional Materials	\$185	\$165	\$200

Professional Development for Adoptions

It should be noted that these cost figures do not include the cost of the professional development necessary for teachers during the adoption process. On a six-year cycle, professional development for teachers at the secondary level only comes once every six years when their particular content area is reviewed. At the elementary level, professional development would be necessary every year since each teacher teaches each subject area. Professional development in an adoption cycle usually requires one day of initial training and then one follow-up day later in the semester after the teachers have familiarized themselves more with the use of the new materials. The professional development resources that are included in the Arkansas funding model are adequate to meet these needs.

The Adoption Process

The adoption process is time intensive and has the potential to be politically charged. States need to understand what potential timelines might exist for the adoption process by observing models in other states. Districts, depending on their size, usually have content area committees at the secondary level and grade level committees at the elementary level. Depending on the model used at the state level for adoption, these local district committees will have a driving role in the selection of textbooks if offered a list of recommended texts from the state department of education. Because these committees already exist at the district level, no additional funding at the district level needs to be stipulated for the selection process.

Recommendation. We recommend that the recalibrated funding model include \$185, \$165 and \$200 per pupil for instructional materials, books, supplies, including library resources, for elementary, middle and high schools, respectively. For the 500 student prototypical school/district with equal numbers of students at each grade, this equates to ~\$185 per pupil, or \$160 per pupil for instructional materials, books and related supplies, and \$25 per pupil for formative assessments.

Science Average Percent Increase = 38%			
Grade Level \ Subject	2001 Adoption Year	2007 Adoption Year	Percent Change*
3 Science	No Book Adopted	\$ 44.50	N/A
4 Science	No Book Adopted	\$ 44.50	N/A
5 Science	No Book Adopted	\$ 48.99	N/A
6 Science	No Book Adopted	\$ 48.99	N/A
Life Science	\$ 47.97	\$ 61.98	29%
Earth Science	\$ 47.97	\$ 61.98	29%
Physical Science	\$ 47.97	\$ 61.98	29%
Biology	\$ 51.96	\$ 65.97	27%
Advanced Biology	\$ 49.92	\$ 98.00	96%
Chemistry	\$ 49.47	\$ 65.97	33%
Physics	\$ 51.72	\$ 64.98	26%

Social Studies Average Percent Increase = 37%			
Grade \ Subject	2002 Adoption Year	2008 Adoption Year	Percent Change*
3 Social Studies	\$ 24.99	\$ 43.45	73%
4 Social Studies	\$ 31.95	\$ 51.80	62%
5 Social Studies	\$ 44.45	\$ 55.50	25%
6 History/AR History	\$ 44.45	\$ 55.50	25%
7 History/AR History	\$ 45.76	\$ 57.20	25%
8 History/AR History	\$ 53.97	\$ 73.47	36%
9-12 World History	\$ 53.97	\$ 71.47	32%
9-12 US History	\$ 55.98	\$ 70.98	27%
9-12 Civics	\$ 49.97	\$ 64.98	30%

* % of change = $\frac{\text{new adoption year cost} - \text{old adoption year cost}}{\text{old adoption year cost}}$

Language Arts Average Percent Increase = 52%			
Grade / Subject	1998 Adoption Year	2004 Adoption Year	Percent Change*
2 Language Arts	No Book Adopted	\$ 33.96	N/A
3 Language Arts	No Book Adopted	\$ 41.88	N/A
4 Language Arts	No Book Adopted	\$ 41.88	N/A
5 Language Arts	No Book Adopted	\$ 45.57	N/A
6 Language Arts	No Book Adopted	\$ 48.15	N/A
7 Language Arts	\$ 38.70	\$ 58.95	52%
8 Language Arts	\$ 38.70	\$ 58.95	52%
9 Language Arts	\$ 39.75	\$ 61.65	55%
10 Language Arts	\$ 39.75	\$ 61.65	55%
11 Language Arts	\$ 41.85	\$ 62.70	50%
12 Language Arts	\$ 41.85	\$ 62.70	50%

Reading Average Percent Increase = 22%			
Grade / Subject	1998 Adoption Year	2004 Adoption Year	Percent Change*
2 Reading	\$ 54.00	\$ 64.54	20%
3 Reading	\$ 57.96	\$ 68.60	18%
4 Reading	\$ 38.40	\$ 47.45	24%
5 Reading	\$ 38.40	\$ 47.45	24%

* % of change = $\frac{\text{new adoption year cost} - \text{old adoption year cost}}{\text{old adoption year cost}}$

Math Average Percent Increase = 44%				
Grade / Subject	1999 Adoption Year	2005 Adoption Year	Percent Change*	
2 Math (Consumable Book)	\$ 18.99	\$ 27.50	45%	
3 Math	\$ 36.48	\$ 49.98	37%	
4 Math	\$ 36.99	\$ 49.98	35%	
5 Math	\$ 36.99	\$ 49.98	35%	
6 Math	\$ 39.00	\$ 49.98	28%	
7 Math	\$ 41.97	\$ 50.95	21%	
8 Math	\$ 41.97	\$ 54.50	30%	
Algebra I	\$ 45.47	\$ 63.95	41%	
Algebra II	\$ 47.47	\$ 63.95	35%	
Geometry	\$ 43.37	\$ 61.95	43%	
PreCalculus	\$ 62.97	\$ 94.17	50%	
Transition to College	\$ 31.95	\$ 73.47	130%	

Family Consumer Education Average Percent Increase = 10%				
Grade / Subject	2000 Adoption Year	2004 Adoption Year	Percent Change*	
9-12 Foods	\$ 35.97	\$ 41.49	15%	
9-12 Child Development	\$ 38.97	\$ 41.49	6%	
9-12 Consumer Science	\$ 39.96	\$ 43.37	9%	

* % of change = $\frac{\text{new adoption year cost} - \text{old adoption year cost}}{\text{old adoption year cost}}$

<u>Elementary School Percent Increase Per Year = 6%</u>	
<u>Grade / Subject</u>	<u>Precent Change*</u>
2 Math (Consumable Book)	45%
3 Math	37%
4 Math	35%
2 Reading	20%
3 Reading	18%
4 Reading	24%
5 Reading	24%
3 Social Studies	73%
4 Social Studies	62%
<u>Average Percent Change</u>	<u>38%</u>

School Percent Increase Per Year = $\frac{\text{Average Percent Change}}{\text{Number of Years in Adoption Cycle}}$

Middle School Percent Increase Per Year = 5%	
5 Math	35%
6 Math	28%
7 Math	21%
8 Math	30%
5 Language Arts	N/A
6 Language Arts	N/A
7 Language Arts	52%
8 Language Arts	52%
5 Science	N/A
6 Science	N/A
Life Science	29%
Earth Science	29%
7 History/AR History	25%
8 History/AR History	36%
Average Percent Change	34%

School Percent Increase Per Year = $\frac{\text{Average Percent Change}}{\text{Number of Years in Adoption Cycle}}$

High School Percent Increase Per Year = 8%	
Algebra I	41%
Algebra II	35%
Geometry	43%
PreCalculus	50%
Transition to College	130%
9 Language Arts	55%
10 Language Arts	55%
11 Language Arts	50%
12 Language Arts	50%
Physical Science	29%
Biology	27%
Advanced Biology	96%
Chemistry	33%
Physics	26%
9-12 World History	32%
9-12 US History	27%
9-12 Civics	30%
Average Percent Change	48%

School Percent Increase Per Year = $\frac{\text{Average Percent Change}}{\text{Number of Years in Adoption Cycle}}$

2010 Proposed Funding Cost Per Pupil For Instructional Materials and Library Resources				
	Elementary School (6%)	Middle School (5%)	High School (8%)	
Library Text and Electronic Services	\$ 20.00	\$ 20.00	\$ 20.00	
Textbooks and Consumables	\$ 127.20	\$ 126.00	\$ 162.00	
Formative Assessment	\$ 25.00	\$ 25.00	\$ 25.00	
Teacher Purchase of Instructional Materials	\$ 20.00			
Total Instructional Materials	\$ 192.20	\$ 171.00	\$ 207.00	

In 2007, the funded amount for instructional materials and library resources was \$268 per student.

In 2008, the funded amount for instructional materials and library resources was \$160 per student.

In 2009, the funded amount for instructional materials and library resources was \$163 per student.

Subject Percent Increase Average by School = $\frac{\text{Subject Percent Change}}{\text{Number of Subjects in Sample}}$

Proposed Funding Increase = $\frac{\text{Subject Percent Increase Average by School}}{\text{Number of Years in Adoption Cycle}}$

2011 Proposed Funding Cost Per Pupil For Instructional Materials and Library Resources				
	Elementary School (6%)	Middle School (5%)	High School (8%)	
Library Text and Electronic Services	\$ 20.00	\$ 20.00	\$ 20.00	
Textbooks and Consumables	\$ 135.00	\$ 132.00	\$ 174.96	
Formative Assessment	\$ 25.00	\$ 25.00	\$ 25.00	
Teacher Purchase of Instructional Materials	\$ 20.00			
Total Instructional Materials	\$ 200.00	\$ 177.00	\$ 219.96	

In 2007, the funded amount for instructional materials and library resources was \$268 per student.

In 2008, the funded amount for instructional materials and library resources was \$160 per student.

In 2009, the funded amount for instructional materials and library resources was \$163 per student.

Subject Percent Increase Average by School = $\frac{\text{Subject Percent Change}}{\text{Number of Subjects in Sample}}$

Proposed Funding Increase = $\frac{\text{Subject Percent Increase Average by School}}{\text{Number of Years in Adoption Cycle}}$

Family Literacy Services –

Services provided to participants on a voluntary basis that are of sufficient intensity in terms of hours and sufficient duration in order to make sustainable changes in a family. These integrate all of the following activities:

- Interactive literacy activities between parents and their children.
- Training for parents regarding how to be the primary teacher for their children and full partners in the education of their children.
- Parent literacy training that leads to economic self-sufficiency.
- An age-appropriate education to prepare children for success in school and life experiences.

Formative Evaluation -

- Is the collection of data to modify or revise a program, product, and procedure in order to improve its efficacy.
- Uses an internal evaluator;
- Uses multi-methods and the process can be informal; and
- Focuses on what is working, what should be revised, and what may be improved.

High Poverty School –

A school in the top quartile of poverty: eighty percent (80%) or above.

Highly Qualified –

The teacher –

- Holds at least a bachelor's degree; and
- Holds an Initial or Standard Arkansas teaching license (or be successfully progressing in the AR Non-Traditional Licensure Program); and
- Demonstrates competence in his or her subject area.

The paraprofessional –

- Completed two (2) years of study at an institution of higher education; or
- Obtained an associate's (or higher) degree; or
- Received passing scores on the ParaPro Assessment.

Implementation Evaluation

This is an evaluation that estimates the degree to which a program has been implemented so as to ascertain needed modifications.

Intensive Reading Improvement Plan

An intervention program for any K-2 student identified with substantial reading difficulties. (Kindergarten students scoring "delayed" in both written and oral communication on the Qualls Early Learning Inventory, and first and second grade students scoring "below basic" on the ITBS as determined by the Reading Profile Total Standard Score)

Limited English Proficient (LEP)/ English language learners (ELL) –

The term limited English proficient, when used with respect to an individual, means an individual (Similarly, English language learners (ELL) are national-origin-minority students who are limited-English-proficient):

- Who is aged 3 through 21 years; who is enrolled or preparing to enroll in an elementary school or secondary school; who was not born in the United States or whose native

ACSIP Requirements
Conforming To Federal And State Guidelines

Program Application Requirements

Public, Charter and Private School Requirements

1. Mission statement: A written expression of the mission of the school. The goals and activities of the plan are connected to the mission.
2. Priorities: Expressions of the areas of greatest need, based on analysis of assessment data (e.g., Math, Literacy, Special Education for Focus Schools, Character Education, etc.).
3. Data statements: Statements of the three (3) most current years of information available for each grade tested. These statements may contain the results of comprehensive needs assessments that are developed for the Combined Population, Limited English Proficiency (ELL), Economically Disadvantaged (SES), Students with Disabilities (IEP), & Racial/Ethnic groups: White, African-American, and Hispanic. The following measurements must be included:
 - Criterion Referenced Tests:
 - a. Math identifying weaknesses from strands and goals, open response versus multiple choice and literacy for each subpopulation.
 - b. Literacy identifying weaknesses from multiple-choice and open response for each subpopulation.
 - Norm Referenced Tests
 - Attendance or Graduation Rate (Develop statement for the area in which the building AYP calculation is based on.)
 - Other appropriate areas as needed.
4. Goal statements: Statements that narrow the scope of the priority by addressing specific weaknesses based on CRT and NRT data disaggregation and analysis.
5. Benchmark statements: Benchmark statements reflect the building's current AYP status and where the building should be according to the current AYP chart located in the State's Accountability Workbook.
6. Interventions: Formatted descriptions of proposed research-based programs, initiatives, or strategies to address the student academic, behavioral and social needs identified in the data analysis.

Research citations (the source, title, author, and date of publication) should be recent and include the scientifically-based research upon which the interventions are developed.

Actions within the school improvement plan's interventions:

The following (action types) may be found throughout the school improvement plan:

- Actions involving alignment of district policies, curriculum, instruction, assessment, and resources;
- Actions involving collaboration of all persons and organizations necessary to conduct an intervention;
- Actions involving equity (e.g., funds and programs used to reduce differences among population groups);
- Actions involving evaluation (e.g., periodic review of the plan and revision as required--formative and summative evaluation provisions);
- Actions involving professional development (e.g., provisions for appropriate training for staff and administrators);
- Actions involving technology (e.g., technology used in appropriate ways to achieve the benchmark);
- Actions involving Special Education (e.g., activities in accord with IDEA). Schools that have a special education trigger should include priorities for special education in each building and district ACSIP. This portion of the ACSIP will be approved by the Special Education Unit. Contact the local Special Education Supervisor for assistance with this priority.
- Actions involving the attributes of a school-wide project in each building.
- Actions involving wellness activities contained in a priority for each building and district. This portion will be approved by the Child Nutrition Unit. Contact the Regional Child Nutrition Specialist for assistance with this priority.
- Actions involving parental engagement (Act 307 of 2007) where parents are encouraged to support and extend the resolution of the identified problem.
 - Parental Engagement actions shall include provisions for the following activities and items:
 - Informational Packets (formerly family kits)
 - Parent Involvement Meetings (formerly Parents Make a Difference evenings)
 - Volunteer Resource Book
 - School's process for resolving parental concerns in handbook
 - Seminars to inform the parents of high school students about how to be involved in decisions course selection, career planning, and preparation for postsecondary opportunities
 - Enable formation of PTA/PTO
 - Parent Facilitator

Additional Planning Requirements for Title I Schools:

- All Title I school should include an action(s) describing the annual meeting to inform parents of
 - a. The right of parents to be involved in planning, review, and improvement of parent programs; and
 - b. A description and explanation of the curriculum used in the school, types of assessment and proficiency levels.

Actions detail the development process as well as the remedial instruction for all students who are not performing at achievement levels required by state guidelines (ACT 1-33). Grade level specific required H&I process should be included in each appropriate building plan with the term "H&I" used in the action statement. H&I actions should be tagged AIP. No federal funds should be attached to these actions.

Comments/Recommendations:

C Collaboration

Actions reflect who and how groups are involved in the educational process (i.e. other grade levels, schools, etc.). Tagged actions should include internal as well as external collaboration with organizations, groups, consultants, coaches, etc.

Comments/Recommendations:

D Equity

Actions should include specific strategies designed to reduce any disparities reflected in the supporting data statements.

Comments/Recommendations:

E Plan Evaluation

Plan Evaluation actions should be present for EACI members and BOTH formative and summative activities should be found in each plan.

Comments/Recommendations:

F Professional Development

Actions are data driven, standards based training for staff and administrators that support specific interventions/actions, which may include implementation and follow up when applicable.

Comments/Recommendations:

G Special Education

Actions should meet the needs of all students. If a district triggers, this portion will be approved by the Special Education Unit. Contact the Special Education L.E.A. Supervisor for assistance with the Special Education Priority.

Comments/Recommendations:

H Parental Engagement

The following parental engagement actions should be present in the plan and reflect all requirements of ACT 307 of 2007 (amended ACT 603 of 2003) and any supplementally funded activities. (Circle the components that are present in the plan)

- 1. Informational Packets (formerly Family Kits);
- 2. Parent Involvement Meetings (formerly Parents Make a Difference evenings);
- 3. Volunteer Resource Book;
- 4. School's process for resolving parental concerns in handbook;
- 5. Seminars to inform the parents of high school students about how to be involved in decisions;
- 6. Enable formation of PTA/APTO;
- 7. Parent Facilitator;
- 8. Two Parent/Teacher conferences are still required.

Comments/Recommendations:

Also showing information that does not appear for H&I also.

	Function 2600-2699, Objects 61000-62999					Function 2600-2699, Objects 64000-64320				
	Maint. Salaries and Benefits					Water/Sewer/Garbage				
	2004-2005	2005-2006	2006-2007	2004-2005	2005-2006	2006-2007	2004-2005	2005-2006	2006-2007	
0101000	DEWITT SCHOOL DISTRICT	423,183.94	400,864.42	443,930.1	110,171.13	98,210.74	310,773.79			
0104000	STUTTGART SCHOOL DISTRICT	504,945.59	538,352.25	535,757.92	131,220.81	42,597.94	61,572.01			
0201000	CROSSETT SCHOOL DISTRICT	654,269.77	643,023.36	739,734.45	134,786.62	776,854.91	212,542.7			
0203000	HAMBURG SCHOOL DISTRICT	473,876.21	503,944.38	563,330.18	50,681.82	44,976.87	125,732.97			
0302000	COTTER SCHOOL DISTRICT	148,661.24	147,388.2	184,871.48	100,910.73	32,939.39	42,888.46			
0303000	MOUNTAIN HOME SCHOOL DISTRICT	1,178,182.44	1,284,517.77	1,285,977.92	314,725.13	385,637.52	380,050.51			
0304000	NORFORK SCHOOL DISTRICT	130,598.68	134,625.49	139,878.97	25,369.05	30,837.2	15,835.27			
0401000	BENTONVILLE SCHOOL DISTRICT	2,095,607.59	2,439,394.53	3,362,130.8	311,477.95	362,695.72	974,602.63			
0402000	DECATUR SCHOOL DISTRICT	201,531.27	232,798.27	245,569.47	36,862.93	176,418.02	57,570.9			
0403000	GENTRY SCHOOL DISTRICT	336,605.95	352,549.4	368,865.13	421,605.97	248,170.98	307,396.64			
0404000	GRAVETTE SCHOOL DISTRICT	346,035.6	307,004.97	303,619.39	112,896.87	121,677.56	260,699.13			
0405000	ROGERS SCHOOL DISTRICT	4,109,799.09	4,400,043.66	4,707,549.65	797,676.73	520,467.94	415,744.71			
0406000	SILGAM SPRINGS SCHOOL DISTRICT	508,940.52	571,413.52	704,273.59	1,341,004.94	1,012,068.31	1,348,600.9			
0407000	PEA RIDGE SCHOOL DISTRICT	295,470.75	348,452.82	420,848.84	30,972.9	37,290.09	141,158.48			
0501000	ALPENA SCHOOL DISTRICT	123,658.49	124,345.45	132,430.24	43,843.51	24,473.3	30,854.47			
0502000	BERGMAN SCHOOL DISTRICT	206,686.98	201,380.86	239,303.64	85,312.33	48,393.48	121,609.8			
0503000	HARRISON SCHOOL DISTRICT	786,800.36	905,903.85	854,917.13	240,928.43	169,416.33	171,136.26			
0504000	OMAHA SCHOOL DISTRICT	93,572.49	83,620.41	89,418.72	14,595.65	48,787.03	15,000.9			
0505000	VALLEY SPRINGS SCHOOL DISTRICT	174,586.18	172,717.35	194,994.22	29,519.47	19,356.26	19,753.17			
0506000	LEAD HILL SCHOOL DISTRICT	104,759.26	103,936.63	114,888.62	34,807.17	74,947.91	87,245.17			
0601000	HERMITAGE SCHOOL DISTRICT	116,681.51	250,577.24	225,058.4	99,913.84	140,655.62	28,986.07			
0602000	WARREN SCHOOL DISTRICT	490,866.51	524,912.28	555,288.44	221,571.91	129,711.7	141,451.66			
0701000	HAMPTON SCHOOL DISTRICT	197,734.53	193,788.49	194,120.45	83,476.64	49,139.98	82,179.08			
0801000	BERRYVILLE SCHOOL DISTRICT	429,639.06	461,690.93	473,387.43	108,932.52	122,739.93	243,462.52			
0802000	EUREKA SPRINGS SCHOOL DISTRICT	215,197.08	232,017.92	192,947.61	73,096.57	33,107.27	27,375.47			
0803000	GREEN FOREST SCHOOL DISTRICT	361,205.16	415,999.17	408,339.67	165,761.47	54,697.61	98,811.89			
0901000	DERMOTT SCHOOL DISTRICT	157,520.14	147,928.48	138,118.39	42,370.29	56,144.15	46,811.36			
0903000	LAKE SIDE SCHOOL DISTRICT	214,551.16	220,976.12	263,811.62	12,992.35	238,495.17	183,924.43			
1002000	ARKADELPHIA SCHOOL DISTRICT	644,867.06	661,845.69	658,258.87	286,169.39	280,532.3	236,452.58			
1003000	GURDON SCHOOL DISTRICT	271,864.72	305,068.97	313,389.5	200,495.32	35,221.06	49,231.88			
1101000	CORNING SCHOOL DISTRICT	327,516.28	334,464.06	343,606.58	305,916.12	207,563.13	375,792.9			
1104000	PIGGOTT SCHOOL DISTRICT	293,309.61	294,808.29	330,815.86	25,509.75	58,623.3	33,491.38			
1106000	RECTOR SCHOOL DISTRICT	146,559.84	159,754.19	191,235.95	53,355.92	5,498.31	14,190.35			
1201000	CONCORD SCHOOL DISTRICT	166,811.42	153,855.85	171,082.37	11,967.25	11,355.12	9,357.96			

1202000	HEBER SPRINGS SCHOOL DISTRICT	406,416.59	516,000.42	547,846.67	66,578.58	75,001.58	57,217.37
1203000	QUITMAN SCHOOL DISTRICT	96,917	106,887.51	105,750.37	39,379.05	51,440.95	43,242.39
1204000	WEST SIDE SCHOOL DISTRICT	174,020.31	173,018.69	162,019.82	37,250.12	48,478.14	67,640.54
1304000	WOODLAWN SCHOOL DISTRICT	150,810.47	156,628.21	171,114.44	35,239	34,316.93	53,430.57
1305000	CLEVELAND COUNTY SCHOOL DIST.	199,302.41	197,572.44	226,985.9	1,083,760.45	368,511.58	150,508.57
1402000	MAGNOLIA SCHOOL DISTRICT	646,344.06	694,817.11	758,918.12	597,277.21	1,186,713.75	277,727.53
1408000	EMERSON-TAYLOR SCHOOL DISTRICT	223,278.85	207,629.78	203,018.31	31,243.44	43,820.99	70,909.32
1503000	NEMO VISTA SCHOOL DISTRICT	121,518.94	116,699.73	86,374.21	39,898.31	74,032.59	118,533.38
1505000	WONDERVIEW SCHOOL DISTRICT	70,030.08	75,344.91	84,449.52	6,565.36	81,533.84	82,345.93
1507000	SO. CONWAY CO. SCHOOL DISTRICT	489,999.78	348,858.08	443,867.73	411,327.69	511,765.58	832,312.18
1601000	BAY SCHOOL DISTRICT	158,066.71	163,261.73	171,189.01	55,193.21	36,745.66	45,725.67
1602000	WESTSIDE CONS. SCHOOL DISTRICT	508,813.18	522,637.04	587,902.22	137,191.41	325,346.51	148,173.04
1603000	BROOKLAND SCHOOL DISTRICT	262,951.33	297,237.07	324,491.49	165,954.19	189,645.87	224,385.24
1605000	BUFFALO IS. CENTRAL SCH. DIST.	219,053.54	298,941.71	310,633.4	84,479.46	124,030.98	81,324.42
1608000	JONESBORO SCHOOL DISTRICT	1,272,975.38	1,155,580.09	1,310,666.04	1,847,692.94	2,197,365.56	1,317,621.5
1611000	NETTLETON SCHOOL DISTRICT	993,497.81	1,119,124.32	1,214,734.67	119,736.19	96,653.57	83,237.21
1612000	VALLEY VIEW SCHOOL DISTRICT	190,448.49	273,068.4	348,252.97	275,507.97	334,064.09	387,224.73
1613000	RIVERSIDE SCHOOL DISTRICT	199,359.88	204,114.13	216,008.15	18,833.3	22,520.26	29,505.62
1701000	ALMA SCHOOL DISTRICT	921,862.55	970,968.83	1,024,465.15	72,173.88	163,550.47	175,386.91
1702000	CEDARVILLE SCHOOL DISTRICT	200,561.63	184,630.64	187,829.85	31,986.54	35,141.12	34,270.97
1703000	MOUNTAINBURG SCHOOL DISTRICT	105,151.81	125,036.69	143,596.75	107,358.6	112,094.29	108,790.28
1704000	MULBERRY SCHOOL DISTRICT	153,721.66	153,941.69	149,511.17	34,554.66	30,975.71	329,168.78
1705000	VAN BUREN SCHOOL DISTRICT	1,510,909.08	1,610,229.24	1,860,267.43	451,845.52	402,780	373,676.85
1802000	EARLE SCHOOL DISTRICT	302,262.16	297,855.61	286,309.72	165,203.7	113,355.68	132,587.27
1803000	WEST MEMPHIS SCHOOL DISTRICT	1,388,651.81	1,483,268.17	1,536,130.12	730,922.29	448,774.45	343,263.42
1804000	MARION SCHOOL DISTRICT	884,309.36	987,129.87	1,086,762.73	116,314.09	234,880.08	89,404.54
1805000	TURRELL SCHOOL DISTRICT	118,886.16	114,040.23	112,891.74	10,933.72	11,936.11	41,273.01
1901000	CROSS COUNTY SCHOOL DISTRICT	220,453.62	199,734.22	109,864.33	139,997.88	105,670.49	87,566.8
1905000	WYNNIE SCHOOL DISTRICT	673,982.1	829,580.08	892,834.44	364,041.01	273,990.63	373,597.11
2002000	FORDYCE SCHOOL DISTRICT	379,674.53	347,385.25	346,560.08	117,756.49	80,668.74	79,511
2104000	DUMAS SCHOOL DISTRICT	694,356.41	675,444.05	746,297.52	202,162.02	167,626.06	135,908.06
2105000	MCGEEH SCHOOL DISTRICT	546,788.98	498,544.25	435,533.56	16,209.72	18,129.53	31,322.96
2202000	DREW CENTRAL SCHOOL DISTRICT	287,772.73	281,500.45	275,266.13	7,089.41	78,092.24	22,134.11
2203000	MONTICELLO SCHOOL DISTRICT	694,175.07	714,718.52	792,601.04	346,502.58	155,070.92	162,466.5
2301000	CONWAY SCHOOL DISTRICT	3,161,350	3,580,566.08	3,988,182.28	122,144.88	571,705.53	825,020.19
2303000	GREENBRIER SCHOOL DISTRICT	595,712.2	621,052.41	683,586.86	49,662.73	65,300.02	61,721.16
2304000	GUY-PERKINS SCHOOL DISTRICT	41,195.6	66,705.55	70,483.58	87,107.34	93,683.67	314,690.09

2305000	MAYFLOWER SCHOOL DISTRICT	157,001.75	197,377.7	230,797.79	50,134.96	78,857.83	154,353.6
2306000	MT. VERNON/ENOLA SCHOOL DIST.	120,233.24	150,115.73	165,087.31	61,856.36	73,530.34	62,531.06
2307000	VILONIA SCHOOL DISTRICT	798,583.24	895,469.34	1,064,443.1	92,035.05	473,907.68	122,802.62
2402000	CHARLESTON SCHOOL DISTRICT	121,488.42	140,327.64	139,450.31	125,629.8	195,536.29	519,212.41
2403000	COUNTY LINE SCHOOL DISTRICT	50,671.85	68,408.04	64,820.55	120,565.91	136,419.01	138,173.98
2404000	OZARK SCHOOL DISTRICT	518,813.15	666,090.43	634,171.22	142,862.24	156,673.1	142,136.53
2501000	MAMMOTH SPRING SCHOOL DISTRICT	76,152.3	73,073.57	86,475.65	45,894.7	65,702.48	106,264.55
2502000	SALEM SCHOOL DISTRICT	144,335.61	146,711.51	157,751.57	49,026.81	109,746.65	60,033.46
2503000	VIOLA SCHOOL DISTRICT	98,929.15	95,942.15	117,344.29	32,823.12	76,787.68	152,371.26
2601000	CUTLER-MORNING STAR SCH. DIST.	87,014.33	75,872.81	97,337.77	113,264.42	124,241.47	105,111.41
2602000	FOUNTAIN LAKE SCHOOL DISTRICT	283,258.92	304,790.36	316,277.57	106,611.22	120,233.23	117,487.93
2603000	HOT SPRINGS SCHOOL DISTRICT	1,300,931.36	1,406,848.88	1,496,597.52	465,538.16	487,906.51	1,060,166.61
2604000	JESSIEVILLE SCHOOL DISTRICT	261,511	259,758.03	296,871.37	241,396.2	339,990.25	188,413.82
2605000	LAKE HAMILTON SCHOOL DISTRICT	801,593.94	854,687.74	903,431.22	299,129.2	334,827.14	697,350.11
2606000	LAKE SIDE SCHOOL DISTRICT	449,466.59	436,201.37	422,000.61	516,200.12	1,053,771.12	298,610.47
2607000	MOUNTAIN PINE SCHOOL DISTRICT	152,368.39	158,805.33	157,735.11	46,155.41	50,941.42	54,273
2703000	POVEN SCHOOL DISTRICT	55,390.3	66,636.5	89,465.3	39,622.89	50,315.15	64,399.96
2705000	SHERIDAN SCHOOL DISTRICT	929,920.41	900,510.2	872,521.94	470,811.71	484,913.8	441,029.45
2803000	MARMADUKE SCHOOL DISTRICT	90,652.7	119,843.88	147,499.22	51,698.95	441,034.77	1,948,612.88
2807000	GREENE CO. TECH SCHOOL DIST.	1,035,967.12	1,041,706.31	1,102,583.4	152,020.88	148,021.85	155,726.33
2808000	PARAGOULD SCHOOL DISTRICT	952,796.19	1,021,159.06	1,061,072.76	183,452.18	222,992.15	208,332.98
2901000	BLEVINS SCHOOL DISTRICT	160,419.63	160,419.63	182,272.12	6,869.39	7,365.08	42,032.12
2903000	HOPE SCHOOL DISTRICT	800,924.09	840,789.83	888,691.75	66,214.11	113,621.33	349,689.23
2906000	SPRING HILL SCHOOL DISTRICT	94,242.51	114,922.08	70,605.04	25,669.03	24,690.22	89,222.78
3001000	BISMARCK SCHOOL DISTRICT	232,119.5	248,506.77	233,850.61	13,949.19	49,352.65	45,109.03
3002000	GLEN ROSE SCHOOL DISTRICT	315,962.5	315,649.15	283,671.85	119,076.73	167,707.82	239,661.12
3003000	MAGNET COVE SCHOOL DIST.	182,418.21	209,109.71	181,572.55	83,841.08	111,208.99	107,358.97
3004000	MALVERN SCHOOL DISTRICT	651,165.28	738,136.77	839,340.76	137,946.09	162,705.71	265,841.8
3005000	OUACHTA SCHOOL DISTRICT	22,588.9	41,129.35	55,070.03	16,938.47	43,417.96	28,661.09
3102000	DIERKS SCHOOL DISTRICT	109,020.16	112,681.48	114,322.96	35,333.93	28,476.07	42,307.85
3104000	MINERAL SPRINGS SCHOOL DIST.	199,510.93	195,525.07	220,316.3	204,700.97	116,521.15	88,875.69
3105000	NASHVILLE SCHOOL DISTRICT	343,950.17	362,950.17	356,863.59	122,296.79	90,592.11	197,575.45
3201000	BATESVILLE SCHOOL DISTRICT	877,729.69	1,138,309.72	1,170,942.15	575,469.57	574,978.81	395,763.57
3203000	CUSHMAN SCHOOL DISTRICT	70,698.86	74,672.69	79,281.81	21,107.6	17,996.22	18,675.87
3209000	SOUTHSIDE SCHOOL DISTRICT	359,684.58	315,803.41	334,109.28	59,813.53	182,178.05	225,545.91
3211000	MIDLAND SCHOOL DISTRICT	182,184.51	157,607.03	138,830.19	48,960.34	21,674.89	17,586
3212000	CEDAR RIDGE SCHOOL DISTRICT	336,941.83	321,598.51	324,466.33	208,123.61	97,293.4	293,983.21

3301000	CALICO ROCK SCHOOL DISTRICT	141,358.33	164,506.23	164,307.95	52,568.04	48,870.43	14,070.92
3302000	MELBOURNE SCHOOL DISTRICT	210,662.45	233,114.21	245,440.8	42,596.16	37,046.78	113,532.07
3306000	IZARD CO. CONS. SCHOOL DIST.	145,888.71	140,461.94	165,474.36	42,415.53	62,793.16	35,422.76
3403000	NEWPORT SCHOOL DISTRICT	525,459.91	523,642.63	549,822.54	37,527.05	36,352.38	37,007.31
3405000	JACKSON CO. SCHOOL DISTRICT	229,103.78	232,887.43	234,364.09	64,196.95	144,016.93	1,481,941.74
3502000	DOLLARWAY SCHOOL DISTRICT	548,521	610,462.65	745,396.32	145,457.29	171,813.07	276,603.6
3505000	PINE BLUFF SCHOOL DISTRICT	2,387,590.22	2,606,470.56	2,805,119.67	455,625.72	344,026.17	1,914,416.14
3509000	WATSON CHAPEL SCHOOL DISTRICT	1,070,804.52	1,167,271.25	1,233,989.95	358,397.51	388,882.42	371,826.02
3510000	WHITE HALL SCHOOL DISTRICT	1,033,836.94	1,114,479.25	1,138,460.99	350,386.17	274,071.23	253,139.85
3601000	CLARKSVILLE SCHOOL DISTRICT	529,829.06	598,256.05	729,514.9	70,913.45	98,118.41	149,640.15
3604000	LAMAR SCHOOL DISTRICT	337,831.63	282,035.14	264,881.3	181,316.14	156,878.13	209,509.74
3606000	WESTSIDE SCHOOL DISTRICT	24,976.42	37,556.23	42,107.19	179,416.34	229,143.59	613,654.4
3701000	BRADLEY SCHOOL DISTRICT	84,040.65	85,605.23	115,593.36	23,974.93	25,097.49	32,596.77
3704000	LAFAYETTE COUNTY SCHOOL DISTRI	273,252.63	254,778.7	261,622.11	47,092.67	416,329.04	191,767.33
3804000	HOXIE SCHOOL DISTRICT	193,241.22	202,869.74	215,131.65	20,786.06	318,690.86	54,662.5
3806000	SLOAN-HENDRIX SCHOOL DIST.	101,005.35	110,417.75	116,838.37	12,933.23	40,104.55	34,183.86
3809000	HILLCREST SCHOOL DISTRICT	91,820.03	115,541.91	103,885.9	31,890.68	58,357.4	328,344.5
3904000	LEE COUNTY SCHOOL DISTRICT	435,209.95	464,398.37	492,876.45	116,852.23	100,799.5	125,297.68
4003000	STAR CTTY SCHOOL DISTRICT	426,661.25	419,756.12	371,781.61	50,398.95	195,329.16	82,046.83
4101000	ASHDOWN SCHOOL DISTRICT	686,176.65	664,455.4	704,441.51	78,984.88	56,070.34	56,457.57
4102000	FOREMAN SCHOOL DISTRICT	129,089.16	127,504.17	128,388.24	39,503.06	62,694.42	183,183.7
4201000	BOONEVILLE SCHOOL DISTRICT	400,101.92	421,535.75	417,180.93	113,537.25	162,975.66	112,375.66
4202000	MAGAZINE SCHOOL DISTRICT	93,299.25	109,495.72	157,078.83	58,005.4	57,995.97	167,489.54
4203000	PARIS SCHOOL DISTRICT	344,969.92	398,352.33	419,567.93	71,599.23	58,427.76	87,848.68
4204000	SCRANTON SCHOOL DISTRICT	91,598.28	77,854.68	90,288.55	84,330.71	51,026.73	38,473.35
4301000	LONOKE SCHOOL DISTRICT	517,294.47	545,677.13	521,624.42	127,263.61	135,825.87	144,510.31
4302000	ENGLAND SCHOOL DISTRICT	117,338.74	125,067.23	161,887.86	60,782.41	96,884.19	83,604.09
4303000	CARLISLE SCHOOL DISTRICT	140,569.82	69,158.89	85,523.6	121,160.6	646,128.8	265,504.48
4304000	CABOT SCHOOL DISTRICT	1,872,298.01	1,952,544.93	2,253,668.09	480,029.26	1,162,905.54	1,324,030.09
4401000	HUNTSVILLE SCHOOL DISTRICT	671,105.64	823,496.61	880,191.51	50,545.89	78,872.01	53,999.19
4501000	FLIPPIN SCHOOL DISTRICT	321,388.53	290,990	340,679.58	124,635.47	87,689.82	72,536.75
4502000	YELLVILLE-SUMMITT SCHOOL DIST.	300,674.07	308,726.15	319,282.44	102,855.68	29,976.41	32,947.88
4602000	GENOA CENTRAL SCHOOL DISTRICT	204,611.86	233,687.36	231,634.75	14,503.12	26,009.87	1,301.61
4603000	FOUKE SCHOOL DISTRICT	303,907.71	327,167.72	348,956.91	14,503.12	26,009.87	16,672.77
4605000	TEXARKANA SCHOOL DISTRICT	1,477,328.76	1,833,548.28	1,990,556.16	216,181.99	364,680.68	185,831.1
4701000	ARMOREL SCHOOL DISTRICT	109,422.49	133,244	167,083.14	37,351.5	55,594.55	38,168.7
4702000	BLTHEVILLE SCHOOL DISTRICT	1,109,186.44	1,200,319.7	1,117,400.59	153,314.57	186,683.08	1,176,381.75

4706000	SO. MISS. COUNTY SCHOOL DIST.	384,294.93	401,068.11	473,013.34	93,313.92	1,062,655.51	150,123.13
4708000	GOSNELL SCHOOL DISTRICT	420,102.52	435,209.38	471,995.9	105,875.36	333,493.03	80,851.78
4712000	MANILLA SCHOOL DISTRICT	326,832.95	352,847.75	377,984.32	61,684.31	78,797.17	78,738.63
4713000	OSCEOLA SCHOOL DISTRICT	428,124.47	451,570.35	461,266.48	221,783.47	279,835.49	334,961.39
4801000	BRINKLEY SCHOOL DISTRICT	326,198.76	300,034.27	291,545.34	76,444.65	179,354.43	102,301.32
4802000	CLARENDON SCHOOL DISTRICT	164,959.71	204,339.39	189,542.63	84,741.6	121,506.77	300,722.15
4901000	CADDO HILLS SCHOOL DISTRICT	119,609.7	153,001.62	165,577.53	18,016.77	20,870.71	72,423.08
4902000	MCOUNT IDA SCHOOL DISTRICT	110,292.24	116,978.91	126,268.77	50,889.54	55,124.46	122,744.71
5006000	PRESCOTT SCHOOL DISTRICT	306,790.43	269,197.42	302,462.24	154,735.93	183,390.05	93,657.43
5008000	NEVADA SCHOOL DISTRICT	146,186.5	140,109.54	144,745.47	3,509.83	3,317.89	3,821.43
5102000	JASPER SCHOOL DISTRICT	301,820.41	309,241.16	305,335.51	5,051.73	8,717.05	34,512.29
5106000	DEERMT. JUDEA SCHOOL DISTRICT	128,879.43	147,538.75	142,816.63	12,900.17	15,978.37	19,764.76
5201000	BEARDEN SCHOOL DISTRICT	226,546.68	224,699.48	206,917.7	65,673.3	147,565.23	126,177.38
5204000	CAMDEN FAIRVIEW SCHOOL DIST.	1,142,562.22	1,193,900.96	1,286,505.53	94,564.56	278,624.45	171,731.92
5205000	HARMONY GROVE SCHOOL DISTRICT	320,948.18	343,968.73	358,685.28	60,141.86	73,470.81	122,589.35
5206000	STEPHENS SCHOOL DISTRICT	173,839.13	162,322.65	174,375.58	52,233.61	66,316.06	90,183.6
5301000	EAST END SCHOOL DISTRICT	149,317.01	151,742.17	141,952.28	20,153.78	31,405.92	28,065.65
5303000	PERRYVILLE SCHOOL DISTRICT	229,961.83	253,363.46	260,983.33	22,626.86	28,304.21	38,498.47
5401000	BARTON-LEXA SCHOOL DISTRICT	125,068.2	109,890.06	109,600.71	130,577.25	132,920.78	130,066.32
5403000	HELENA W. HELENA SCHOOL DIST.	928,505.09	1,179,248.88	1,332,324.84	287,528.37	201,060.32	120,376.66
5404000	MARWELL SCHOOL DISTRICT	126,185.7	137,834.74	200,736.85	28,409.4	29,021.13	40,086.49
5501000	DELIGHT SCHOOL DISTRICT	88,240.79	89,264.02	88,903.44	6,721.85	5,255.22	5,683.09
5502000	CENTERPOINT SCHOOL DISTRICT	274,353.05	306,750.52	310,463.9	22,500.84	16,339.36	47,113.8
5503000	KIRBY SCHOOL DISTRICT	72,203.5	96,128.89	121,525.32	-10,250.62	13,805.23	5,867.61
5504000	MURFREESBORO SCHOOL DISTRICT	126,013.85	136,996.13	143,607.56	28,604.6	99,867.9	44,966.66
5602000	HARRISBURG SCHOOL DISTRICT	302,151.07	319,901.44	312,854.97	127,427.78	128,450.47	81,992.44
5604000	MARKED TREE SCHOOL DISTRICT	243,552.95	150,025.62	150,598.36	45,220.51	103,039.43	88,035.28
5605000	TRUMANN SCHOOL DISTRICT	545,121.62	567,750.03	579,658.72	142,563.42	196,625	168,411.81
5607000	WEINER SCHOOL DISTRICT	70,313.29	77,684.29	94,901.89	14,697.2	25,926.64	22,312.61
5608000	EAST POINSETT CO. SCHOOL DIST.	230,323.21	247,996.43	254,405.09	65,972.71	124,092.77	242,812.45
5703000	MENA SCHOOL DISTRICT	569,267.27	621,121.27	583,330.6	76,517.37	80,083.36	101,826.74
5704000	VAN COVE SCHOOL DISTRICT	111,653.64	122,311.73	128,493.94	40,888.46	40,494.62	39,657.79
5705000	WICKES SCHOOL DISTRICT	168,363.98	191,880.69	248,727.3	58,357.85	32,993.08	78,769.75
5706000	OUACHITA RIVER SCHOOL DISTRICT	174,412.76	191,727.4	209,163.19	4,334.46	8,673.42	57,663.22
5801000	ATKINS SCHOOL DISTRICT	350,470.88	329,175.68	336,959.55	59,752.41	83,173.14	49,474.18
5802000	DOVER SCHOOL DISTRICT	397,218.52	429,344.6	446,667.08	96,064.32	96,493.44	388,946.51
5803000	HECTOR SCHOOL DISTRICT	211,224.24	209,761.99	230,084.54	50,948.6	302,913.86	1,427,919.81

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5804000	POTTSVILLE SCHOOL DISTRICT	283,992.49	314,237.97	381,283	18,862.24	47,663.81	88,272.56
5805000	RUSSELLVILLE SCHOOL DISTRICT	1,801,978.38	1,888,500.6	1,960,347.76	456,265.9	752,789.73	950,286.53
5901000	DES ARC SCHOOL DISTRICT	159,169.78	176,593.32	195,009.25	70,083.35	98,807.12	110,030.56
5903000	HAZEN SCHOOL DISTRICT	50,506	74,100.18	190,976.04	51,250.1	31,033.1	108,293.11
6001000	LITTLE ROCK SCHOOL DISTRICT	11,474,596.36	12,107,791.82	12,675,526.43	1,260,680.02	1,627,268.16	1,496,357.2
6002000	N. LITTLE ROCK SCHOOL DISTRICT	3,260,003.42	3,509,284	3,711,366.23	384,133.92	603,526.8	556,003.11
6003000	PULASKI CO. SPEC. SCHOOL DIST.	6,052,048.07	5,788,615.45	6,150,938.45	1,274,347.57	1,383,114.69	1,503,938.92
6102000	MAYNARD SCHOOL DISTRICT	89,984.45	108,499.09	110,290.35	56,623.51	34,688.71	46,741.63
6103000	POCAHONTAS SCHOOL DISTRICT	380,988.93	398,758.93	418,554.51	177,673.69	166,429.63	147,681.76
6201000	FORREST CITY SCHOOL DISTRICT	1,486,321.86	1,479,600.5	1,535,339.32	142,790.08	418,648.23	1,319,616.11
6202000	HUGHES SCHOOL DISTRICT	220,301.7	201,866.61	165,080.95	99,808.13	49,438.17	54,034.05
6205000	PALESTINE-WHEATLEY SCH. DIST.	142,609.93	166,931.76	126,105.83	14,499.39	11,619.41	12,678.62
6301000	BAUXITE SCHOOL DISTRICT	306,796.06	317,290.06	366,791.14	40,180.43	48,288.06	160,011.31
6302000	BENTON SCHOOL DISTRICT	1,380,816.82	1,372,840.75	1,518,332.91	283,302.63	340,579.53	320,247.43
6303000	BRYANT SCHOOL DISTRICT	1,351,505.95	1,585,529.98	1,687,893.17	259,682.41	422,635.58	380,756.28
6304000	HARMONY GROVE SCHOOL DISTRICT	278,840.6	289,831.99	301,155.82	257,512.23	151,704.18	90,523.59
6401000	WALDRON SCHOOL DISTRICT	274,160.06	297,116.32	353,615.6	114,159.6	384,482.77	203,552.57
6502000	SEARCY COUNTY SCHOOL DISTRICT	243,791.2	272,442.96	274,379.94	64,447.41	100,460.15	87,369.32
6505000	OZARK MOUNTAIN SCHOOL DISTRICT	197,807.12	200,726.25	193,798.02	28,378.97	34,630.64	22,873.04
6601000	FORT SMITH SCHOOL DISTRICT	5,706,069.9	5,882,434.04	6,453,215.41	867,426.85	672,682.3	371,134.29
6602000	GREENWOOD SCHOOL DISTRICT	960,198.75	1,048,098.6	1,096,533.84	152,365.17	275,575.93	348,980.04
6603000	HACKETT SCHOOL DISTRICT	123,324.44	135,975.07	154,542.55	79,468.09	180,482.23	82,758.39
6604000	HARTFORD SCHOOL DISTRICT	106,517.37	94,326.61	101,621.54	41,161.47	52,991.2	47,937.9
6605000	LAVACA SCHOOL DISTRICT	144,480.51	195,523.94	221,593.36	110,182.02	135,699.34	99,897.28
6606000	MANFIELD SCHOOL DISTRICT	310,463.86	316,026.3	290,285.7	78,780.05	67,309.04	174,922.31
6701000	DEQUEEN SCHOOL DISTRICT	542,986.88	610,288.44	701,660.16	25,477.2	28,729.24	133,224.95
6703000	HORATTO SCHOOL DISTRICT	279,997.63	269,201.83	280,425.94	71,856.45	60,243.76	170,703.02
6802000	CAVE CITY SCHOOL DISTRICT	298,150.54	320,835.86	307,836.46	123,922.21	133,690.52	85,506.57
6804000	HIGHLAND SCHOOL DISTRICT	341,071.96	362,094.11	390,034.67	20,421.44	22,047.14	26,359.34
6806000	TWIN RIVERS SCHOOL DISTRICT	103,501.51	99,056.67	105,381.22	66,431.46	11,986.66	15,228.84
6901000	MOUNTAIN VIEW SCHOOL DISTRICT	368,501.4	368,935.2	393,896.75	92,035.97	64,601.57	72,031.4
7001000	EL DORADO SCHOOL DISTRICT	637,089.32	569,029.19	596,707.45	1,011,599.36	1,049,639.15	1,133,399.14
7003000	JUNCTION CITY SCHOOL DISTRICT	146,753.99	152,988.12	92,685.27	92,222.93	125,884.69	67,946.5
7006000	INORPHLET SCHOOL DISTRICT	73,768.99	90,265.47	92,108.01	15,190.67	18,769.7	7,282.17
7007000	PARKERS CHAPEL SCHOOL DIST.	145,788.84	155,349.46	179,740.09	7,538.71	261,585.42	10,504.06
7008000	SMACKOVER SCHOOL DISTRICT	311,596.24	334,208.02	299,172.57	84,500.65	56,738.85	61,170.9
7009000	STRONG-HUTTIG SCHOOL DISTRICT	204,298.45	227,602.29	280,475.57	46,684.12	12,431.54	20,693.34

7102000	CLINTON SCHOOL DISTRICT	375,820.51	408,845.29	365,371.49	54,376.62	56,962.65	43,195.81
7104000	SHIRLEY SCHOOL DISTRICT	166,764.93	132,305.37	140,968.66	25,825.24	17,245.02	18,538.5
7105000	SOUTH SIDE SCHOOL DISTRICT	62,467.96	60,589.95	75,099.66	43,017.5	128,569.79	56,956.52
7201000	ELKINS SCHOOL DISTRICT	315,130.89	349,641.24	375,788.63	58,072	112,452.24	76,597.24
7202000	FARMINGTON SCHOOL DISTRICT	424,347.6	583,960.66	651,795.24	515,453.6	427,349.24	387,164.73
7203000	FAYETTEVILLE SCHOOL DISTRICT	3,621,500.43	3,892,147.21	4,480,471.16	736,177.29	688,300.01	933,853.06
7204000	GREENLAND SCHOOL DISTRICT	22,427.03	43,350.73	55,360.4	441,104.23	475,843.77	456,954.77
7205000	LINCOLN SCHOOL DISTRICT	304,670.1	344,467.06	354,970.12	89,034.93	117,789.84	698,511.51
7206000	PRAIRIE GROVE SCHOOL DISTRICT	199,676.67	155,760.89	143,063.56	274,414.38	357,115.25	437,914.61
7207000	SPRINGDALE SCHOOL DISTRICT	5,349,151.18	6,395,078.39	7,153,634.46	1,329,746.45	1,832,404.26	2,701,931.07
7208000	WEST FORK SCHOOL DISTRICT	361,697.2	370,362.39	374,506.93	566,859.2	428,634.35	730,194.98
7301000	BALD KNOB SCHOOL DISTRICT	557,001.2	565,974.03	528,099.08	292,273.02	119,017.91	322,312.85
7302000	BEEBE SCHOOL DISTRICT	851,095.04	996,718.14	1,041,021.03	79,684.45	87,571.21	83,106.85
7303000	BRADFORD SCHOOL DISTRICT	131,054.91	132,075.1	130,913.63	18,424.25	13,993.51	20,438.34
7304000	WHITE CO. CENTRAL SCHOOL DIST.	128,607.55	148,450.88	154,387.39	13,490.57	25,350.29	13,723.72
7307000	RIVERVIEW SCHOOL DISTRICT	336,434.57	324,058.21	430,315.18	47,388.03	90,849.18	48,909.61
7309000	PANGBURN SCHOOL DISTRICT	172,971.26	187,086.1	218,003.81	41,026.47	20,151.23	17,393.65
7310000	ROSE BUD SCHOOL DISTRICT	104,168.82	106,821.8	120,817.8	132,904.33	120,045.61	262,137.62
7311000	SEARCY SCHOOL DISTRICT	679,742.09	727,545.17	863,884.67	816,834.44	555,340.04	641,687.55
7401000	AUGUSTA SCHOOL DISTRICT	234,305.58	243,538.23	229,389.47	246,905.12	107,984.48	105,596.08
7403000	MCCRORY SCHOOL DISTRICT	114,011.22	130,728.59	153,658.61	53,477.28	41,767.7	195,105.37
7503000	DANVILLE SCHOOL DISTRICT	203,343.67	201,116.41	186,818.19	58,085.57	49,551.12	150,602.04
7504000	DARDANELLE SCHOOL DISTRICT	523,445.45	592,408.15	680,884.92	117,403.94	172,554.71	274,855.24
7509000	WESTERN YELL CO. SCHOOL DIST.	116,527.2	118,319.53	131,769.89	64,209.97	58,790.38	404,558.45
7510000	TWO RIVERS SCHOOL DISTRICT	334,759.03	361,211.21	393,837.12	54,068.37	57,120.49	43,123.67
7601000	LITTLE ROCK SD - MAGNET	971,955.68	973,813.17	1,088,894.03	43,677.22	48,352.73	50,263.81
Total (District LEA)		13,935,766.1	14,494,138.9	15,009,310.9	1,444,910.3	1,539,010.3	1,590,000.0

6.30%

6.89%

20.60%

19.76%

		Function 2600-2699, Object 65210		Function 2600-2699, Objects 66200-66290			
		2004-2005	2005-2006	2006-2007	2007-2008		
0101000	DEWITT SCHOOL DISTRICT		-27,979.46	0	37,104.54	42,499.94	334,624.5
0104000	STUTTGART SCHOOL DISTRICT	40,324	86,085	62,437	251,651.91	312,154.02	360,133.99
0201000	CROSSETT SCHOOL DISTRICT	38,364	176,426	79,199	284,771.03	336,906.95	330,359.74
0203000	HAMBURG SCHOOL DISTRICT	22,482.41	38,506	57,649	209,377.4	279,992.49	320,456.21
0302000	COTTER SCHOOL DISTRICT		347.81	15,873.76	94,200.24	112,735.01	113,930.87
0303000	MOUNTAIN HOME SCHOOL DISTRICT			77,885.74	463,532.76	561,353	562,237.29
0304000	NORFORK SCHOOL DISTRICT	430.75	713.57	22,001	67,210.04	88,015.85	87,196.23
0401000	BENTONVILLE SCHOOL DISTRICT	102,944.28	172,999	239,045.25	779,479.6	1,262,131.08	1,546,482.82
0402000	DECATUR SCHOOL DISTRICT	8,023	8,244	11,770	80,080.1	88,110.69	107,062.18
0403000	GENTRY SCHOOL DISTRICT	1,698.57		63,176	204,919.54	281,138.73	334,613.66
0404000	GRAVETTE SCHOOL DISTRICT			55,261	186,991.37	255,863.86	309,111.44
0405000	ROGERS SCHOOL DISTRICT		192,394	149,566	1,471,850.2	1,928,685.42	1,932,646.81
0406000	SILVAM SPRINGS SCHOOL DISTRICT	62,830	51,878	74,755	274,213.5	316,839.18	453,358.14
0407000	PEA RIDGE SCHOOL DISTRICT	5,125.7	0	102,448	144,872.02	192,338.02	245,864.57
0501000	ALPENA SCHOOL DISTRICT	36,112	27,519	28,155	64,008.67	71,062.03	73,611.67
0502000	BERGMAN SCHOOL DISTRICT		0	28,155	109,661	133,749.37	147,307.53
0503000	HARRISON SCHOOL DISTRICT	73,349	55,281	63,430	310,369.5	388,986.12	406,833.01
0504000	OMAHA SCHOOL DISTRICT	1,500	1,500	27,007	50,761.83	67,691.7	89,100.7
0505000	VALLEY SPRINGS SCHOOL DISTRICT	1,195.73	52,923	0	102,079.58	123,150.32	153,457.68
0506000	LEAD HILL SCHOOL DISTRICT	8,101	12,706	17,240	83,541.79	97,758.88	117,885.95
0601000	HERMITAGE SCHOOL DISTRICT	18,030.62	17,473.89	21,288.4	77,546.03	94,282.18	122,519.25
0602000	WARREN SCHOOL DISTRICT		0	44,093	186,427.42	281,973.16	318,738.92
0701000	HAMPTON SCHOOL DISTRICT	21,421	15,727.23	13,480.35	102,879.74	138,308.32	134,875.26
0801000	BERRYVILLE SCHOOL DISTRICT		989.22	27,447.92	189,935.68	228,993.31	215,800.52
0802000	EUREKA SPRINGS SCHOOL DISTRICT	9,943	18,298	21,848	92,928.17	109,807.15	107,919.95
0803000	GREEN FOREST SCHOOL DISTRICT		0	42,244	110,223.85	150,815.52	155,820.72
0901000	DERMOTT SCHOOL DISTRICT	22,431	20,457	27,507	116,447.91	137,239.25	119,311.22
0903000	LAKEVIEW SCHOOL DISTRICT		0	80,736.44	181,215.02	184,221.68	250,682.28
1002000	ARKADELPHIA SCHOOL DISTRICT	33,478	64,261	72,223	336,406.6	397,591.23	414,579.09
1003000	GURDON SCHOOL DISTRICT		37,370	45,362	134,535.04	168,156.95	165,152.14
1101000	CORNING SCHOOL DISTRICT	60,790.32	47,101	54,902.36	187,097.36	223,739.87	192,552.1
1104000	PIGGOTT SCHOOL DISTRICT	19,450.8	28,815.3	31,029	146,865.05	186,400.53	178,149.63
1106000	RECTOR SCHOOL DISTRICT	11,249	31,887		95,641.47	113,382.33	155,822.38
1201000	CONCORD SCHOOL DISTRICT	1,529.94	46,142	27,291	90,652.31	113,704.01	123,012.28

1202000	HEBER SPRINGS SCHOOL DISTRICT	37,573	68,380	53,461.83	201,477.37	227,636.81	243,953.66
1203000	QUITMAN SCHOOL DISTRICT	16,939	16,721	19,301	69,645.58	97,553.86	82,969.42
1204000	WEST SIDE SCHOOL DISTRICT	10,475	17,813	21,382.94	58,323.25	73,622.67	83,293.69
1304000	WOODLAWN SCHOOL DISTRICT	38,090	26,306	0	47,876.7	74,336.3	74,751.9
1305000	CLEVELAND COUNTY SCHOOL DIST.			45,646	147,898.17	158,168.16	173,262
1402000	MAGNOLIA SCHOOL DISTRICT	79,930	71,324	81,903	419,145.44	491,052.44	537,055.44
1408000	EMERSON-TAYLOR SCHOOL DISTRICT	30,815	23,024	12,006	92,842.58	98,643.86	112,609.58
1503000	NEMO VISTA SCHOOL DISTRICT	14,801	22,940	26,908	58,618.64	66,632.39	64,532.94
1505000	WONDERVIEW SCHOOL DISTRICT	11,554	16,913	16,703	67,765.97	72,883.52	70,453.53
1507000	SO. CONWAY CO. SCHOOL DISTRICT	88,855.2	49,596.4	94,786	286,224.09	334,495.76	362,989.06
1601000	BAY SCHOOL DISTRICT	35,710	31,389	20,856	85,090.18	97,326.73	94,158.04
1602000	WESTSIDE CONS. SCHOOL DISTRICT		89,046	97,091.28	205,167.49	266,476.31	267,571.11
1603000	BROOKLAND SCHOOL DISTRICT	1,618.91	1,857.06	0	140,894.74	187,833	190,120.39
1605000	BUFFALO IS. CENTRAL SCH. DIST.		0	0	114,446.43	152,147.74	172,773.89
1608000	JONESBORO SCHOOL DISTRICT	145,898.76	220,564.24	241,696.6	13,610.41	18,655.22	618,789.77
1611000	NETTLETON SCHOOL DISTRICT	114,586	115,017.52	0	322,245.68	442,001.57	439,352.11
1612000	VALLEY VIEW SCHOOL DISTRICT		0	2,155	70,169.14	54,840.47	232,778.66
1613000	RIVERSIDE SCHOOL DISTRICT	70,580	50,773	41,573	143,286.78	184,804.22	174,250.87
1701000	ALMA SCHOOL DISTRICT	66,908	53,319	70,967	408,794.43	430,889.62	440,074.98
1702000	CEDARVILLE SCHOOL DISTRICT	33,134.34	32,217	38,105	100,856.76	124,175.72	138,610.1
1703000	MOUNTAINBURG SCHOOL DISTRICT	56,164	46,911	43,670	116,560	151,974.21	162,969.85
1704000	MULBERRY SCHOOL DISTRICT		1,313.46	29,653	106,552.08	128,803.25	130,394.3
1705000	VAN BUREN SCHOOL DISTRICT	277,084	123,918	147,084.03	732,861.02	931,520.38	1,071,204.86
1802000	EARLE SCHOOL DISTRICT	47,949	42,122	50,843	123,362.6	152,654.64	140,540.21
1803000	WEST MEMPHIS SCHOOL DISTRICT	66,391.15	280,191.26	188,401.46	773,920.12	1,035,076.29	973,772.43
1804000	MARION SCHOOL DISTRICT	72,508	114,956	160,995.42	360,062.42	422,451.26	430,492.6
1805000	TURRELL SCHOOL DISTRICT		0	28,016.16	5,208.12	8,648.52	85,129.11
1901000	GROSS COUNTY SCHOOL DISTRICT	21,424	37,727	34,667	150,714.38	137,724.13	143,376.99
1905000	WYNNIE SCHOOL DISTRICT	38,598	75,099	64,947	215,154.98	287,951.38	283,556.17
2002000	FORDYCE SCHOOL DISTRICT	47,923.79	61,643.47	33,079	185,940.81	215,008.43	226,847.93
2104000	DUMAS SCHOOL DISTRICT		0	87,186	368,688.84	388,779.1	381,684.18
2105000	MCGEEHEE SCHOOL DISTRICT		0	49,883	230,634.3	236,790.58	202,044.56
2202000	DREW CENTRAL SCHOOL DISTRICT		0	36,216	147,089.15	173,882.57	178,490.57
2203000	MONTICELLO SCHOOL DISTRICT	50,900.21	56,959	67,808	371,259.94	427,560.04	454,002.56
2301000	CONWAY SCHOOL DISTRICT	136,999.62	249,216.85	18,627	773,107.25	1,018,180.3	1,022,073.04
2303000	GREENBRIER SCHOOL DISTRICT	60,633	60,058	59,072	250,691.49	283,883.14	319,181.99
2304000	GUY-PERKINS SCHOOL DISTRICT	31,311	0	23,175	63,705.33	77,172.89	78,935.66

Attachment G-11

3301000	CALICO ROCK SCHOOL DISTRICT	31,714	20,017	23,436	87,159.67	100,176.44	117,822.62
3302000	MELBOURNE SCHOOL DISTRICT	52,648.91	57,428	33,181	117,816.33	156,935.31	155,499.87
3306000	IZARD CO. CONS. SCHOOL DIST.			29,077	80,655.66	111,419.13	130,935.45
3403000	NEWPORT SCHOOL DISTRICT			56,673	262,642.88	319,226.36	302,819.93
3405000	JACKSON CO. SCHOOL DISTRICT		0	4,000	126,938.99	162,275.17	169,626.63
3502000	DOLLARWAY SCHOOL DISTRICT	34,424	42,099	97,820	265,331.35	323,935.61	367,886.07
3505000	PINE BLUFF SCHOOL DISTRICT	161,232	328,238.12	8,827	631,995.66	752,066.74	752,674.72
3509000	WATSON CHAPEL SCHOOL DISTRICT	49,200	78,305	62,845	204,342.89	256,656.22	271,724.89
3510000	WHITE HALL SCHOOL DISTRICT	67,673	53,121	58,261	463,894.51	551,712.26	588,281.47
3601000	CLARKSVILLE SCHOOL DISTRICT	34,973	54,781	74,804	328,750.6	381,586.16	450,109.6
3604000	LAMAR SCHOOL DISTRICT	0	0	52,024	142,147.66	184,563.87	179,374.07
3606000	WESTSIDE SCHOOL DISTRICT	0	22,292	31,724	78,558.23	87,234.09	91,299.97
3701000	BRADLEY SCHOOL DISTRICT	19,827	13,478	35,896	55,636.13	74,127.56	64,611.75
3704000	LAFAYETTE COUNTY SCHOOL DISTRI	42,719	30,671	18,263	183,599.33	212,305.96	191,038.08
3804000	HOXIE SCHOOL DISTRICT	13,299	30,495	44,067	113,490.93	136,971.67	141,275.85
3806000	SLOAN-HENDRIX SCHOOL DIST.	33,055	-1,517	31,824	77,001.16	90,980.23	114,810.01
3809000	HILLCREST SCHOOL DISTRICT	1,598.66	966.91	34,744	109,880.27	127,476.18	142,993.13
3904000	LEE COUNTY SCHOOL DISTRICT	335.37	0	79,361	315,182.4	355,375.81	350,677.18
4003000	STAR CITY SCHOOL DISTRICT		0	0	225,720.88	269,830.85	238,581.32
4101000	ASHDOWN SCHOOL DISTRICT			11	219,325.51	266,581.42	275,981.89
4102000	FOREMAN SCHOOL DISTRICT	16,489	24,861	31,256	96,236.36	107,259.57	115,716.58
4201000	BOONEVILLE SCHOOL DISTRICT	36,370	36,644	57,219	193,669.85	222,871.69	259,799.97
4202000	MAGAZINE SCHOOL DISTRICT		14,563	17,121	73,023.34	87,337.97	84,996.53
4203000	PARIS SCHOOL DISTRICT		0	40,304	10,590.95	187,585.43	230,170.86
4204000	SCRANTON SCHOOL DISTRICT		22,136	19,469	46,530	57,878.08	55,171.1
4301000	LONOKE SCHOOL DISTRICT		294.47	63,539	236,842.9	297,327.49	316,902.63
4302000	ENGLAND SCHOOL DISTRICT	33,369	29,201	33,638	149,898.77	177,706.4	185,919.64
4303000	CARLSLE SCHOOL DISTRICT	23,471	16,195	18,611	22,755.87	27,534.62	123,298.13
4304000	CABOT SCHOOL DISTRICT	174,095	146,326	45,786	875,138.21	1,054,420.22	1,240,152.34
4401000	HUNTSVILLE SCHOOL DISTRICT	0	0	47,878	274,785.28	372,391.02	333,749.99
4501000	FLIPPIN SCHOOL DISTRICT	29,231	20,181	24,968	151,325.9	170,990.59	173,993.94
4502000	YELLVILLE-SUMMIT SCHOOL DIST.	555.58	416.2	34,065	98,864.71	124,861.67	120,724.42
4602000	GENOA CENTRAL SCHOOL DISTRICT			25,727	106,559.01	149,894.84	147,579.76
4603000	FOUKE SCHOOL DISTRICT			55,501	142,949.34	159,545.98	164,251.57
4605000	TEXARKANA SCHOOL DISTRICT			106,446	538,342.58	687,596.85	710,395.04
4701000	ARMOREL SCHOOL DISTRICT	99,102	90,255	37,427	75,784.36	91,581.93	90,466.97
4702000	BLTTHEVILLE SCHOOL DISTRICT	164,805.68	182,106.16	197,986.94	495,591.24	662,049.27	653,230.34

4706000	SO. MISS. COUNTY SCHOOL DIST.	0	0	117,793.8	259,644.3	318,145.53	389,902.12
4708000	GOSNELL SCHOOL DISTRICT	0	0	63,383	221,986.16	286,721.52	266,038.1
4712000	MANILA SCHOOL DISTRICT	0	0	0	128,259.89	153,306.98	157,647.51
4713000	OSCEOLA SCHOOL DISTRICT	31,504	162,723	0	329,628.86	411,474.68	425,503.04
4801000	BRINKLEY SCHOOL DISTRICT	0	0	56,702	116,868.47	150,885.35	163,861.44
4802000	CLARENDON SCHOOL DISTRICT	0	0	42,342	147,962.96	148,172.66	139,800.25
4901000	CADDO HILLS SCHOOL DISTRICT	2,322	0	26,778	83,440.6	104,994.88	107,715.03
4902000	MOUNT IDA SCHOOL DISTRICT	50,791	0	37,165	91,185.02	109,806.04	110,413.41
5006000	PRESCOTT SCHOOL DISTRICT	80,752	2,437	118,314	189,818.2	245,432.63	156,447.58
5008000	NEVADA SCHOOL DISTRICT	15,672.01	10,412.01	17,855	55,097.75	60,899.99	79,922.92
5102000	JASPER SCHOOL DISTRICT	29,343	42,421	56,623	138,134.53	173,334.8	195,374.24
5106000	DEER/MT. JUDEA SCHOOL DISTRICT	20,283	36,027	0	102,221.17	124,223.78	140,437.57
5201000	BEARDEN SCHOOL DISTRICT	20,021	48,113	77,047	99,071.94	115,393.18	109,418.05
5204000	CAMDEN FAIRVIEW SCHOOL DIST.	69,668	58,153	80,907	480,534.07	554,286.81	558,924.59
5205000	HARMONY GROVE SCHOOL DISTRICT	28,245	42,671.32	67,897	130,738.15	180,291.47	176,843.5
5206000	STEPHENS SCHOOL DISTRICT	21,497	34,959	23,722	90,051.16	72,751.24	72,181.52
5301000	EAST END SCHOOL DISTRICT	0	0	42,627	102,421.04	142,302.25	123,183.77
5303000	PERRYVILLE SCHOOL DISTRICT	10,714.59	17,053.48	21,830.09	137,884.83	187,943.37	203,513.48
5401000	BARTON-LEXA SCHOOL DISTRICT	27,742	38,796	79,085	101,764.3	110,191.99	84,448.78
5403000	HELENA/ W.HELENA SCHOOL DIST.	563.16	241,591	151,734	559,890.49	597,564.63	604,156.49
5404000	MARVELL SCHOOL DISTRICT	0	0	74,625	105,906.97	119,691.05	179,614.81
5501000	DELIGHT SCHOOL DISTRICT	0	0	20,382	59,323.65	67,377.19	62,904.8
5502000	CENTERPOINT SCHOOL DISTRICT	3,000	109,402	46,281	164,826.56	214,830.78	206,956.81
5503000	KIRBY SCHOOL DISTRICT	0	180,68	17,381	71,123.32	92,280.73	94,449.92
5504000	MURFREESBORO SCHOOL DISTRICT	0	0	27,680	70,648.77	90,386.39	89,123.41
5602000	HARRISBURG SCHOOL DISTRICT	539.83	822.59	59,382	147,272.61	186,017.66	203,024.47
5604000	MARKED TREE SCHOOL DISTRICT	0	0	45,441.76	136,170.18	162,707.54	143,217.24
5605000	TRUMANN SCHOOL DISTRICT	101,294.11	130,668.95	161,696.4	203,627.12	256,633.26	271,840.44
5607000	WEINER SCHOOL DISTRICT	11,722	18,152	22,702	78,526.47	87,461.69	86,644.94
5608000	EAST POINSETT CO. SCHOOL DIST.	0	0	0	145,737.4	171,235.58	162,578.17
5703000	MENA SCHOOL DISTRICT	0	0	43,065	239,797.49	266,541.8	251,847.52
5704000	VAN COVE SCHOOL DISTRICT	0	0	31,587	67,860.17	92,423.22	69,357.79
5705000	WICKES SCHOOL DISTRICT	0	0	0	85,215.14	139,817.58	130,959.53
5706000	OUACHITA RIVER SCHOOL DISTRICT	0	0	61,696	112,817.82	139,571.41	145,574.51
5801000	ATKINS SCHOOL DISTRICT	22,495	33,557	41,785	143,523.79	172,779.52	179,092.69
5802000	DOVER SCHOOL DISTRICT	30,468	30,255	843	170,297.8	212,525.01	219,678.98
5803000	HECTOR SCHOOL DISTRICT	43,129	31,598.74	29,269	97,475.83	115,847.96	143,505.49

5804000	POTTSVILLE SCHOOL DISTRICT	79,206	76,584	55,005	132,850.63	159,025.51	194,569.09
5805000	RUSSELLVILLE SCHOOL DISTRICT	74,989	93,754	101,149	822,865.61	971,674.13	1,016,085.21
5901000	DES ARC SCHOOL DISTRICT	15,762	22,635	30,715	96,644.32	117,373	116,573.25
5903000	HAZEN SCHOOL DISTRICT	34,751	51,790.35	0	65,621.02	80,985.76	139,869.68
6001000	LITTLE ROCK SCHOOL DISTRICT		1,698,827.07	0	3,712,746.87	4,483,647.44	4,628,534.19
6002000	N. LITTLE ROCK SCHOOL DISTRICT	330,410	236,107	260,263	1,214,686.5	1,247,114.03	1,362,883.17
6003000	PULASKI CO. SPEC. SCHOOL DIST.	412,328.04	448,136.84	524,619	1,794,428.6	2,210,844.41	2,098,725.9
6102000	MAYNARD SCHOOL DISTRICT	12,305	23,328	50,261	73,106.06	82,366.14	108,518.3
6103000	POCAHONTAS SCHOOL DISTRICT	69,371	66,841	77,683	187,295.44	212,531.46	215,689.88
6201000	FORREST CITY SCHOOL DISTRICT		155,539	153,921	515,666.19	581,573.64	664,105.17
6202000	HUGHES SCHOOL DISTRICT	47,111	-872.03	56,242.8	154,045.67	167,471.58	133,720.82
6205000	PALESTINE-WHEATLEY SCH. DIST.	26,715	21,175	65,853	113,799.76	120,812.11	105,432.34
6301000	BAUXITE SCHOOL DISTRICT	66,761	47,500	40,747	116,725.45	155,750.45	173,714.89
6302000	BENTON SCHOOL DISTRICT	135,742	158,569	166,300	380,651.26	505,059.39	644,253.8
6303000	BRYANT SCHOOL DISTRICT	60,198.47	123,048	148,204	618,780.82	795,067.94	851,894.61
6304000	HARMONY GROVE SCHOOL DISTRICT	26,154	96,550	0	119,201.04	146,792.36	150,517.26
6401000	WALDRON SCHOOL DISTRICT	93,487	0	58,400	267,221.25	369,563.4	308,920.79
6502000	SEARCY COUNTY SCHOOL DISTRICT	41,333	32,779	39,885	135,560.78	193,223.23	226,211.55
6505000	OZARK MOUNTAIN SCHOOL DISTRICT	22,011.67	85,540	38,999	123,203.08	162,393.81	172,617.86
6601000	FORT SMITH SCHOOL DISTRICT	0	3,000	337,381.33	1,706,005.4	2,107,094.3	2,216,569.94
6602000	GREENWOOD SCHOOL DISTRICT		0	89,547	484,866.97	554,658.11	524,962.39
6603000	HACKETT SCHOOL DISTRICT		0	18,723	85,161.69	103,368.18	108,597.24
6604000	HARTFORD SCHOOL DISTRICT		808.11	0	71,435.08	81,557.04	88,470.94
6605000	LAVACA SCHOOL DISTRICT		0	0	113,376.8	137,841.99	135,281.51
6606000	MANSFIELD SCHOOL DISTRICT	31,536	31,874	34,584	200,656.43	219,429.08	181,235.5
6701000	DEQUEEN SCHOOL DISTRICT	49,191	55,147	88,573	231,078.54	347,707.62	365,227.93
6703000	HORATIO SCHOOL DISTRICT		0	28,941.5	74,793.63	91,749.55	94,980.81
6802000	CAVE CITY SCHOOL DISTRICT	91,502.58	67,660	63,213	145,160.66	174,995.64	182,970.51
6804000	HIGHLAND SCHOOL DISTRICT	59,620	79,658	37,153	136,137.49	146,546.85	236,732.92
6806000	TWIN RIVERS SCHOOL DISTRICT		0	40,025	40,149.33	127,943.55	109,687.44
6901000	MOUNTAIN VIEW SCHOOL DISTRICT	120,817	76,538	33,821	183,337.6	206,020.5	219,053.11
7001000	EL DORADO SCHOOL DISTRICT	87,733	78,259	33,821	405,434.73	464,330.85	471,494.44
7003000	JUNCTION CITY SCHOOL DISTRICT	699,71		39,245	101,917.53	135,218.76	126,941.73
7006000	NORPHLET SCHOOL DISTRICT	22,651		0	75,234.56	89,566.01	101,465.5
7007000	PARKERS CHAPEL SCHOOL DIST.	25,357	17,699	21,645	81,435.77	95,850.86	90,732.92
7008000	SMACKOVER SCHOOL DISTRICT	39,311	77,819	488.77	167,098.3	190,489.97	170,554.52
7009000	STRONG-HUTTIG SCHOOL DISTRICT	21,190	35,792	45,787	116,987.91	136,049	110,336.97

7102000	CLINTON SCHOOL DISTRICT												
7104000	SHIRLEY SCHOOL DISTRICT	10,116	60,480	78,485	218,929.97	297,360.37	234,499.75						
7105000	SOUTH SIDE SCHOOL DISTRICT		41,483	0	82,644.84	101,679.01	119,408.53						
7201000	ELKINS SCHOOL DISTRICT	32,261	0	21,816	63,026.87	84,787.53	78,840.96						
7202000	FARMINGTON SCHOOL DISTRICT	49,174	24,527	20,472.2	128,534.48	207,537	178,337.85						
7203000	FAYETTEVILLE SCHOOL DISTRICT	100,238	76,471.09	106,521	256,800.4	325,510.25	332,859.98						
7204000	GREENLAND SCHOOL DISTRICT	36,157	26,575	33,214	1,031,566.98	1,218,625.74	1,287,313.34						
7205000	LINCOLN SCHOOL DISTRICT	35,955	39,530	43,314	157,248.68	156,521.65	177,456.12						
7206000	PRAIRIE GROVE SCHOOL DISTRICT	41,086	30,006	33,329	140,567.7	188,840.54	197,700.44						
7207000	SPRINGDALE SCHOOL DISTRICT	2,863,41	6,136.22	168,816	191,868.95	258,531.16	241,469.51						
7208000	WEST FORK SCHOOL DISTRICT	30,496	21,664	26,334	1,567,890.38	2,541,619.26	2,585,309.88						
7301000	BALD KNOB SCHOOL DISTRICT	31,787	55,894	71,776	112,833.68	138,049.02	139,834.25						
7302000	BEEBE SCHOOL DISTRICT		0	66,246	201,552.49	261,585.44	279,086.09						
7303000	BRADFORD SCHOOL DISTRICT	46,944	39,849	39,877	353,186.4	427,018.36	460,026.79						
7304000	WHITE CO. CENTRAL SCHOOL DIST.	42,884	32,828	24,679	74,303.82	86,586.93	88,492.95						
7307000	RIVERVIEW SCHOOL DISTRICT	16,754	545.83	37,415	78,645.86	85,914.37	111,622.36						
7309000	PANGBURN SCHOOL DISTRICT	33,647	13,310	17,005	183,356.72	224,266.05	245,854.77						
7310000	ROSE BUD SCHOOL DISTRICT	61,793.54	24,466	34,923	103,734.85	117,597.24	113,531.68						
7401000	SEARCY SCHOOL DISTRICT	40,874	159,448	88,253	110,005.43	150,280.85	126,536.24						
7403000	AUGUSTA SCHOOL DISTRICT	40,846	34,833	44,471	466,937.11	569,380.59	560,505.04						
7503000	MCCRORY SCHOOL DISTRICT	12,704.2	50,166	0	152,411.14	164,090.87	159,422.41						
7504000	DANVILLE SCHOOL DISTRICT		2,302.45	49,922	95,809.73	104,758.41	100,321.22						
7509000	WESTERN YELL CO. SCHOOL DIST.	14,213	20,559	23,747	79,463.74	98,643.47	138,014.54						
7510000	TWO RIVERS SCHOOL DISTRICT	90,952	72,080	0	200,758.68	226,277.21	242,880.53						
7601000	LITTLE ROCK SD - MAGNET				82,972.46	95,256.49	94,867.87						
					163,713.43	192,660.45	234,062.84						
					581,756.21	678,070.81	738,818.68						
	Total(Districts EA)	7,654,658.82	11,652,682.28	14,102,583.82	58,064,874.06	71,655,995.72	77,159,772.72						

52.23%

20.35%

23.41%

5.28%

Category	Cost Per Pupil
Custodians	\$170
Maintenance	\$65
Supplies	\$97
Grounds	\$65
Total	\$396

To these totals it is necessary to add the per pupil costs of utilities (\$160) and insurance (\$37), which are actual 2004-05 expenditures inflated up to a 2007-08 base. This brings the total per pupil costs in the district to \$594.

18. Central Office

Current Arkansas Policy. Central office staff are one of the four major factors that was included by Act 59 in the \$1,152 per pupil carry forward. It was intended to include all expenditures for what is formally entitled central office administration, which generally includes the office of the superintendent, board and legal services, and the business and personnel offices. The carry forward also included resources for central office instructional and pupil support administration including one assistant superintendent for curriculum and instruction, one director of special education, two other program directors and 2.5 clerical staff for a typically sized district.

Evidence: The district office has the responsibility to organize and manage all aspects of the district including the curriculum and instructional program, as well as to implement national, state, and local reforms, oversee budgets, and provide necessary materials, equipment, facilities, and repairs to the schools. Its ultimate purpose is to facilitate and support the educational program at schools so that teachers are able to teach and students are able to learn. The reform group, School Communities that Work (2002), succinctly states the purposes of the central office: equity and results. The group elaborates that equity—what others may prefer to call adequacy—means to provide varying resources based on individual student’s needs so that all will demonstrate achievement results.

The Cross City Campaign for Urban School Reform (Burch & Spillane, 2004) sees a district office’s primary responsibility as facilitating and encouraging an exchange of information and expertise among schools and among instructional leaders. Burch and Spillane (2004) view with special significance the mid-level district staff, who exist only in larger districts and whose job it is to translate “big ideas like ‘improving literacy district-wide’ or ‘closing the achievement gap’ into strategies, guidelines, and procedures that are handed down to schools” (p. 1)¹². In providing this interpretive role, district staff members can hinder or assist

¹² In many Arkansas districts, such mid-level managers do not exist due to the small size of the district. In such districts, this responsibility would fall to the central office administrators the district chooses to hire.

Categorical Funding Analysis

Mar-08

Staffing Patterns Established in Adequacy Study:

	04/05	05/06	06/07	07/08	08/09
NSLA Funding	1/100	1/100	1/100	1/100	1/100
ELA Funding	.4/100	.4/100	.4/100	.8/100	.8/100
ALE Funding	1/15	1/15	1/15	1/12	1/12

Average Teacher Salary plus Benefits** 48,750 52,051 53,843 54,888 55,954

Funding calculated using Staff Pattern Ratios:

NSLA Funding per NSLA Student	488	521	538	549	560
ELA Funding per ELA Student	195	208	215	439	448
ALE Fundig per ALE Student	3,250	3,470	3,590	4,574	4,663

Actual Funding:

NSLA Funding per NSLA Student	488	488	488	496	496
ELA Funding per ELA Student	195	195	195	293	293
ALE Fundig per ALE Student	3,250	3,250	3,250	4,063	4,063

Funding Shortfall:

NSLA Funding per NSLA Student	(1)	33	50	53	64
ELA Funding per ELA Student	-	13	20	146	155
ALE Fundig per ALE Student	-	220	340	511	600

Staffing Patterns created by Actual Funding:

NSLA Students per Teacher	100	107	110	111	113
ELA Students per Teacher	250	267	276	187	191
ALE Students per Teacher	15	16	17	14	14

**Salary used in 04/05 for categorical funds did not include additional 5 days for staff development. Subsequent years include those 5 days.