



Research Report

2010 Arkansas School Districts Operations and Maintenance Report

May 20, 2010

Prepared for
The Joint Adequacy Evaluation Oversight Subcommittee of the
House and Senate Interim Committees on Education

BUREAU OF LEGISLATIVE RESEARCH

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Introduction

Operations and maintenance funding plays a key role in providing a warm, safe, and dry environment for students to learn effectively. In order to evaluate the adequacy of the current operations and maintenance Matrix line item, this report provides a historical review of operations and maintenance funding along with a comparison between actual operations and maintenance expenditures and foundation funding. Also included is an analysis of the possible reasons for observed increases in district level operations and maintenance expenditures. Finally, an economies of scale analysis is presented in order to answer the question of whether smaller districts, in general, spend more than larger districts for operations and maintenance.

Key Findings

- A historical view of the operations and maintenance Matrix line item indicates that the State has funded more than the 9% recommended by the 2006 Adequacy Study Oversight Subcommittee.
- The amount of foundation funding expended for operations and maintenance exceeds the funding provided in the Matrix by \$125.56 per pupil*.
- Average operations and maintenance expenditures have increased from \$871.14 per pupil in fiscal year 2007 to \$891.07 per ADM in fiscal year 2009, which represents an increase of 2.29% since fiscal year 2007. This increase was less than the rate of change in the Consumer Price Index of 5.11% over the same period (Moody's, 2010).
- An analysis of the subcomponents of operations and maintenance expenses indicates that the two main areas that have seen cost increases in the last three fiscal years were utilities and O & M salaries and benefits.
- There is evidence that increases in expenditures for operations and maintenance are due primarily to cost increases for utilities and O & M personnel and are only slightly tied to increased utility consumption.
- Smaller school districts, as measured by average daily membership (ADM), in general do not spend more per pupil on operations and maintenance than larger districts. This indicates that the minimum district size (350 students) is ensuring that districts are able to maintain economies of scale as it relates to operations and maintenance expenditures.

*The foundation funds expenditures presented in this report are estimated based on the amount of unrestricted expenditures allocated to foundation funds.

Part I: Operations and Maintenance and the Matrix

History of Operations and Maintenance Funding

The funding stream for operations and maintenance in its current form is based on the 2004 Statewide Educational Facilities Assessment report to the Joint Committee on Educational Facilities (2004). This report recommended funding operations and maintenance at 9% of foundation funding. The determination to use 9% of foundation funds was based on the 32nd Annual Maintenance and Operations Cost Study conducted by *American School and University Magazine* (2003). This report estimated the cost of addressing the custodial/maintenance procedures in Arkansas to be approximately 9% of the state's educational budget.

Act 1426 of 2005, known as the Arkansas Public School Academic Facilities Program Act, established within the state's foundation funding a dedicated 9% for the purposes of paying utilities, custodial services, maintenance, repair, and renovation activities and related personnel costs. The Act also allowed unspent operations and maintenance foundation funds to be transferred into an academic facilities escrow account to be released only upon approval of the Division of Public School Academic Facilities and Transportation to be used for local academic facilities projects (2005).

Based on the final report and recommendations of the 2006 Adequacy Study Oversight Subcommittee, the initial amount for operations and maintenance for the 2008 fiscal year was set at \$581 per ADM based on 9% of the overall Odden and Picus recommendation for foundation funding (\$554 per ADM) and an additional \$27 per ADM for property insurance (2006).

Act 19 of 2006 amended the code relating to the dedicated 9% for operations and maintenance to allow districts to use funds from their public school facilities escrow account in any fiscal year for payment of utilities and costs of custodial, maintenance, repair and renovation activities, and related personnel costs for public school facilities.

The table below presents the funding history for each year since the recalibration of the Matrix in 2006 for operations and maintenance.

Table 1: History of Matrix Foundation Funding for Operations & Maintenance

Fiscal Year	Matrix Funding for O & M per ADM	Percent of Foundation Funding
2007	\$0.00	
2008	\$581.00	10.16%
2009	\$581.00	10.04%
2010	\$592.60	10.04%
2011	\$604.50	10.04%

As can be seen above, the percent of foundation funding provided for operations and maintenance exceeds the 9% currently established by Act 1426 of 2005. Prior to fiscal year 2007, an operations and maintenance line item did not exist within the Matrix, thus there is not an O & M funding value for 2007.

2009 Maintenance and Operations Funding and Expenditures

Table 2: Differences Between O & M Costs and Funding

	2009
Operations & Maintenance Matrix Funding per ADM	\$581.00
Average Operations & Maintenance Expenses per ADM from Foundation Funding	\$706.56
Difference (per ADM)	-\$125.56

Table 2 above presents the foundation funding for the operations and maintenance line item in the Matrix along with the average operations and maintenance expenditures per pupil from foundation funds only. As can be seen, in fiscal year 2009 the difference is \$125.56. The rest of this report presents trends in operations and maintenance expenditures to understand why operations and maintenance expenses are higher than the original 9% funding allocation.

Part II: Operations and Maintenance Trend Analysis

To understand long-term trends in operations and maintenance expenditures, the analysis below focuses on total operations and maintenance expenses, not just expenditures from foundation funding. This section discusses the composition of operations and maintenance expenses and how these expenses have changed over the course of the last three fiscal years. Present economic trends that may be affecting O & M expenses are also discussed.

Overview of Operations and Maintenance

The operations and maintenance of plant services are activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools (Arkansas Financial Accounting Handbook, 2009).

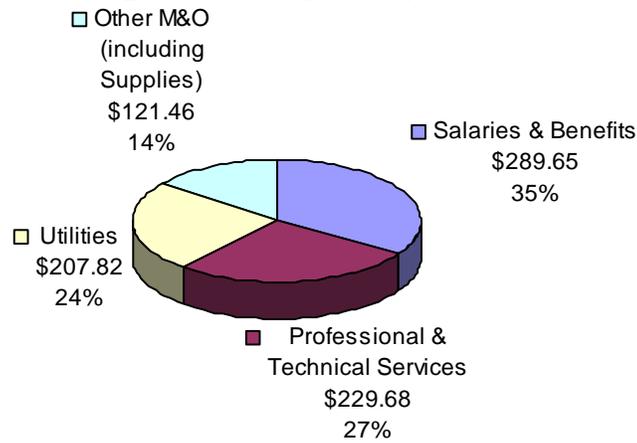
Costs in operations and maintenance include:

- **Personnel Costs Associated with Operations & Maintenance Activities:** These personnel conduct activities that are concerned with keeping the physical plant clean and ready for daily use and keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
- **Professional and Technical Services:** These are services provided by specialized firms, such as architects, engineers, auditors, lawyers, consultants, and other technical services.
- **Utilities:** This category includes expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.
- **Other Maintenance and Operations Costs Including Supplies:** This category includes property insurance, general materials and supplies, furniture, and other equipment necessary for maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Decomposition of Operations and Maintenance Expenditures

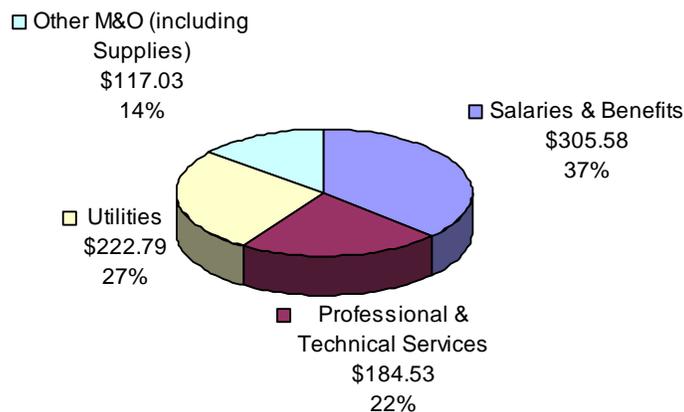
2007 Operations and Maintenance Expenditures per ADM

2007 Average O & M expense per ADM: \$871.14



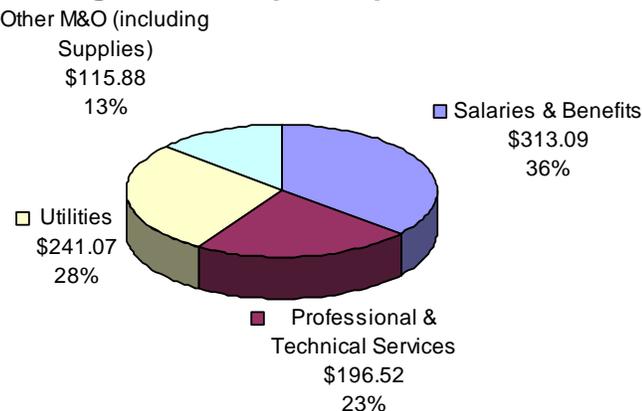
2008 Operations and Maintenance Expenditures per ADM

2008 Average O & M expense per ADM: \$850.84



2009 Operations and Maintenance Expenditures per ADM

2009 Average O & M expense per ADM: \$891.07



The pie charts on the previous page present the average per pupil operations and maintenance expenses broken down by expense type. Each district's individual operations and maintenance expenses can be subdivided into four major categories: salaries and benefits, professional and technical services, utilities, and other O & M expenses including supplies. Utilities account for 28% of overall O & M expenses, whereas salaries and benefits account for 37% of O & M expenses for fiscal year 2009. One clear trend over the last three fiscal years is that the ratio or proportions spent for each expense type have remained constant. However, the expense total for each category (i.e., the whole pie) has increased over the last three fiscal years. Some of the trends that can be seen underlying these expenses are as follows:

- From fiscal year 2007 to 2009 expenditures on salaries and benefits have increased by 8.10%.
- From fiscal year 2007 to 2009 expenditures on utilities have increased 15.39%.
- From fiscal year 2007 to 2009 expenditures on professional and technical services have decreased by 14.34%.
- From fiscal year 2007 to 2009 expenditures on other O & M expenses decreased 4.26%.

Table 3: Year-Over-Year Changes in O & M Expenses

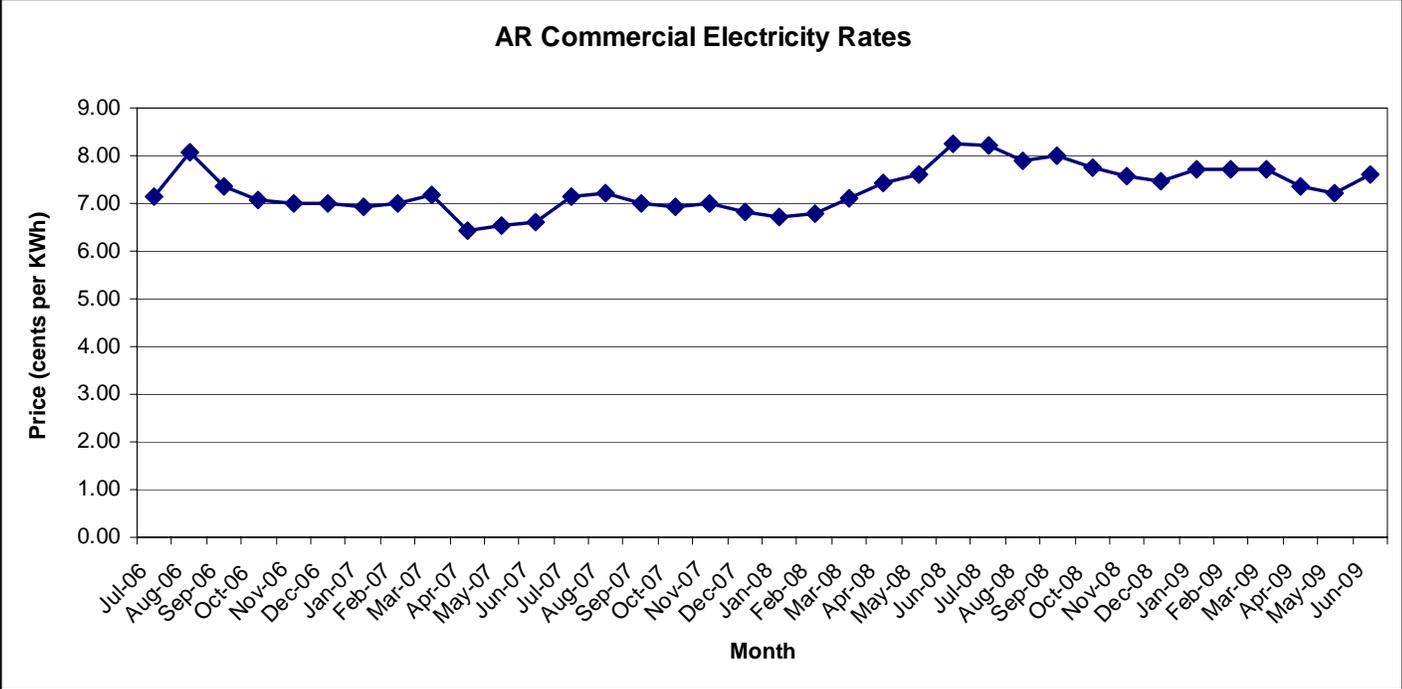
Fiscal Year	Salaries & Benefits	% Change	Professional & Technical Services	% Change	Utilities	% Change	Other O&M (including supplies)	% Change
2007	\$302.41		\$229.78		\$217.84		\$121.11	
2008	\$317.80	5.09%	\$185.04	-19.47%	\$231.33	6.19%	\$116.68	-3.66%
2009	\$326.91	2.87%	\$196.83	6.37%	\$251.37	8.66%	\$115.95	-0.63%

Table 3 above presents the three-year change in each of the major operations and maintenance expense categories. The most significant increases are seen in the utilities expenses, which increased 6.19% from fiscal year 2007 to fiscal year 2008, then further increased 8.66% from fiscal year 2008 to fiscal year 2009. The second most significant increases are seen in salaries and benefits. The next section of this report will seek to explain the observed increases in operations and maintenance expenses in the areas of utilities and salaries and benefits.

What Factors Are Driving Operations and Maintenance Expense Increases?

There are two main factors that would lead to increases in operations and maintenance expenses. The first factor is cost increases in utilities and wage increases in salaries that lead to higher expenses. The second major factor that could lead to increases in expenditures is an increase in consumption of utilities or hiring more employees. Historical price data from the main utility costs and salary and wages for Arkansas school districts is analyzed, then compared to the historical change in average square footage for these school districts. The results of our analysis are presented below.

Electricity Prices



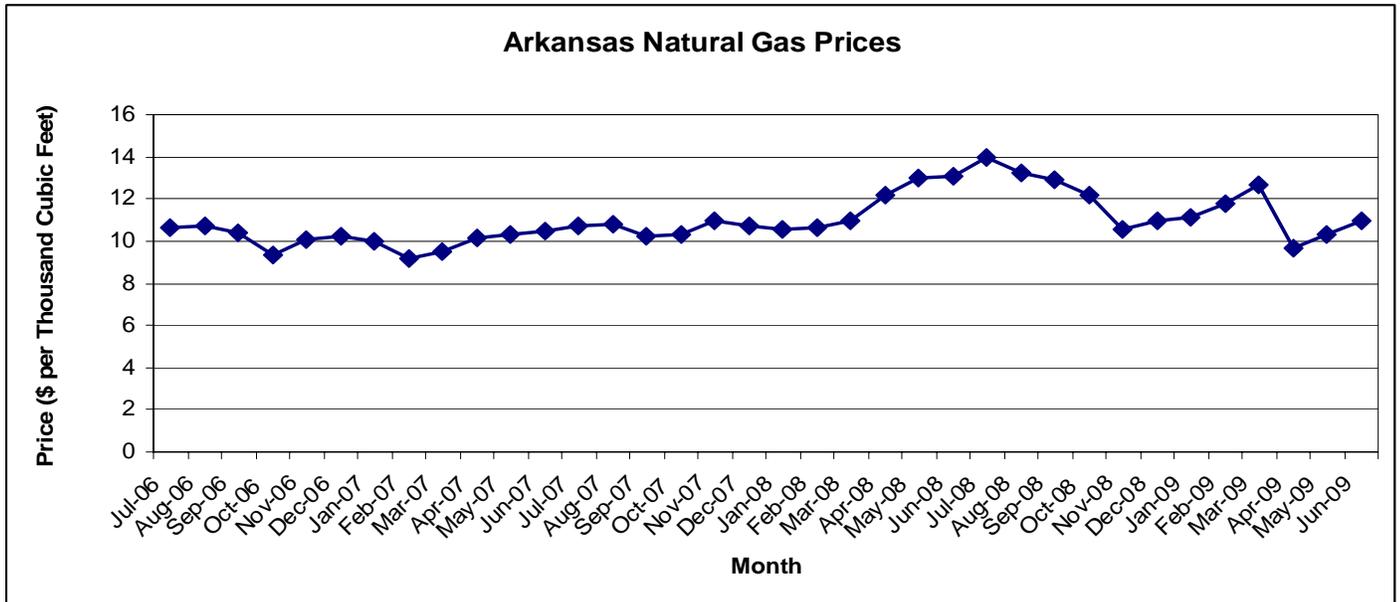
Source: Energy Information Administration (2010a)

Table 4: AR Average Commercial Electricity Prices

Fiscal Year	Price (cents/KWh)	Change
FY 2007	7.06	
FY 2008	7.18	1.64%
FY 2009	7.71	7.43%

As can be seen from the graph and **Table 4** above, there has been price volatility over the last three fiscal years. The highest prices for electricity were seen during the summer months of 2008. It is evident that there is a slight upward trend over time that will likely continue (Energy Information Administration, 2010b). As **Table 4** describes, there was a substantial increase in the average price of electricity from fiscal year 2008 to 2009. The conclusion that can be drawn is that some of the increases in utility expenditures can be attributed to electricity price pressure.

Natural Gas Prices



Source: Energy Information Administration (2010a)

Table 5: AR Average Commercial Natural Gas Prices

Fiscal Year	Price (\$/MCF)	Change
FY 2007	10.10	
FY 2008	11.17	10.51%
FY 2009	11.70	4.75%

The prices of natural gas, similar to electricity prices, show increased volatility during fiscal year 2009. The peak prices within the last three fiscal years were seen in the summer of 2008. The average price has increased from \$11.17 per MCF (thousand cubic feet) in fiscal year 2008 to \$11.70 per MCF in fiscal year 2009, an increase of 4.75%. It is estimated that this trend of increases will continue in the near future (Energy Information Administration, 2010b). It is clear from this data that natural gas cost increases are also leading to upward pressure in operations and maintenance expenditures.

Salaries & Wages

Table 6: Operations and Maintenance Salary & Benefit Costs

Fiscal Year	Salary & Benefit Costs	Annual Change	Two-Year Change	Two-Year CPI-U Change
FY 2007	\$289.65			
FY 2008	\$305.58	5.50%		
FY 2009	\$313.09	2.46%	8.09%	5.11%

As can be seen from **Table 6** above, there have also been increases in salary and benefit costs over the last three fiscal years. Since fiscal year 2007, salary and benefit costs have increased 8.09%. Which is well above the two-year growth rate in the Consumer Price Index for all urban consumers (CPI-U) of 5.11%. These increases in salary and benefit costs are also contributing to the increases in operations and maintenance expenses.

The Impact of Utility Consumption Increases

It is assumed that an increase in the building space of a district will lead to increases in overall consumption that result in higher operations and maintenance expenditures. This analysis utilizes this assumed relationship to compare square footage changes to district survey data collected by the Bureau of Legislative Research.

When district sizes are compared over the last three fiscal years, a weighted average increase of 6.45% in the square footage among Arkansas school districts is observed. There is almost no correlation (.07) between districts with increased square footage and districts with an increase in average daily membership. There is also no evidence to support the belief that school districts with declining enrollment are increasing their square footage.

Table 7: Utility Consumption Changes

Electricity Change in Consumption	
FY 08-09	FY 07-08
-4.47%	-8.72%

Natural Gas Change in Consumption	
FY 08-09	FY 07-08
27.82%	-4.88%

Source: District survey data collected by the Bureau of Legislative Research

Table 7 presents our findings from the district-level survey, which indicates that on average, electricity consumption decreased for fiscal years 2008 and 2009, and natural gas consumption decreased in fiscal year 2008 but spiked in fiscal year 2009. The results of this analysis are that there were consumption decreases for electricity but not natural gas over the last two fiscal years. This result, combined with the fact that districts are not significantly expanding their size, indicates that it is unlikely that increases in consumption are leading to significant upward pressure in utility expenditures.

Impact of Hiring More Operations and Maintenance Employees

Another factor that may impact operations and maintenance expenditures is an increase in the number of full-time equivalents in the area of O & M. The Bureau is currently working on a staffing report that will be presented later this year. Due to the complexity of this analysis, a discussion of operations and maintenance personnel will be deferred to the staffing report.

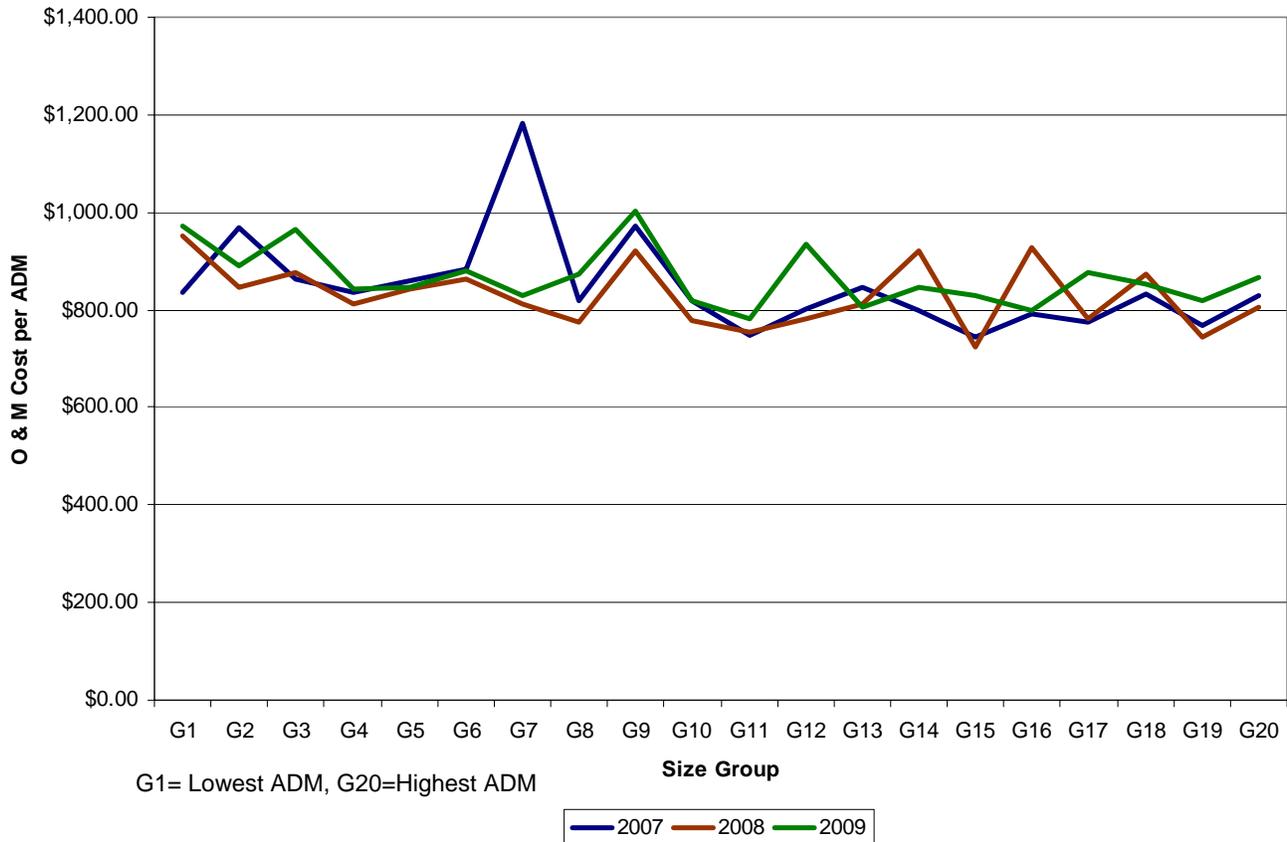
Summary of Findings

Based on our analysis, expenditures for operations and maintenance are due primarily to cost increases for utilities and O & M personnel and only slightly tied to increased utility consumption. The focus of the next section is an economies of scale analysis that explores the possibility of smaller schools having higher operations and maintenance expenses per student than larger districts.

Economies of Scale

The term economies of scale refers to the concept of lower per pupil expenses as the size of a school increases. This stems from the ability of a larger district to spread fixed costs over a larger student population. A smaller district's fixed costs are distributed across a smaller student population, and as a result these smaller districts have higher per pupil expenses. The fixed costs in question in this analysis are operations and maintenance costs.

Operations and Maintenance Costs per ADM by Size



The relatively flat trend over the district size groupings indicates the absence of a statistical correlation ($r = -0.02$). This means that smaller school districts, as measured in ADM, in general do not spend more per pupil on operations and maintenance than larger districts. This indicates that the minimum district size (350 students) is ensuring that districts are able to maintain economies of scale in terms of operations and maintenance expenditures.

Conclusion

Operations and maintenance funding plays a key role in providing a safe, warm, and dry environment for students to learn. A historical view of operations and maintenance funding indicates that districts have been funded above the 9% recommended by the 2006 Adequacy Study Oversight Subcommittee. The average operations and maintenance expenditure per student increased between fiscal year 2007 and fiscal year 2009, and a combination of consumption increases and price increases in utilities and O & M personnel are the likely cause of the expenditure increases. Finally, smaller districts, in general, do not spend more than larger districts on operations and maintenance.

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SCHEDULE 3 – 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
DEWITT SCHOOL DIST.	57.24%	3.89%	8.66%	6.74%	4.41%	8.48%	4.72%	5.86%	0.00%	100.00%
STUTT GART SCHOOL DIST.	56.91%	3.94%	7.35%	5.25%	6.49%	11.40%	2.66%	5.78%	0.22%	100.00%
CROSSETT SCHOOL DIST.	56.48%	5.07%	8.11%	4.98%	4.03%	11.36%	4.11%	5.76%	0.09%	100.00%
HAMBURG SCHOOL DIST.	58.17%	5.77%	7.53%	4.64%	4.20%	8.77%	3.84%	6.97%	0.11%	100.00%
COTTER SCHOOL DIST.	63.00%	3.13%	4.11%	5.15%	5.11%	9.63%	3.76%	6.05%	0.07%	100.00%
MOUNTAIN HOME SCHOOL DIST.	59.90%	4.31%	7.25%	5.67%	3.49%	9.35%	4.80%	5.21%	0.01%	100.00%
NORFORK SCHOOL DIST.	57.31%	3.72%	6.68%	5.10%	6.66%	8.87%	4.65%	6.99%	0.02%	100.00%
BENTONVILLE SCHOOL DIST.	58.17%	6.20%	4.50%	5.96%	5.09%	8.89%	4.47%	4.61%	2.11%	100.00%
DECATUR SCHOOL DIST.	56.34%	4.67%	7.62%	5.03%	5.36%	11.37%	3.41%	6.20%	0.00%	100.00%
GENTRY SCHOOL DIST.	59.18%	4.65%	6.40%	4.60%	4.50%	10.90%	4.48%	5.29%	0.00%	100.00%
GRAVETTE SCHOOL DIST.	56.94%	4.03%	6.52%	4.86%	6.28%	10.05%	5.81%	5.52%	0.00%	100.00%
ROGERS SCHOOL DIST.	61.43%	4.70%	6.81%	5.85%	1.77%	9.19%	3.55%	5.65%	1.05%	100.00%
SIL OAM SPRINGS SCHOOL DIST.	58.43%	4.17%	8.34%	5.73%	3.17%	10.41%	3.98%	5.77%	0.00%	100.00%
PEA RIDGE SCHOOL DIST.	57.71%	4.26%	5.32%	6.63%	4.98%	9.88%	4.79%	6.42%	0.00%	100.00%
ALPENA SCHOOL DIST.	60.58%	2.93%	4.54%	5.46%	4.48%	8.64%	7.22%	5.57%	0.59%	100.00%
BERGMAN SCHOOL DIST.	63.70%	3.78%	5.27%	4.41%	3.37%	9.51%	3.39%	6.55%	0.01%	100.00%
HARRISON SCHOOL DIST.	57.27%	5.74%	5.94%	5.90%	5.83%	8.94%	4.63%	5.74%	0.01%	100.00%
OMAHA SCHOOL DIST.	58.19%	3.40%	6.63%	4.39%	4.49%	10.36%	4.98%	6.44%	1.12%	100.00%
VALLEY SPRINGS SCHOOL DIST.	60.45%	4.84%	7.49%	5.55%	4.59%	8.73%	3.40%	4.52%	0.42%	100.00%
LEAD HILL SCHOOL DIST.	58.18%	3.16%	3.66%	3.78%	7.96%	11.36%	5.97%	5.93%	0.00%	100.00%
HERMITAGE SCHOOL DIST.	55.67%	4.01%	6.35%	4.62%	4.94%	11.97%	5.23%	7.19%	0.01%	100.00%
WARREN SCHOOL DIST.	54.63%	4.61%	8.64%	6.88%	5.48%	9.01%	3.23%	6.61%	0.91%	100.00%
HAMPTON SCHOOL DIST.	54.62%	5.51%	9.82%	4.72%	4.51%	9.24%	4.12%	7.09%	0.37%	100.00%
BERRYVILLE SCHOOL DIST.	58.15%	5.38%	7.02%	4.05%	5.90%	8.73%	4.50%	6.26%	0.00%	100.00%
EUREKA SPRINGS SCHOOL DIST.	60.60%	5.67%	5.81%	6.12%	4.41%	7.38%	4.44%	5.56%	0.00%	100.00%
GREEN FOREST SCHOOL DIST.	55.95%	5.61%	9.12%	4.67%	4.05%	8.43%	4.97%	6.38%	0.83%	100.00%
DERMOTT SCHOOL DIST.	52.42%	2.87%	16.23%	3.70%	5.83%	8.14%	3.48%	6.48%	0.86%	100.00%
LAKESIDE SCHOOL DIST.	51.87%	4.27%	14.20%	4.31%	5.40%	9.20%	4.20%	6.55%	0.00%	100.00%
ARKADELPHIA SCHOOL DIST.	54.77%	4.14%	7.03%	5.02%	8.22%	9.80%	4.20%	5.42%	1.39%	100.00%
GURDON SCHOOL DIST.	57.51%	3.61%	9.39%	4.40%	4.08%	10.63%	4.24%	6.13%	0.00%	100.00%
CORNING SCHOOL DIST.	53.09%	3.20%	5.26%	4.16%	3.44%	22.81%	3.90%	4.15%	0.00%	100.00%
PIGGOTT SCHOOL DIST.	63.11%	3.53%	5.11%	4.74%	3.93%	9.99%	2.92%	6.67%	0.00%	100.00%
RECTOR SCHOOL DIST.	66.87%	3.00%	3.58%	4.00%	4.18%	9.68%	3.49%	5.21%	0.00%	100.00%
CONCORD SCHOOL DIST.	54.62%	7.53%	6.34%	3.59%	6.14%	10.76%	3.55%	5.67%	1.80%	100.00%
HEBER SPRINGS SCHOOL DIST.	60.07%	5.11%	5.39%	5.15%	3.44%	10.93%	2.97%	6.60%	0.35%	100.00%
QUITMAN SCHOOL DIST.	54.40%	3.64%	5.04%	4.21%	9.79%	10.09%	6.16%	6.46%	0.22%	100.00%

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
WEST SIDE SCHOOL DIST.	61.34%	4.28%	3.75%	5.02%	5.17%	9.86%	5.08%	5.49%	0.00%	100.00%
WOODLAWN SCHOOL DIST.	61.18%	3.79%	4.64%	5.21%	6.66%	9.38%	3.52%	5.62%	0.00%	100.00%
CLEVELAND COUNTY SCHOOL DIST.	51.19%	6.47%	5.67%	4.38%	5.15%	10.50%	4.81%	5.61%	6.21%	100.00%
MAGNOLIA SCHOOL DIST.	57.50%	3.92%	5.53%	6.08%	4.16%	11.47%	5.62%	5.71%	0.00%	100.00%
EMERSON-TAYLOR SCHOOL DIST.	58.29%	3.60%	9.23%	6.85%	4.85%	9.03%	3.17%	4.97%	0.00%	100.00%
NEMO VISTA SCHOOL DIST.	53.50%	6.51%	4.11%	6.05%	5.49%	11.23%	5.94%	6.63%	0.53%	100.00%
WONDERVIEW SCHOOL DIST.	61.31%	3.82%	4.88%	5.89%	5.94%	8.30%	4.33%	5.46%	0.07%	100.00%
SO. CONWAY CO. SCHOOL DIST.	57.35%	4.89%	7.16%	5.35%	4.04%	10.20%	5.69%	5.21%	0.11%	100.00%
BAY SCHOOL DIST.	56.10%	2.70%	7.36%	6.03%	6.16%	10.33%	4.56%	6.76%	0.00%	100.00%
WESTSIDE CONS. SCHOOL DIST.	58.55%	5.76%	5.70%	4.55%	3.73%	9.97%	4.81%	6.35%	0.57%	100.00%
BROOKLAND SCHOOL DIST.	61.41%	3.91%	4.62%	5.00%	4.56%	10.04%	3.61%	5.47%	1.38%	100.00%
BUFFALO IS. CENTRAL SCH. DIST.	65.95%	3.27%	3.28%	6.22%	4.03%	9.70%	1.73%	5.83%	0.00%	100.00%
JONESBORO SCHOOL DIST.	56.20%	3.41%	10.37%	5.47%	3.67%	10.39%	3.14%	7.31%	0.03%	100.00%
NETTLETON SCHOOL DIST.	58.31%	5.58%	5.33%	6.07%	3.34%	10.20%	3.69%	5.98%	1.51%	100.00%
VALLEY VIEW SCHOOL DIST.	61.52%	3.72%	5.02%	4.71%	2.91%	12.38%	3.20%	6.55%	0.00%	100.00%
RIVERSIDE SCHOOL DIST.	61.46%	2.83%	8.28%	5.64%	4.46%	8.37%	3.16%	5.80%	0.00%	100.00%
ALMA SCHOOL DIST.	61.47%	3.54%	4.52%	4.73%	5.76%	9.14%	4.66%	6.19%	0.00%	100.00%
CEDARVILLE SCHOOL DIST.	57.65%	5.30%	7.15%	5.98%	4.85%	9.35%	4.53%	5.19%	0.01%	100.00%
MOUNTAINBURG SCHOOL DIST.	53.51%	6.12%	5.55%	6.00%	4.96%	10.12%	6.49%	6.68%	0.57%	100.00%
MULBERRY SCHOOL DIST.	55.61%	4.31%	8.11%	7.27%	5.24%	8.87%	4.82%	5.38%	0.39%	100.00%
VAN BUREN SCHOOL DIST.	56.54%	4.22%	8.68%	4.91%	4.73%	10.25%	3.33%	5.38%	1.95%	100.00%
EARLE SCHOOL DIST.	53.19%	6.18%	5.93%	3.71%	4.21%	17.58%	2.82%	6.37%	0.01%	100.00%
WEST MEMPHIS SCHOOL DIST.	58.69%	4.14%	9.47%	5.40%	4.34%	10.59%	1.26%	5.63%	0.48%	100.00%
MARION SCHOOL DIST.	61.69%	5.01%	5.29%	5.94%	3.95%	8.05%	4.18%	5.88%	0.01%	100.00%
TURRELL SCHOOL DIST.	50.86%	5.08%	9.88%	3.13%	11.40%	9.22%	3.04%	7.37%	0.01%	100.00%
CROSS COUNTY SCHOOL DIST.	53.37%	3.46%	13.83%	4.10%	5.54%	7.92%	5.44%	6.35%	0.00%	100.00%
WYNNE SCHOOL DIST.	61.57%	4.73%	6.55%	4.77%	4.52%	7.92%	4.34%	5.59%	0.02%	100.00%
FORDYCE SCHOOL DIST.	66.66%	4.23%	5.43%	4.93%	4.65%	7.30%	2.36%	4.43%	0.01%	100.00%
DUMAS SCHOOL DIST.	58.18%	3.90%	6.78%	4.57%	5.40%	11.38%	3.64%	6.14%	0.03%	100.00%
MCGEHEE SCHOOL DIST.	54.14%	5.19%	9.73%	5.65%	5.97%	8.93%	3.69%	6.70%	0.00%	100.00%
DREW CENTRAL SCHOOL DIST.	57.98%	5.38%	6.68%	5.50%	5.03%	7.81%	6.03%	5.59%	0.00%	100.00%
MONTICELLO SCHOOL DIST.	54.96%	5.27%	7.29%	5.62%	4.68%	10.90%	3.38%	5.79%	2.13%	100.00%
CONWAY SCHOOL DIST.	58.56%	5.36%	7.56%	6.59%	4.05%	10.19%	2.66%	4.94%	0.08%	100.00%
GREENBRIER SCHOOL DIST.	59.20%	6.26%	6.94%	5.13%	5.81%	8.01%	3.54%	5.12%	0.01%	100.00%
GUY-PERKINS SCHOOL DIST.	57.06%	4.14%	6.86%	6.52%	4.47%	10.86%	3.66%	6.41%	0.01%	100.00%
MAYFLOWER SCHOOL DIST.	58.55%	4.35%	5.51%	5.42%	5.35%	9.27%	5.77%	5.70%	0.06%	100.00%
MT. VERNON/ENOLA SCHOOL DIST.	56.31%	3.03%	6.59%	5.87%	5.38%	10.86%	3.55%	6.94%	1.46%	100.00%

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
VILONIA SCHOOL DIST.	56.93%	6.06%	5.55%	5.54%	4.12%	9.00%	4.13%	6.44%	2.24%	100.00%
CHARLESTON SCHOOL DIST.	61.83%	5.49%	5.74%	5.43%	4.45%	8.77%	3.24%	4.83%	0.21%	100.00%
COUNTY LINE SCHOOL DIST.	57.55%	5.64%	4.78%	5.34%	6.75%	7.46%	6.11%	6.37%	0.00%	100.00%
OZARK SCHOOL DIST.	57.33%	5.18%	8.18%	5.25%	3.51%	10.73%	4.77%	5.06%	0.00%	100.00%
MAMMOTH SPRING SCHOOL DIST.	62.85%	5.23%	3.75%	5.34%	5.47%	7.14%	3.88%	6.34%	0.00%	100.00%
SALEM SCHOOL DIST.	61.15%	3.79%	4.64%	3.71%	5.20%	8.86%	4.58%	7.21%	0.87%	100.00%
VIOLA SCHOOL DIST.	60.06%	4.97%	2.95%	5.08%	5.40%	8.56%	6.47%	6.52%	0.00%	100.00%
CUTTER-MORNING STAR SCH. DIST.	59.47%	5.36%	7.40%	4.57%	8.23%	7.67%	2.39%	4.91%	0.00%	100.00%
FOUNTAIN LAKE SCHOOL DIST.	54.82%	5.43%	9.84%	4.37%	5.56%	10.48%	4.99%	4.40%	0.12%	100.00%
HOT SPRINGS SCHOOL DIST.	55.40%	4.52%	9.30%	4.55%	6.57%	10.89%	2.70%	5.51%	0.56%	100.00%
JESSIEVILLE SCHOOL DIST.	62.21%	5.08%	2.80%	4.51%	5.05%	9.93%	5.51%	4.90%	0.00%	100.00%
LAKE HAMILTON SCHOOL DIST.	56.26%	4.91%	5.55%	5.55%	5.89%	8.53%	5.41%	7.90%	0.01%	100.00%
LAKESIDE SCHOOL DIST.	58.06%	3.99%	6.63%	5.10%	6.25%	10.97%	4.92%	4.02%	0.05%	100.00%
MOUNTAIN PINE SCHOOL DIST.	56.77%	5.60%	10.00%	4.69%	4.58%	9.00%	3.31%	6.06%	0.00%	100.00%
POYEN SCHOOL DIST.	60.22%	2.73%	7.29%	5.31%	5.93%	9.14%	2.87%	5.59%	0.92%	100.00%
SHERIDAN SCHOOL DIST.	58.88%	4.33%	5.53%	5.22%	5.51%	9.03%	4.68%	6.80%	0.01%	100.00%
MARMADUKE SCHOOL DIST.	54.26%	3.65%	9.26%	3.42%	5.70%	8.79%	4.89%	6.83%	3.21%	100.00%
GREENE CO. TECH SCHOOL DIST.	56.68%	5.54%	5.74%	6.21%	4.54%	9.00%	5.70%	6.24%	0.36%	100.00%
PARAGOULD SCHOOL DIST.	57.92%	4.57%	7.80%	5.12%	4.84%	9.43%	3.40%	6.29%	0.62%	100.00%
BLEVINS SCHOOL DIST.	55.13%	4.51%	13.88%	5.23%	3.37%	8.61%	3.80%	5.47%	0.00%	100.00%
HOPE SCHOOL DIST.	60.80%	3.89%	7.26%	4.50%	4.57%	9.40%	3.78%	5.36%	0.45%	100.00%
SPRING HILL SCHOOL DIST.	62.66%	4.14%	5.48%	4.53%	7.56%	7.74%	2.35%	5.55%	0.00%	100.00%
BISMARCK SCHOOL DIST.	58.68%	4.41%	5.24%	4.26%	6.06%	9.39%	5.96%	5.99%	0.00%	100.00%
GLEN ROSE SCHOOL DIST.	60.32%	4.56%	5.61%	4.55%	4.04%	10.55%	3.68%	6.35%	0.33%	100.00%
MAGNET COVE SCHOOL DIST.	53.17%	4.78%	8.31%	6.44%	5.41%	11.92%	4.37%	5.61%	0.00%	100.00%
MALVERN SCHOOL DIST.	56.43%	6.58%	8.23%	5.22%	4.39%	8.98%	4.44%	5.68%	0.06%	100.00%
OUACHITA SCHOOL DIST.	59.96%	4.50%	5.39%	4.38%	5.45%	11.11%	3.11%	6.09%	0.00%	100.00%
DIERKS SCHOOL DIST.	64.56%	4.76%	3.83%	2.73%	4.58%	8.30%	3.85%	7.39%	0.00%	100.00%
MINERAL SPRINGS SCHOOL DIST.	60.71%	4.28%	7.27%	4.76%	5.06%	7.66%	3.42%	6.83%	0.01%	100.00%
NASHVILLE SCHOOL DIST.	62.67%	4.03%	5.69%	5.57%	3.69%	7.61%	3.84%	6.91%	0.00%	100.00%
BATESVILLE SCHOOL DIST.	50.31%	3.28%	6.08%	4.28%	3.91%	15.30%	4.55%	6.68%	5.61%	100.00%
CUSHMAN SCHOOL DIST.	53.54%	4.06%	6.59%	4.65%	9.83%	8.93%	6.86%	5.53%	0.01%	100.00%
SOUTHSIDE SCHOOL DIST.	58.48%	5.20%	5.10%	4.96%	4.22%	9.50%	4.04%	6.27%	2.23%	100.00%
MIDLAND SCHOOL DIST.	57.42%	3.55%	5.42%	2.98%	5.22%	11.29%	6.24%	7.88%	0.00%	100.00%
CEDAR RIDGE SCHOOL DIST.	53.64%	3.49%	5.90%	4.20%	5.70%	14.34%	5.78%	5.92%	1.02%	100.00%
CALICO ROCK SCHOOL DIST.	52.14%	3.86%	10.18%	4.66%	5.74%	10.84%	4.01%	8.55%	0.01%	100.00%
MELBOURNE SCHOOL DIST.	57.76%	3.90%	3.59%	4.92%	4.78%	11.17%	6.04%	7.85%	0.00%	100.00%

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
IZARD CO. CONS. SCHOOL DIST.	52.87%	3.22%	8.38%	4.90%	5.48%	10.09%	6.80%	8.27%	0.00%	100.00%
NEWPORT SCHOOL DIST.	56.47%	3.78%	7.62%	6.06%	5.04%	10.02%	3.15%	7.63%	0.22%	100.00%
JACKSON CO. SCHOOL DIST.	58.14%	2.67%	5.41%	4.87%	4.79%	12.87%	3.59%	6.98%	0.68%	100.00%
DOLLARWAY SCHOOL DIST.	50.15%	5.92%	11.52%	4.89%	4.58%	12.61%	3.95%	6.38%	0.00%	100.00%
PINE BLUFF SCHOOL DIST.	57.84%	3.73%	7.16%	4.54%	5.00%	11.97%	3.94%	5.66%	0.15%	100.00%
WATSON CHAPEL SCHOOL DIST.	57.85%	3.95%	8.23%	6.26%	3.38%	10.02%	5.08%	5.24%	0.00%	100.00%
WHITE HALL SCHOOL DIST.	59.72%	4.44%	7.90%	5.18%	4.00%	10.59%	3.02%	5.16%	0.01%	100.00%
CLARKSVILLE SCHOOL DIST.	60.58%	3.71%	6.17%	5.82%	5.66%	8.39%	3.22%	6.33%	0.11%	100.00%
LAMAR SCHOOL DIST.	62.35%	4.08%	5.50%	4.13%	4.95%	9.54%	3.95%	5.44%	0.06%	100.00%
WESTSIDE SCHOOL DIST.	58.66%	4.60%	8.88%	4.18%	5.42%	6.32%	5.63%	6.02%	0.29%	100.00%
BRADLEY SCHOOL DIST.	59.43%	0.91%	5.37%	3.90%	7.13%	10.09%	5.66%	7.52%	0.00%	100.00%
LAFAYETTE COUNTY SCHOOL DIST.	56.83%	4.17%	7.25%	3.37%	7.71%	9.09%	5.43%	6.12%	0.04%	100.00%
HOXIE SCHOOL DIST.	59.89%	4.21%	7.67%	4.44%	3.80%	8.37%	3.92%	6.76%	0.93%	100.00%
SLOAN-HENDRIX SCHOOL DIST.	56.72%	3.92%	7.33%	5.47%	7.78%	8.56%	3.48%	6.19%	0.55%	100.00%
HILLCREST SCHOOL DIST.	53.86%	3.63%	6.92%	3.26%	6.70%	10.87%	5.57%	7.71%	1.49%	100.00%
LAWRENCE COUNTY SCHOOL DIST.	63.30%	3.67%	3.98%	5.47%	5.55%	10.10%	2.77%	5.15%	0.02%	100.00%
LEE COUNTY SCHOOL DIST.	54.06%	4.97%	11.85%	3.41%	5.46%	9.67%	4.67%	5.92%	0.00%	100.00%
STAR CITY SCHOOL DIST.	55.69%	6.27%	5.54%	6.04%	5.23%	9.28%	5.38%	5.82%	0.73%	100.00%
ASHDOWN SCHOOL DIST.	54.77%	4.67%	9.36%	5.80%	3.66%	11.17%	4.37%	5.98%	0.22%	100.00%
FOREMAN SCHOOL DIST.	53.49%	6.63%	7.15%	5.42%	6.12%	10.90%	3.59%	6.71%	0.00%	100.00%
BOONEVILLE SCHOOL DIST.	58.90%	3.92%	5.78%	5.15%	5.58%	9.46%	3.89%	6.37%	0.96%	100.00%
MAGAZINE SCHOOL DIST.	54.74%	5.90%	5.75%	3.39%	5.64%	11.62%	3.96%	7.76%	1.24%	100.00%
PARIS SCHOOL DIST.	54.61%	4.38%	8.51%	5.53%	5.00%	10.52%	3.84%	6.14%	1.47%	100.00%
SCRANTON SCHOOL DIST.	55.30%	4.27%	6.53%	5.32%	5.94%	11.75%	6.26%	4.62%	0.00%	100.00%
LONOKE SCHOOL DIST.	55.36%	4.87%	6.74%	6.21%	4.95%	10.63%	4.90%	6.34%	0.00%	100.00%
ENGLAND SCHOOL DIST.	60.71%	4.30%	8.10%	3.90%	5.91%	8.59%	3.44%	5.05%	0.01%	100.00%
CARLISLE SCHOOL DIST.	61.59%	4.29%	7.50%	3.46%	4.17%	11.26%	3.30%	4.44%	0.00%	100.00%
CABOT SCHOOL DIST.	60.37%	4.88%	7.82%	4.90%	3.54%	9.01%	4.52%	4.43%	0.54%	100.00%
HUNTSVILLE SCHOOL DIST.	57.94%	3.55%	7.40%	4.78%	4.61%	9.01%	6.03%	5.90%	0.78%	100.00%
FLIPPIN SCHOOL DIST.	58.26%	3.45%	4.60%	5.17%	4.56%	14.95%	3.37%	5.31%	0.33%	100.00%
YELLVILLE-SUMMIT SCHOOL DIST.	59.85%	5.10%	5.74%	4.46%	4.78%	9.00%	5.04%	5.60%	0.43%	100.00%
GENOA CENTRAL SCHOOL DIST.	61.52%	4.20%	6.05%	4.22%	5.11%	8.79%	5.63%	4.47%	0.01%	100.00%
FOUKE SCHOOL DIST.	57.39%	4.73%	4.77%	5.04%	5.07%	12.68%	5.23%	5.09%	0.01%	100.00%
TEXARKANA SCHOOL DIST.	51.32%	4.29%	13.94%	5.24%	4.75%	11.48%	3.02%	5.94%	0.03%	100.00%
ARMOREL SCHOOL DIST.	60.68%	2.19%	6.59%	4.99%	6.55%	11.26%	2.57%	5.17%	0.00%	100.00%
BLYTHEVILLE SCHOOL DIST.	55.64%	3.51%	9.03%	5.61%	4.32%	13.11%	3.41%	5.38%	0.00%	100.00%
SO. MISS. COUNTY SCHOOL DIST.	54.48%	5.43%	8.75%	3.77%	4.86%	11.20%	4.58%	6.83%	0.11%	100.00%

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
GOSNELL SCHOOL DIST.	59.15%	3.84%	5.24%	5.95%	5.41%	9.34%	4.43%	6.38%	0.26%	100.00%
MANILA SCHOOL DIST.	61.20%	4.51%	5.12%	6.34%	4.70%	9.07%	3.38%	5.68%	0.00%	100.00%
OSCEOLA SCHOOL DIST.	54.38%	6.11%	11.67%	4.60%	3.83%	10.94%	1.94%	6.53%	0.00%	100.00%
BRINKLEY SCHOOL DIST.	55.25%	5.22%	7.40%	3.88%	9.64%	9.22%	2.48%	6.91%	0.00%	100.00%
CLARENDON SCHOOL DIST.	55.12%	3.49%	10.57%	4.10%	7.28%	11.13%	2.50%	5.73%	0.10%	100.00%
CADDO HILLS SCHOOL DIST.	59.35%	3.68%	5.31%	3.98%	5.63%	10.07%	5.06%	6.78%	0.15%	100.00%
MOUNT IDA SCHOOL DIST.	56.71%	4.66%	6.43%	4.96%	4.23%	11.24%	4.16%	7.09%	0.50%	100.00%
PRESCOTT SCHOOL DIST.	54.00%	4.27%	8.45%	5.35%	9.10%	9.54%	3.49%	5.79%	0.00%	100.00%
NEVADA SCHOOL DIST.	50.39%	5.58%	6.79%	5.60%	7.05%	9.70%	6.19%	8.69%	0.00%	100.00%
JASPER SCHOOL DIST.	53.94%	4.21%	4.80%	6.41%	4.30%	10.72%	10.24%	5.19%	0.18%	100.00%
DEER/MT. JUDEA SCHOOL DIST.	57.11%	2.10%	7.52%	3.99%	6.65%	9.05%	7.25%	6.34%	0.00%	100.00%
BEARDEN SCHOOL DIST.	56.69%	3.68%	8.11%	5.77%	5.96%	9.56%	3.47%	6.17%	0.59%	100.00%
CAMDEN FAIRVIEW SCHOOL DIST.	52.15%	6.73%	9.33%	6.32%	4.32%	10.09%	4.32%	6.65%	0.09%	100.00%
HARMONY GROVE SCHOOL DIST.	58.45%	4.14%	9.21%	4.69%	3.79%	8.77%	5.33%	5.62%	0.00%	100.00%
STEPHENS SCHOOL DIST.	54.65%	4.20%	12.55%	2.90%	7.87%	6.57%	4.53%	6.73%	0.00%	100.00%
EAST END SCHOOL DIST.	56.66%	3.74%	6.88%	4.43%	6.20%	9.44%	5.58%	7.06%	0.00%	100.00%
PERRYVILLE SCHOOL DIST.	59.90%	5.06%	3.24%	5.36%	6.00%	9.39%	5.25%	5.79%	0.00%	100.00%
BARTON-LEXA SCHOOL DIST.	59.50%	3.45%	3.20%	4.25%	8.21%	12.26%	2.94%	6.20%	0.00%	100.00%
HELENA/ W.HELENA SCHOOL DIST.	54.17%	3.58%	9.35%	5.56%	6.23%	11.18%	3.75%	6.17%	0.00%	100.00%
MARVELL SCHOOL DIST.	59.42%	4.00%	11.45%	3.00%	5.20%	9.33%	2.85%	4.75%	0.00%	100.00%
DELIGHT SCHOOL DIST.	60.20%	2.99%	4.09%	4.98%	9.90%	9.40%	2.25%	6.19%	0.00%	100.00%
CENTERPOINT SCHOOL DIST.	57.58%	3.06%	6.04%	6.32%	5.51%	10.63%	4.11%	6.75%	0.00%	100.00%
KIRBY SCHOOL DIST.	64.35%	2.75%	5.24%	3.82%	4.23%	9.05%	4.12%	5.71%	0.73%	100.00%
MURFREESBORO SCHOOL DIST.	60.72%	6.10%	4.37%	5.83%	6.07%	8.29%	3.04%	5.59%	0.00%	100.00%
HARRISBURG SCHOOL DIST.	56.51%	7.37%	7.52%	4.02%	5.61%	9.29%	4.78%	4.89%	0.00%	100.00%
MARKED TREE SCHOOL DIST.	58.87%	3.89%	10.64%	4.38%	5.75%	8.48%	2.53%	5.45%	0.01%	100.00%
TRUMANN SCHOOL DIST.	58.52%	5.04%	10.83%	4.98%	3.23%	8.91%	2.89%	5.59%	0.00%	100.00%
WEINER SCHOOL DIST.	61.24%	3.04%	3.28%	6.24%	6.33%	10.93%	4.67%	4.25%	0.01%	100.00%
EAST POINSETT CO. SCHOOL DIST.	57.20%	2.83%	8.51%	5.08%	4.86%	10.82%	3.27%	6.98%	0.47%	100.00%
MENA SCHOOL DIST.	61.92%	5.39%	6.92%	4.61%	3.12%	7.23%	4.92%	5.89%	0.00%	100.00%
VAN COVE SCHOOL DIST.	55.14%	4.69%	7.68%	6.24%	7.01%	8.73%	3.46%	7.06%	0.00%	100.00%
WICKES SCHOOL DIST.	60.52%	5.07%	4.05%	4.94%	5.22%	9.37%	4.48%	5.85%	0.50%	100.00%
OUACHITA RIVER SCHOOL DIST.	55.03%	4.48%	9.50%	5.97%	4.66%	8.61%	4.60%	5.99%	1.16%	100.00%
ATKINS SCHOOL DIST.	59.51%	5.92%	6.91%	4.22%	4.68%	9.66%	3.20%	5.89%	0.00%	100.00%
DOVER SCHOOL DIST.	58.68%	5.21%	5.64%	5.00%	4.88%	9.76%	5.02%	5.81%	0.00%	100.00%
HECTOR SCHOOL DIST.	55.91%	5.08%	8.00%	4.46%	5.20%	10.67%	5.49%	5.18%	0.01%	100.00%
POTTSVILLE SCHOOL DIST.	62.79%	4.40%	6.28%	5.03%	3.43%	9.92%	2.89%	5.27%	0.00%	100.00%

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
RUSSELLVILLE SCHOOL DIST.	58.05%	4.64%	8.26%	4.95%	3.98%	11.25%	3.15%	5.56%	0.17%	100.00%
DES ARC SCHOOL DIST.	57.05%	3.62%	5.71%	4.49%	7.02%	11.90%	4.07%	6.32%	-0.19%	100.00%
HAZEN SCHOOL DIST.	53.16%	5.35%	6.66%	6.42%	4.84%	11.77%	4.21%	6.77%	0.82%	100.00%
LITTLE ROCK SCHOOL DIST.	56.92%	4.72%	8.87%	5.69%	4.15%	9.42%	5.64%	4.03%	0.57%	100.00%
N. LITTLE ROCK SCHOOL DIST.	53.69%	8.48%	7.84%	5.46%	5.05%	8.66%	4.65%	6.07%	0.11%	100.00%
PULASKI CO. SPEC. SCHOOL DIST.	56.44%	5.68%	7.08%	6.15%	5.19%	8.48%	5.85%	5.04%	0.08%	100.00%
MAYNARD SCHOOL DIST.	60.76%	3.96%	3.04%	5.39%	6.72%	9.21%	4.85%	6.07%	0.00%	100.00%
POCAHONTAS SCHOOL DIST.	60.65%	4.67%	5.71%	5.30%	3.08%	9.86%	3.62%	6.52%	0.58%	100.00%
FORREST CITY SCHOOL DIST.	54.20%	5.56%	9.96%	5.38%	4.70%	9.68%	3.70%	6.75%	0.09%	100.00%
HUGHES SCHOOL DIST.	59.26%	2.66%	8.17%	3.56%	8.48%	10.60%	2.41%	4.85%	0.00%	100.00%
PALESTINE-WHEATLEY SCH. DIST.	50.88%	4.85%	4.90%	6.16%	9.46%	11.12%	4.80%	7.95%	-0.13%	100.00%
BAUXITE SCHOOL DIST.	60.65%	5.43%	6.56%	4.07%	3.88%	10.57%	3.76%	4.96%	0.13%	100.00%
BENTON SCHOOL DIST.	59.62%	4.75%	6.99%	5.72%	5.16%	9.82%	2.82%	4.84%	0.29%	100.00%
BRYANT SCHOOL DIST.	63.00%	5.32%	6.53%	4.73%	3.18%	9.74%	3.24%	4.26%	0.00%	100.00%
HARMONY GROVE SCHOOL DIST.	62.87%	3.60%	5.19%	5.21%	4.80%	11.00%	1.50%	5.08%	0.75%	100.00%
WALDRON SCHOOL DIST.	57.78%	4.60%	4.85%	5.01%	4.90%	10.32%	5.37%	5.78%	1.40%	100.00%
SEARCY COUNTY SCHOOL DIST.	57.07%	4.53%	9.11%	4.89%	4.55%	8.70%	5.00%	5.91%	0.23%	100.00%
OZARK MOUNTAIN SCHOOL DIST.	57.88%	4.41%	6.03%	5.40%	5.57%	9.55%	5.30%	5.62%	0.27%	100.00%
FORT SMITH SCHOOL DIST.	55.99%	6.95%	9.56%	5.64%	2.78%	11.13%	2.03%	5.29%	0.62%	100.00%
GREENWOOD SCHOOL DIST.	59.28%	4.64%	6.32%	5.31%	4.75%	10.04%	4.95%	4.08%	0.63%	100.00%
HACKETT SCHOOL DIST.	59.78%	5.36%	6.01%	4.96%	5.70%	10.14%	2.21%	4.82%	1.03%	100.00%
HARTFORD SCHOOL DIST.	54.48%	4.25%	11.50%	6.35%	5.55%	8.71%	3.51%	5.65%	0.00%	100.00%
LAVACA SCHOOL DIST.	54.94%	4.68%	7.79%	5.44%	7.82%	10.18%	2.81%	6.26%	0.08%	100.00%
MANSFIELD SCHOOL DIST.	59.11%	4.41%	8.60%	5.24%	5.50%	8.18%	3.89%	5.05%	0.01%	100.00%
DEQUEEN SCHOOL DIST.	61.46%	3.42%	5.55%	5.55%	4.33%	9.82%	3.00%	6.86%	0.01%	100.00%
HORATIO SCHOOL DIST.	58.69%	5.60%	8.75%	4.83%	4.39%	8.30%	3.57%	5.86%	0.00%	100.00%
CAVE CITY SCHOOL DIST.	56.48%	3.94%	6.41%	4.56%	4.05%	10.16%	5.93%	7.65%	0.82%	100.00%
HIGHLAND SCHOOL DIST.	58.24%	3.85%	7.44%	5.66%	2.61%	9.50%	6.57%	6.12%	0.00%	100.00%
TWIN RIVERS SCHOOL DIST.	55.61%	5.10%	7.11%	4.92%	4.49%	10.33%	6.17%	6.26%	0.00%	100.00%
MOUNTAIN VIEW SCHOOL DIST.	62.85%	3.65%	4.80%	5.99%	3.26%	8.31%	5.63%	5.51%	0.00%	100.00%
EL DORADO SCHOOL DIST.	60.26%	6.07%	6.98%	4.67%	4.78%	8.40%	3.79%	5.04%	0.01%	100.00%
JUNCTION CITY SCHOOL DIST.	59.59%	2.23%	8.02%	2.45%	4.49%	10.74%	5.08%	7.40%	0.00%	100.00%
NORPHLET SCHOOL DIST.	57.21%	4.90%	7.70%	5.22%	8.38%	9.25%	2.49%	4.86%	0.00%	100.00%
PARKERS CHAPEL SCHOOL DIST.	65.86%	5.29%	3.09%	4.19%	6.28%	8.18%	2.34%	4.77%	0.00%	100.00%
SMACKOVER SCHOOL DIST.	56.66%	4.28%	9.97%	3.09%	6.94%	10.55%	2.74%	5.69%	0.08%	100.00%
STRONG-HUTTIG SCHOOL DIST.	51.32%	5.46%	7.76%	5.88%	7.45%	11.00%	4.59%	6.54%	0.00%	100.00%
CLINTON SCHOOL DIST.	57.17%	6.03%	5.35%	4.84%	4.22%	9.81%	5.02%	7.56%	0.00%	100.00%

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT

SCHEDULE 3 - 2009 EXPENDITURE PERCENTAGES BY DISTRICT DISTRICT	K-12 Instruction Percent	K-12 Support Services Student Percent	K-12 Support Services Instruction. Staff	K-12 School Admin.	K-12 Central Admin. and Support Services	K-12 Operations and Maint.	K-12 Student Transp.	K-12 Food Service Operations	K-12 Other Non-Instruct. Support Services	K-12 Expend. (Function 1000 - 3999)
SHIRLEY SCHOOL DIST.	59.51%	3.68%	3.28%	4.52%	6.48%	10.70%	6.05%	5.77%	0.00%	100.00%
SOUTH SIDE SCHOOL DIST.	58.23%	6.82%	4.75%	3.65%	5.85%	8.25%	5.59%	5.45%	1.42%	100.00%
ELKINS SCHOOL DIST.	58.47%	4.68%	4.86%	6.24%	5.75%	8.72%	5.80%	5.49%	0.00%	100.00%
FARMINGTON SCHOOL DIST.	58.49%	4.04%	6.45%	5.49%	5.03%	10.19%	3.68%	6.56%	0.08%	100.00%
FAYETTEVILLE SCHOOL DIST.	60.30%	4.51%	6.12%	5.05%	6.84%	10.22%	3.12%	3.78%	0.08%	100.00%
GREENLAND SCHOOL DIST.	58.19%	4.56%	6.20%	6.51%	6.17%	8.98%	4.15%	5.24%	0.00%	100.00%
LINCOLN SCHOOL DIST.	48.93%	4.97%	13.32%	6.88%	4.89%	9.40%	4.83%	5.86%	0.92%	100.00%
PRAIRIE GROVE SCHOOL DIST.	59.55%	3.56%	5.35%	7.37%	6.06%	8.75%	3.74%	5.45%	0.17%	100.00%
SPRINGDALE SCHOOL DIST.	61.78%	3.82%	7.32%	5.76%	3.03%	10.25%	2.71%	5.31%	0.00%	100.00%
WEST FORK SCHOOL DIST.	59.47%	6.17%	4.32%	4.52%	4.75%	9.12%	5.65%	5.84%	0.16%	100.00%
BALD KNOB SCHOOL DIST.	60.14%	5.14%	5.32%	4.92%	6.58%	8.79%	2.01%	5.54%	1.56%	100.00%
BEEBE SCHOOL DIST.	55.86%	4.22%	6.10%	6.07%	3.93%	10.32%	4.40%	6.67%	2.42%	100.00%
BRADFORD SCHOOL DIST.	59.53%	3.65%	5.82%	4.93%	6.46%	9.20%	4.09%	6.31%	0.00%	100.00%
WHITE CO. CENTRAL SCHOOL DIST.	56.18%	3.37%	6.34%	5.75%	6.56%	10.35%	4.74%	6.50%	0.20%	100.00%
RIVERVIEW SCHOOL DIST.	58.97%	5.02%	4.03%	5.46%	4.69%	9.33%	3.02%	9.30%	0.20%	100.00%
PANGBURN SCHOOL DIST.	56.87%	4.66%	5.60%	5.59%	4.90%	7.94%	6.19%	5.63%	2.62%	100.00%
ROSE BUD SCHOOL DIST.	60.21%	3.47%	5.06%	5.46%	5.61%	8.82%	5.23%	5.24%	0.90%	100.00%
SEARCY SCHOOL DIST.	58.52%	3.72%	5.91%	5.83%	3.58%	11.91%	3.78%	6.26%	0.48%	100.00%
AUGUSTA SCHOOL DIST.	54.44%	3.35%	11.48%	4.25%	5.79%	12.27%	3.08%	5.34%	0.00%	100.00%
MCCRORY SCHOOL DIST.	62.04%	3.67%	5.80%	4.71%	5.61%	8.94%	2.90%	6.31%	0.02%	100.00%
DANVILLE SCHOOL DIST.	61.77%	4.29%	7.06%	3.17%	6.20%	7.96%	3.11%	6.44%	0.00%	100.00%
DARDANELLE SCHOOL DIST.	61.99%	3.82%	4.61%	6.17%	4.34%	10.00%	3.09%	5.97%	0.00%	100.00%
WESTERN YELL CO. SCHOOL DIST.	52.04%	5.12%	8.81%	5.02%	5.58%	11.15%	5.12%	7.16%	0.00%	100.00%
TWO RIVERS SCHOOL DIST.	52.81%	5.28%	11.28%	5.58%	4.05%	10.42%	3.97%	6.49%	0.12%	100.00%
TOTALS	57.87%	4.80%	7.35%	5.33%	4.65%	9.87%	4.11%	5.59%	0.43%	100.00%

Appendix A

***Arkansas Department of Education
Athletic Expenditure Report
Program Code 115
Activity Funds Excluded***

For the Year Ended June 30, 2009

**Athletic Expenditures Reported to ADE
Fiscal Year 2008-2009**

DISTRICT	61000	62000	63000	64000	65000	66000	67000	68000	69000	Totals
	Personal Services - Salaries	Personal Services - Employee Benefits	Purchased Professional and Technical Services	Purchased Property Services	Other Purchased Services	Supplies and Materials	Property	Other Objects	Other Uses of Funds	
ACADEMICS PLUS SCHOOL DISTRICT	\$37,466	\$8,423	\$0	\$0	\$0	\$2,767	\$0	\$0	\$0	\$48,655
ALMA SCHOOL DISTRICT	671,428	167,527	0	2,499	12,526	158,688	5,888	185,025	0	1,203,583
ALPENA SCHOOL DISTRICT	55,292	12,949	0	138	397	3,242	0	21,390	0	93,409
ARKADELPHIA SCHOOL DISTRICT	365,304	91,393	75	46,163	18,544	127,235	0	756	0	649,469
ARMOREL SCHOOL DISTRICT	43,022	11,465	0	0	8,770	39,014	4,243	82,204	0	188,718
ASHDOWN SCHOOL DISTRICT	315,102	74,736	8,749	74,254	13,313	76,362	0	84,983	0	647,500
ATKINS SCHOOL DISTRICT	176,759	42,584	0	32,675	1,838	11,967	0	51,500	0	317,322
AUGUSTA SCHOOL DISTRICT	81,063	19,991	0	809	2,532	10,410	0	9,197	0	124,002
BALD KNOB SCHOOL DISTRICT	209,628	47,750	0	3,268	3,679	12,854	0	56,067	0	333,246
BARTON-LEXA SCHOOL DISTRICT	60,908	14,113	0	25,030	0	0	0	0	0	100,051
BATESVILLE SCHOOL DISTRICT	410,041	100,514	11,191	111,935	44,210	111,457	0	4,226	0	793,573
BAUXITE SCHOOL DISTRICT	181,342	41,281	312	2,368	459	17,055	3,481	852	0	247,149
BAY SCHOOL DISTRICT	46,563	11,009	0	0	312	0	0	29,574	0	87,458
BEARDEN SCHOOL DISTRICT	84,496	19,596	0	271	2,106	6,901	2,500	15,766	0	131,637
BEEBE SCHOOL DISTRICT	420,690	99,789	12,679	341,210	13,121	105,895	34,676	160,515	0	1,188,574
BENTON SCHOOL DISTRICT	586,500	150,503	233,885	3,902	24,684	34,777	2,259,487	171,257	0	3,464,996
BENTONVILLE SCHOOL DISTRICT	1,285,548	297,521	76,359	49,486	38,053	359,376	0	236,667	0	2,343,010
BERGMAN SCHOOL DISTRICT	88,374	21,282	0	347	845	5,824	0	18,712	0	135,385
BERRYVILLE SCHOOL DISTRICT	358,135	81,758	0	4,359	8,236	94,223	7,316	1,574	0	555,601
BISMARCK SCHOOL DISTRICT	68,588	15,572	4,037	125	544	8,854	0	75,611	0	173,331
BLEVINS SCHOOL DISTRICT	88,692	22,749	0	161	974	8,912	0	27,496	0	148,984
BLYTHEVILLE SCHOOL DISTRICT	406,248	96,950	16,500	549	39,058	87,081	8,923	3,352	0	658,661
BOONEVILLE SCHOOL DISTRICT	378,090	89,980	1,425	9,301	6,192	71,875	2,037	120,778	0	679,678
BRADFORD SCHOOL DISTRICT	23,327	5,050	0	96	1,585	12,394	0	0	0	42,452
BRADLEY SCHOOL DISTRICT	15,810	3,759	0	67	3,934	9,654	0	8,769	0	41,993
BRINKLEY SCHOOL DISTRICT	82,667	18,628	10,350	7,423	1,503	58,890	0	785	0	180,246
BROOKLAND SCHOOL DISTRICT	151,588	37,028	16,073	288,222	44	12,943	0	35,615	0	541,513
BRYANT SCHOOL DISTRICT	860,968	203,988	380	106,406	88,555	131,426	3,409	0	0	1,395,133
BUFFALO IS. CENTRAL SCH. DIST.	73,243	15,606	0	3,614	718	29,953	0	150	0	123,284
CABOT SCHOOL DISTRICT	1,224,322	280,897	38,098	16,551	15,593	135,164	0	206,722	0	1,917,346
CADDO HILLS SCHOOL DISTRICT	60,355	13,636	1,866	640	1,453	8,486	0	49,788	56,078	192,300
CALICO ROCK SCHOOL DISTRICT	44,308	11,262	0	0	1,090	0	0	21,633	0	78,293
CAMDEN FAIRVIEW SCHOOL DIST.	504,159	122,108	4,701	9,794	49,559	45,250	17,570	182,161	0	935,303
CARLISLE SCHOOL DISTRICT	146,948	34,141	385	2,057	20,196	21,572	1,236	14,923	0	241,457
CAVE CITY SCHOOL DISTRICT	153,302	36,864	2,693	1,842	5,003	37,573	0	57,799	0	295,076
CEDAR RIDGE SCHOOL DISTRICT	82,539	20,184	0	388	2,510	5,761	0	29,711	0	141,093

**Athletic Expenditures Reported to ADE
Fiscal Year 2008-2009**

DISTRICT	61000	62000	63000	64000	65000	66000	67000	68000	69000	Totals
	Personal Services - Salaries	Personal Services - Employee Benefits	Purchased Professional and Technical Services	Purchased Property Services	Other Purchased Services	Supplies and Materials	Property	Other Objects	Other Uses of Funds	
CEDARVILLE SCHOOL DISTRICT	\$160,896	\$41,094	\$7,595	\$1,247	\$8,971	\$41,962	\$52,844	\$37,432	\$0	\$352,040
CENTERPOINT SCHOOL DISTRICT	142,276	32,648	0	904	2,617	11,976	0	40,187	0	230,607
CHARLESTON SCHOOL DISTRICT	200,636	47,017	4,060	32,469	9,261	36,459	90,931	44,229	0	465,061
CLARENDON SCHOOL DISTRICT	94,561	23,660	2,591	5,092	2,697	19,371	0	10,624	0	158,597
CLARKSVILLE SCHOOL DISTRICT	404,008	92,893	1,360	5,674	22,161	113,254	0	67,451	0	706,800
CLEVELAND COUNTY SCHOOL DIST.	134,370	32,701	1,120	0	0	1,802	0	65,506	0	235,499
CLINTON SCHOOL DISTRICT	170,651	40,043	650	0	1,076	1,582	0	3,863	0	217,865
CONCORD SCHOOL DISTRICT	44,793	10,299	0	233	1,497	3,038	0	11,592	0	71,452
CONWAY SCHOOL DISTRICT	937,901	223,289	16,284	27,092	33,974	34,237	26,527	52,367	0	1,351,671
CORNING SCHOOL DISTRICT	237,868	56,024	450	458	27,345	41,441	326	38,052	0	401,965
COTTER SCHOOL DISTRICT	38,243	8,507	0	292	1,789	1,302	0	20,716	0	70,849
COUNTY LINE SCHOOL DISTRICT	85,752	19,594	0	780	2,777	7,110	0	19,775	0	135,789
COVENANTKEEPERS CHARTER SCHOOL	0	0	0	0	0	2,248	0	200	0	2,448
CROSS COUNTY SCHOOL DISTRICT	92,700	21,468	8,475	0	11,159	25,340	0	140	0	159,282
CROSSETT SCHOOL DISTRICT	266,499	66,151	80,763	46,292	13,111	98,436	11,757	168,409	0	751,418
CUSHMAN SCHOOL DISTRICT	28,904	6,392	256	1,865	1,298	26,286	0	5,454	0	70,455
CUTTER-MORNING STAR SCH. DIST.	151,380	34,740	0	4,302	3,611	9,240	0	23,770	0	227,043
DANVILLE SCHOOL DISTRICT	112,876	26,887	1,865	8,177	20,457	46,962	1,494	36,444	0	255,163
DARDANELLE SCHOOL DISTRICT	397,967	90,182	13,696	666	43,381	64,824	0	127,596	0	738,312
DECATUR SCHOOL DISTRICT	67,765	15,273	0	369	473	16,505	0	44,120	0	144,505
DEER/MT. JUDEA SCHOOL DISTRICT	49,607	8,680	0	3,649	1,582	6,111	3,965	16,916	0	90,509
DELIGHT SCHOOL DISTRICT	46,835	11,201	9,433	226	4,284	10,165	0	9,954	0	92,097
DEQUEEN SCHOOL DISTRICT	274,124	63,795	663	763	5,565	107,997	0	152,511	0	605,418
DERMOTT SCHOOL DISTRICT	36,385	7,707	0	0	13,447	22,310	0	30,877	0	110,727
DES ARC SCHOOL DISTRICT	91,720	20,168	420	3,263	11,491	35,861	0	31,366	0	194,289
DEWITT SCHOOL DISTRICT	135,922	29,787	4,850	10,586	13,011	75,477	0	75,380	0	345,013
DIERKS SCHOOL DISTRICT	77,712	17,516	10,370	9,543	5,174	35,744	0	9,965	0	166,023
DOLLARWAY SCHOOL DISTRICT	152,057	37,115	5,217	40,078	4,645	61,632	3,134	50,856	0	354,734
DOVER SCHOOL DISTRICT	242,231	58,780	8,433	2,434	4,430	12,191	0	58,061	0	386,561
DREW CENTRAL SCHOOL DISTRICT	140,124	32,210	9,679	270	6,959	19,550	99,577	47,871	0	356,240
DUMAS SCHOOL DISTRICT	358,174	84,002	130,612	368,467	11,471	98,902	2,442	166,443	0	1,220,513
EARLE SCHOOL DISTRICT	61,045	14,571	18,042	2,996	17,475	110,641	9,609	7,185	0	241,563
EAST END SCHOOL DISTRICT	144,634	34,116	0	1,384	2,400	31,635	0	10,806	0	224,975
EAST POINSETT CO. SCHOOL DIST.	100,571	24,146	1,315	420	16,087	41,741	0	52,882	0	237,162
EL DORADO SCHOOL DISTRICT	671,843	164,646	36,424	26,375	57,517	77,484	24,479	100,594	0	1,159,359
ELKINS SCHOOL DISTRICT	113,031	26,142	1,950	981	12,673	4,521	0	37,783	0	197,080

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DISTRICT	61000	62000	63000	64000	65000	66000	67000	68000	69000	Totals
	Personal Services - Salaries	Personal Services - Employee Benefits	Purchased Professional and Technical Services	Purchased Property Services	Other Purchased Services	Supplies and Materials	Property	Other Objects	Other Uses of Funds	
EMERSON-TAYLOR SCHOOL DISTRICT	\$61,960	\$16,583	\$15,748	\$13,154	\$3,932	\$20,328	\$1,422	\$21,262	\$0	\$154,389
ENGLAND SCHOOL DISTRICT	153,689	35,345	4,922	4,821	2,197	20,865	0	20,752	0	242,590
EUREKA SPRINGS SCHOOL DISTRICT	78,471	21,384	2,155	537	5,499	6,333	0	45,345	0	159,724
FARMINGTON SCHOOL DISTRICT	366,626	88,140	0	16,481	2,163	29,531	0	44,615	0	547,556
FAYETTEVILLE SCHOOL DISTRICT	1,151,772	276,512	0	52,900	48,295	222,888	3,884	0	0	1,756,250
FLIPPIN SCHOOL DISTRICT	71,706	17,467	70	98	0	769	0	33,886	0	123,996
FORDYCE SCHOOL DISTRICT	265,503	59,694	0	1,063	3,008	13,598	0	51,315	0	394,180
FOREMAN SCHOOL DISTRICT	76,347	18,906	0	4,951	4,747	11,876	0	30,643	0	147,470
FORREST CITY SCHOOL DISTRICT	451,478	103,258	16,804	8,064	34,050	108,843	10,527	2,090	0	735,114
FORT SMITH SCHOOL DISTRICT	1,946,943	486,776	118	12,298	28,107	353,611	1,318,920	598,386	0	4,745,159
FOUKE SCHOOL DISTRICT	150,911	36,294	1,285	651	2,153	48,185	0	16,290	0	255,769
FOUNTAIN LAKE SCHOOL DISTRICT	331,827	76,811	37,949	526,174	20,335	53,608	20,190	82,399	0	1,149,295
GENOA CENTRAL SCHOOL DISTRICT	127,140	16,344	2,926	0	2,705	5,363	5,235	39,361	0	199,074
GENTRY SCHOOL DISTRICT	383,056	86,269	6,287	27,774	19,982	46,997	3,100	67,759	0	641,225
GLEN ROSE SCHOOL DISTRICT	249,971	53,159	0	2,197	2,635	12,515	0	69,558	0	390,035
GOSNELL SCHOOL DISTRICT	176,789	38,934	0	4,533	29,151	109,703	2,706	66,317	0	428,133
GRAVETTE SCHOOL DISTRICT	260,185	59,527	3,380	7,601	0	36,209	0	85,600	0	452,501
GREEN FOREST SCHOOL DISTRICT	252,593	60,226	762	3,731	3,758	25,773	0	68,407	0	415,250
GREENBRIER SCHOOL DISTRICT	635,790	149,003	9,469	4,043	7,033	47,251	4,344	147,155	0	1,004,088
GREENE CO. TECH SCHOOL DIST.	458,021	110,156	28,619	13,453	100,113	87,423	8,454	113,894	0	920,131
GREENLAND SCHOOL DISTRICT	116,852	27,907	2,660	24,833	6,125	27,952	0	0	0	206,329
GREENWOOD SCHOOL DISTRICT	764,040	172,569	11,800	68,357	18,409	203,549	3,902	0	0	1,242,624
GURDON SCHOOL DISTRICT	172,430	40,650	145	495	1,490	37,326	0	148,785	0	401,320
GUY-PERKINS SCHOOL DISTRICT	44,663	8,809	0	1,046	6,374	12,476	0	21,283	0	94,650
HAAS HALL ACADEMY	0	0	0	0	0	195	0	860	0	1,055
HACKETT SCHOOL DISTRICT	140,153	33,009	11,806	2,894	3,987	15,305	1,000	57,169	0	265,321
HAMBURG SCHOOL DISTRICT	270,783	68,413	0	1,493	13,238	68,332	60,865	157,223	0	640,347
HAMPTON SCHOOL DISTRICT	90,084	21,922	525	456	4,341	10,833	7,246	37,683	0	173,089
HARMONY GROVE SCHOOL DISTRICT	139,942	34,293	0	532	4,118	22,355	0	40,095	0	241,334
HARMONY GROVE SCHOOL DISTRICT	120,011	26,613	20,446	355,836	1,676	87,535	2,644	41,602	0	656,363
HARRISBURG SCHOOL DISTRICT	99,546	24,051	10,858	22,400	9,062	24,443	3,007	58,560	0	251,928
HARRISON SCHOOL DISTRICT	551,815	127,913	20,000	4,377	7,824	33,621	5,771	179,674	0	930,994
HARTFORD SCHOOL DISTRICT	45,925	9,978	0	292	3,433	8,176	0	14,910	0	82,714
HAZEN SCHOOL DISTRICT	53,656	13,143	0	0	0	0	0	0	0	66,799
HEBER SPRINGS SCHOOL DISTRICT	373,759	86,830	6,976	29,610	16,062	39,344	8,280	118,018	0	678,879
HECTOR SCHOOL DISTRICT	163,505	32,985	382	11,288	3,723	26,912	0	45,503	0	284,298

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HELENA/ W.HELENA SCHOOL DIST.	\$273,974	\$62,515	\$1,660	\$1,156	\$47,157	\$127,237	\$2,064	\$40,135	\$0	\$555,898
HERMITAGE SCHOOL DISTRICT	62,230	14,007	0	822	2,251	15,212	0	1,170	0	95,691
HIGHLAND SCHOOL DISTRICT	186,616	44,656	0	0	7,005	15,717	0	88,719	0	342,713
HILLCREST SCHOOL DISTRICT	34,565	8,373	0	316	773	3,226	0	12,389	0	59,642
HOPE SCHOOL DISTRICT	290,165	70,349	28,978	0	29,497	146,103	0	0	0	565,091
HORATIO SCHOOL DISTRICT	170,403	40,387	1,783	1,532	4,259	45,403	972	25,479	0	290,219
HOT SPRINGS SCHOOL DISTRICT	332,754	74,994	63,688	4,523	10,311	96,306	0	230,751	0	813,327
HOXIE SCHOOL DISTRICT	215,584	48,293	1,485	6,597	8,069	51,155	10,096	33,978	0	375,257
HUGHES SCHOOL DISTRICT	163,275	37,271	0	407	297	8,909	0	35	0	210,194
HUNTSVILLE SCHOOL DISTRICT	511,816	111,511	30	2,566	4,460	37,921	0	46,903	0	715,207
IZARD CO. CONS. SCHOOL DIST.	35,215	8,946	0	70	525	6,283	0	16,662	0	67,701
JACKSON CO. SCHOOL DISTRICT	77,033	15,763	0	0	0	0	0	41,245	0	134,040
JASPER SCHOOL DISTRICT	105,103	24,601	3,060	966	4,763	6,237	0	50,657	0	195,387
JESSIEVILLE SCHOOL DISTRICT	182,171	41,271	220	1,088	1,527	8,621	0	48,633	0	283,531
JONESBORO SCHOOL DISTRICT	562,405	124,750	14,720	77,481	25,164	211,412	8,775	88,013	0	1,112,720
JUNCTION CITY SCHOOL DISTRICT	68,263	16,950	0	1,693	1,131	7,012	2,093	38,590	0	135,732
KIPP:DELTA COLLEGE PREP SCHOOL	15,438	1,181	0	0	6,357	2,254	0	100	0	25,329
KIRBY SCHOOL DISTRICT	57,359	13,061	0	102	1,577	3,791	0	20,000	0	95,889
LAFAYETTE COUNTY SCHOOL DISTRI	192,943	49,955	7,050	4,144	10,587	51,243	2,126	48,987	0	367,035
LAKE HAMILTON SCHOOL DISTRICT	637,966	152,971	320	0	13,811	36,075	9,949	53,230	0	904,322
LAKESIDE SCHOOL DISTRICT	108,803	24,605	1,495	514	6,560	29,218	1,133	9,802	0	182,129
LAKESIDE SCHOOL DISTRICT	473,134	113,892	0	5,502	2,915	22,047	0	94,174	0	711,663
LAMAR SCHOOL DISTRICT	159,515	37,100	4,709	124,946	2,898	17,366	0	45,693	0	392,228
LAVACA SCHOOL DISTRICT	183,475	41,709	900	894	1,956	10,867	0	68,669	0	308,470
LAWRENCE COUNTY SCHOOL DISTRIC	195,394	42,179	1,368	125	4,295	37,134	0	46,108	0	326,603
LEAD HILL SCHOOL DISTRICT	23,832	3,892	0	680	3,673	19,013	65,373	13,913	0	130,377
LEE COUNTY SCHOOL DISTRICT	96,038	24,252	12,602	7,399	4,741	47,129	14,750	1,250	0	208,160
LINCOLN SCHOOL DISTRICT	154,748	38,125	130	22,464	5,762	52,724	12,916	32,945	0	319,815
LITTLE ROCK SCHOOL DISTRICT	850,844	207,451	339,278	114,702	22,925	268,072	1,260	14,844	0	1,819,377
LITTLE ROCK SD - MAGNET	124,803	28,259	11,410	19,607	910	20,227	0	6,719	0	211,936
LONOKE SCHOOL DISTRICT	299,848	70,048	21,166	744,098	2,994	135,753	21,500	131,290	0	1,426,696
MAGAZINE SCHOOL DISTRICT	100,605	23,166	0	4,128	4,880	26,186	0	58,008	2,305	219,278
MAGNET COVE SCHOOL DIST.	180,234	39,106	4,734	53,486	5,289	39,661	122,250	15,900	0	460,660
MAGNOLIA SCHOOL DISTRICT	351,506	95,861	61,092	745,838	14,611	126,933	0	1,843	0	1,397,683
MALVERN SCHOOL DISTRICT	473,850	110,397	12,141	9,600	35,611	28,501	0	76,003	0	746,102
MAMMOTH SPRING SCHOOL DISTRICT	9,588	2,209	0	0	0	61,299	0	350	0	73,446

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MANILA SCHOOL DISTRICT	\$145,581	\$35,390	\$815	\$928	\$5,747	\$34,359	\$36,343	\$39,522	\$0	\$298,685
MANSFIELD SCHOOL DISTRICT	267,651	64,857	0	0	3,321	35	0	90,390	0	426,253
MARION SCHOOL DISTRICT	431,225	105,810	29,550	0	28,157	19,621	0	165,183	0	779,548
MARKED TREE SCHOOL DISTRICT	156,222	35,683	0	0	442	5,500	0	0	0	197,847
MARMADUKE SCHOOL DISTRICT	93,100	22,934	0	81,720	0	697	0	31,384	0	229,836
MARVELL SCHOOL DISTRICT	29,342	6,662	0	0	4,757	8,835	0	0	0	49,596
MAYFLOWER SCHOOL DISTRICT	253,408	58,714	25	33,116	4,585	38,108	0	23,390	0	411,346
MAYNARD SCHOOL DISTRICT	33,829	8,345	265	250	1,944	8,581	0	9,874	0	63,086
MCCRORY SCHOOL DISTRICT	81,812	19,035	0	443	10,215	29,501	0	25,001	0	166,006
MCGEHEE SCHOOL DISTRICT	154,191	40,430	4,027	3,514	8,786	131,926	12,874	2,135	0	357,882
MELBOURNE SCHOOL DISTRICT	111,126	25,287	593	398	135	71,699	0	13,827	0	223,066
MENA SCHOOL DISTRICT	315,944	82,599	0	0	14,862	0	0	195,115	0	608,520
MIDLAND SCHOOL DISTRICT	45,030	11,235	0	0	0	0	0	1,000	0	57,265
MINERAL SPRINGS SCHOOL DIST.	78,826	16,247	0	3,564	2,381	4,730	0	20,333	0	126,081
MONTICELLO SCHOOL DISTRICT	467,297	118,165	7,702	23,701	18,068	118,662	73,207	279,653	1,260	1,107,714
MOUNT IDA SCHOOL DISTRICT	78,512	19,065	0	227	11,613	4,717	0	38,259	0	152,394
MOUNTAIN HOME SCHOOL DISTRICT	910,276	251,060	2,755	63,570	177,180	214,324	1,820	2,997	0	1,623,981
MOUNTAIN PINE SCHOOL DISTRICT	115,432	28,730	689	10,995	25,194	54,453	0	4,180	0	239,673
MOUNTAIN VIEW SCHOOL DISTRICT	260,523	65,238	2,705	97,953	6,841	50,527	4,987	73,853	0	562,627
MOUNTAINBURG SCHOOL DISTRICT	156,972	35,775	0	30,430	4,372	10,243	3,836	36,503	0	278,131
MT. VERNON/ENOLA SCHOOL DIST.	53,504	11,663	5,646	47,931	1,895	16,525	6,880	27,545	0	171,587
MULBERRY SCHOOL DISTRICT	70,827	16,564	0	267	915	3,757	0	12,414	0	104,743
MURFREESBORO SCHOOL DISTRICT	104,172	24,751	0	623	1,714	5,339	0	18,834	0	155,434
N. LITTLE ROCK SCHOOL DISTRICT	1,055,037	272,952	0	3,623	3,839	119,349	0	50,217	0	1,505,017
NASHVILLE SCHOOL DISTRICT	373,192	89,320	88,763	702,133	2,929	38,030	2,766	107,470	0	1,404,602
NEMO VISTA SCHOOL DISTRICT	51,817	12,098	0	154	745	3,786	0	29,909	0	98,508
NETTLETON SCHOOL DISTRICT	365,541	87,081	92,335	198,703	7,744	97,433	4,064	131,779	0	984,680
NEVADA SCHOOL DISTRICT	24,458	6,391	0	0	303	18,750	0	12,996	0	62,898
NEWPORT SCHOOL DISTRICT	179,964	42,431	747	10,927	88	37,170	0	2,200	0	273,528
NORFORK SCHOOL DISTRICT	37,622	9,010	2,000	79	285	1,620	0	26,125	0	76,740
NORPHLET SCHOOL DISTRICT	88,450	21,306	6,710	168	13,836	12,795	0	500	0	143,764
OMAHA SCHOOL DISTRICT	50,198	11,657	0	778	0	9,955	0	11,340	0	83,928
OSCEOLA SCHOOL DISTRICT	153,099	33,104	0	10,007	20,586	81,388	2,500	80,276	0	380,960
OUACHITA RIVER SCHOOL DISTRICT	98,246	23,856	5,070	313	2,504	29,373	0	0	0	159,362
OUACHITA SCHOOL DISTRICT	35,945	8,392	0	4,217	1,635	1,151	0	28,986	0	80,327
OZARK MOUNTAIN SCHOOL DISTRICT	110,794	25,395	0	142	1,325	7,574	0	33,456	0	178,686

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OZARK SCHOOL DISTRICT	\$293,663	\$65,336	\$12,696	\$0	\$25,500	\$4,537	\$0	\$93,119	\$0	\$494,850
PALESTINE-WHEATLEY SCH. DIST.	22,766	5,518	0	581	3,207	16,731	0	1,150	0	49,953
PANGBURN SCHOOL DISTRICT	61,929	14,502	0	290	1,483	10,424	0	670	0	89,299
PARAGOULD SCHOOL DISTRICT	387,409	94,181	1,175	5,744	83,836	85,453	10,208	77,950	0	745,957
PARIS SCHOOL DISTRICT	266,405	65,856	0	0	4,133	34,875	14,492	73,330	0	459,091
PARKERS CHAPEL SCHOOL DIST.	153,108	43,051	5,298	995	8,403	32,969	97,775	700	0	342,300
PEA RIDGE SCHOOL DISTRICT	183,695	43,387	6,241	-3,549	2,642	19,470	0	21,152	0	273,037
PERRYVILLE SCHOOL DISTRICT	230,294	51,459	0	7,956	9,986	108,976	0	590	0	409,261
PIGGOTT SCHOOL DISTRICT	193,948	49,820	3,140	944	7,859	27,615	0	31,178	0	314,504
PINE BLUFF SCHOOL DISTRICT	586,822	147,977	0	4,863	14,322	86,506	0	214,630	0	1,055,121
POCAHONTAS SCHOOL DISTRICT	315,789	63,704	2,782	261,816	11,741	67,041	422	76,959	0	800,255
POTTSVILLE SCHOOL DISTRICT	332,052	80,158	316	1,767	6,371	39,344	0	49,478	0	509,486
POYEN SCHOOL DISTRICT	141,043	34,781	0	51,565	973	45,006	153,089	33,096	0	459,553
PRAIRIE GROVE SCHOOL DISTRICT	265,760	59,994	0	2,381	2,661	10,711	0	44,833	0	386,340
PRESCOTT SCHOOL DISTRICT	203,612	49,051	22,097	7,716	15,679	85,532	0	33,092	0	416,780
PULASKI CO. SPEC. SCHOOL DIST.	1,041,552	244,233	33,986	776,267	16,640	36,565	5,619	577,499	0	2,732,361
QUITMAN SCHOOL DISTRICT	94,224	21,653	230	5,038	2,117	10,779	1,906	40,972	0	176,919
RECTOR SCHOOL DISTRICT	93,851	24,815	0	0	2,454	-245	0	15,668	0	136,544
RIVERSIDE SCHOOL DISTRICT	65,580	15,889	0	333	3,080	3,608	0	34,445	0	122,936
RIVERVIEW SCHOOL DISTRICT	213,717	50,073	90	1,366	2,532	37,281	0	21,502	0	326,560
ROGERS SCHOOL DISTRICT	1,502,107	351,588	-7,048	3,336	5,117	312,360	511,699	449,771	0	3,128,930
ROSE BUD SCHOOL DISTRICT	175,268	41,060	3,689	6,761	4,227	77,306	3,750	380	0	312,441
RUSSELLVILLE SCHOOL DISTRICT	814,956	204,188	4,798	12,558	5,936	111,943	1,320	107,102	0	1,262,802
SALEM SCHOOL DISTRICT	157,252	32,671	0	12,623	2,885	25,078	0	39,560	0	270,069
SCRANTON SCHOOL DISTRICT	57,897	12,868	200	1,608	588	11,671	0	20,396	0	105,227
SEARCY COUNTY SCHOOL DISTRICT	95,266	24,222	0	0	961	6,309	0	22,528	0	149,286
SEARCY SCHOOL DISTRICT	462,623	103,735	43,556	512,378	60,002	130,418	7,903	208,355	0	1,528,970
SHERIDAN SCHOOL DISTRICT	593,227	142,615	1,163	15,293	14,692	72,174	0	161,362	0	1,000,526
SHIRLEY SCHOOL DISTRICT	48,321	10,455	0	0	3,731	796	0	11,385	0	74,688
SILOAM SPRINGS SCHOOL DISTRICT	516,240	125,542	332,951	208,300	20,559	20,952	11,119	106,858	0	1,342,521
SLOAN-HENDRIX SCHOOL DIST.	28,276	6,475	0	0	3,097	709	0	20,188	0	58,746
SMACKOVER SCHOOL DISTRICT	157,897	38,977	0	900	0	37,525	2,737	63,247	0	301,282
SO. CONWAY CO. SCHOOL DISTRICT	457,632	107,250	0	0	0	74,163	0	177,209	0	816,254
SO. MISS. COUNTY SCHOOL DIST.	81,895	19,130	15,000	29,276	12,526	50,000	0	21,337	0	229,164
SOUTH SIDE SCHOOL DISTRICT	48,856	12,143	0	9,392	1,044	11,636	0	20,188	0	103,260
SOUTHSIDE SCHOOL DISTRICT	284,965	72,625	18,658	2,909	4,010	36,288	13,106	32,719	0	465,279

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SPRING HILL SCHOOL DISTRICT	\$129,124	\$32,937	\$0	\$5,443	\$4,943	\$40,293	\$0	\$20,516	\$0	\$233,255
SPRINGDALE SCHOOL DISTRICT	1,258,980	306,886	39,007	83,371	19,439	224,859	0	91,484	0	2,024,026
STAR CITY SCHOOL DISTRICT	225,801	56,405	8,575	245,212	20,409	94,315	48,486	83,862	0	783,065
STEPHENS SCHOOL DISTRICT	11,819	2,927	0	28	20,128	4,987	0	8,160	0	48,050
STRONG-HUTTIG SCHOOL DISTRICT	32,289	6,991	3,295	18	13,217	5,142	0	43,951	0	104,903
STUTT GART SCHOOL DISTRICT	389,321	90,539	3,360	7,285	8,048	62,383	0	182,574	0	743,510
TEXARKANA SCHOOL DISTRICT	610,909	136,510	45,193	13,347	28,254	56,675	0	271,211	0	1,162,099
TRUMANN SCHOOL DISTRICT	238,507	52,689	15,685	0	24,931	20,740	0	85,555	0	438,107
TURRELL SCHOOL DISTRICT	24,209	5,606	0	5,857	0	74	0	4,800	0	40,546
TWIN RIVERS SCHOOL DISTRICT	12,467	3,046	0	6	264	3,804	0	39,928	0	59,516
TWO RIVERS SCHOOL DISTRICT	155,538	37,900	19,112	4,415	5,879	65,534	0	30,064	0	318,442
VALLEY SPRINGS SCHOOL DISTRICT	81,677	18,683	0	0	1,054	799	0	39,517	0	141,730
VALLEY VIEW SCHOOL DISTRICT	234,503	56,931	2,125	39,072	11,159	105,242	0	80,509	0	529,542
VAN BUREN SCHOOL DISTRICT	1,174,308	272,362	74,442	80,003	42,183	286,911	79,120	214,808	0	2,224,137
VAN COVE SCHOOL DISTRICT	44,262	11,333	0	513	1,483	2,159	0	8,556	0	68,306
VILONIA SCHOOL DISTRICT	390,128	93,794	2,928	1,971	13,233	30,446	0	114,191	0	646,692
VIOLA SCHOOL DISTRICT	48,919	10,544	0	241	541	3,649	0	40,078	0	103,973
WALDRON SCHOOL DISTRICT	284,355	70,780	79,025	1,031	4,162	42,004	8,494	95,908	0	585,759
WARREN SCHOOL DISTRICT	295,420	75,028	1,021	9,231	12,390	114,803	20,207	47,009	0	575,110
WATSON CHAPEL SCHOOL DISTRICT	443,614	110,932	300	18,607	36,657	153,726	13,552	162,921	0	940,309
WEINER SCHOOL DISTRICT	37,156	8,083	0	0	1,350	3,779	0	6,154	0	56,521
WEST FORK SCHOOL DISTRICT	258,795	64,101	3,168	244	1,828	3,003	0	80,750	0	411,890
WEST MEMPHIS SCHOOL DISTRICT	616,163	134,607	25,244	1,813,230	26,526	65,524	31,086	131,842	0	2,844,222
WEST SIDE SCHOOL DISTRICT	60,916	14,343	7,405	102,288	0	0	54,101	18,766	0	257,820
WESTERN YELL CO. SCHOOL DIST.	65,211	13,028	758	41,405	4,254	22,500	0	2,168	0	149,324
WESTSIDE CONS. SCHOOL DISTRICT	202,695	46,751	6,683	7,880	14,678	38,645	0	75	0	317,406
WESTSIDE SCHOOL DISTRICT	134,959	32,645	660	1,239	2,592	8,016	0	14,433	0	194,544
WHITE CO. CENTRAL SCHOOL DIST.	55,060	10,443	0	750	96	837	0	19,747	0	86,933
WHITE HALL SCHOOL DISTRICT	437,773	95,660	0	1,391	27,388	87,337	2,618	142,657	0	794,825
WICKES SCHOOL DISTRICT	81,914	18,360	0	2,840	1,641	28,849	0	29,458	0	163,062
WONDERVIEW SCHOOL DISTRICT	37,237	8,118	0	0	2,825	75	0	27,166	0	75,422
WOODLAWN SCHOOL DISTRICT	85,929	16,629	0	31,904	16,619	74,506	0	0	0	225,587
WYNNE SCHOOL DISTRICT	353,299	84,088	335	16,126	10,900	41,749	0	68,171	0	574,668
YELLVILLE-SUMMIT SCHOOL DIST.	115,223	28,949	4,890	503	3,707	23,887	0	53,597	0	230,756
Grand Total	\$61,365,856	\$14,576,798	\$2,721,065	\$10,746,903	\$2,683,982	\$11,671,709	\$5,666,690	\$14,464,346	\$59,643	\$123,956,992

Note: Athletic expenditures provided above consist of Program Code 115 expenditures excluding Fund 7 (Activity Funds)

Source: Arkansas Department of Education (ADE)

**Athletic Expenditures Reported to ADE
Fiscal Year 2008-2009**

Object Code Legend:

61000 Personal Services - Salaries. Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

62000 Personal Services - Employee Benefits. Amounts paid by the school district on behalf of employees (amounts not included in gross salary by in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

63000 Purchased Professional and Technical Services. Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reasons for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 65900 through 65970.

64000 Purchased Property Services. Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reasons for the purchase is the service provided.

65000 Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

66000 Supplies and Materials. Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Equipment that has a cost lower than the school district's capitalization threshold should be coded in this series instead of a 700 series code.

67000 Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

68000 Other Objects. Amounts paid for goods and services not otherwise classified above. This includes expenditures for interest on debt, dues and fees, and insurance premiums.

69000 Other Uses of Funds. These codes are used to classify transactions which are not recorded as expenditures to the district but require budgetary or accounting control, including but not limited to retirement of principal and interest on long term debt, housing authority obligations and fund transfers.