

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

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

**By the
Arkansas Association of Educational Administrators**



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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 a quality 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. Finally, 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 Arkansas public schools.

In the current Foundation Funding Matrix for Adequacy, the AAEA has found inadequacies. 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.

- **COLA (Cost of Living Adjustment)**—As established by Act 124 of 2007, the Foundation Funding Matrix is to be adjusted each year for inflation of any appropriate component of the funding system. Due to yearly statutory obligations for salaries of both certified and classified employees, it is crucial that a **COLA** be added each year to those components of the Funding Matrix. The **COLA** used in the Matrix should be the same calculation used for state and local government payroll.

- **Staffing**—Add 1.635 FTE to the current 35.665 School-Level Personnel (as established in the Matrix) for a total of 37.30 FTE to provide adequate staff.
- **School-Level Salaries**—Increase the current teacher salary/benefit amount of \$57,073 by 5% in FY11 and an additional 5% in FY12. Recent updated salary information provided by the ADE indicates that **the average teacher salary in Arkansas has fallen to 13th of 16 states in the SREB region.** Every effort needs to be made to bring the average Arkansas teacher salary up to at least mid-range of the SREB states.
- **School-Level Resources (Instructional Materials)**—Increase the current level of funding by restoring the \$25 per pupil expenditure for formative assessments.
- **School-Level Resources (Substitutes)**—Increase funding for FY11 and FY12 to \$95.09 per ADM which accurately reflects actual substitute costs incurred by Arkansas public schools during FY09.
- **Carry-Forward (Operations and Maintenance)**—Increase funding for FY11 and FY12 to reflect accurate inflationary indicators for the cost of maintaining and operating schools. AAEA recommends an inflationary factor of 2.7% based on the actual growth of Operations and Maintenance costs over the past four years.
- **Carry-Forward (Transportation)**—Increase the current level of \$286 per ADM to \$357 per ADM in FY11 and FY12 which represents the actual expenditures in FY09 and develop a high cost transportation category and funding source for those districts with an extremely high number of route miles within their boundaries.
- **Categorical Programs**—Increase funding for FY11 and FY12 to reflect accurate **COLA** adjustments since many expenditures from the National School Lunch, English Language Learners, and Alternative Learning Environment categories are for personnel costs.

AAEA also believes that the requirements of the **Educational Excellence Trust Fund** need to be eliminated. The original legislative intent of this Fund was to increase teacher salaries as revenues increased. The actual impact of these requirements has been that the districts experiencing student growth are required to give raises each year while others are not. Trust Fund requirements have become an unfunded mandate which adds to the salary disparity among districts in the State.

Public school fund balances continue to be an issue of discussion. For the past four years, when comparing legal net balances to yearly total net expenditures, the balances have ranged from 15.8% to 16.9% of the yearly expenditures (Source: Annual Statistical Report for Arkansas Public Schools, 2005-2006 through 2008-2009 – Attachments 1-4). Basically, this represents 2 months worth of expenditures. There

seems to be historical precedence for balance carryovers in this range. School Districts do not receive any foundation funding from June 30 to August 31 each year. These months are also typically months of low collections rates for property taxes. Historically, districts carryover an amount adequate to meet payroll and operating expenses during July and August, or until the first Foundation funds are received for the new fiscal year.

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 appreciates the opportunity to be included in this process.

AAEA greatly appreciates the work of administrators across the state that provided data, recommendations, and time from their busy schedules in assisting the Association in the development of this crucial report. We also thank them for their commitment to quality instruction for the children of Arkansas.

Findings and Research

Staffing (School Level Personnel)

Rationale:

Media Specialist

16.02.03 of the Standards for Accreditation of Arkansas Public Schools states, "A school with 300 or more students shall employ a full-time licensed media specialist." The current Matrix only includes a .825 FTE for a medial specialist. **The formula should be increased by .175 FTE for media specialist.** If applied in FY10, the increase in funding would have been \$19.98 per ADM, calculated $(.175 \text{ FTE} * 57,073)/500$ students.

Staffing Ratios: K-12

The current formula includes 20.8 FTE regular classroom teachers for a school of 500. Under the current Arkansas Standards for pupil-teacher ratios, 20.8 FTE is inadequate. For example, if the 500 enrollment school was a K-4 elementary school and there were approximately 100 students per grade, it would take a minimum of 22.0 FTE to staff the school and meet the current Arkansas Standards for Accreditation. **The 1-3 formula should be increased to 6.0 FTE from the current 5.0 FTE. The 4-12 formula should be increased from 13.8 FTE to 14.0 FTE.** If applied in FY10, the increase in funding for this additional 1.2 FTE would have been \$136.98 per ADM, calculated $(1.2 \text{ FTE} * 57,073)/500$ students.

Staffing Ratios: PAM

The Matrix funds PAM teachers at 20% of classroom teachers. Currently, this number is 4.14 FTE in the Matrix. PAM is an acronym for Physical Ed/Art/Music. However, the 2008 Adequacy Report, on page 43, states that this calculation should include **all non-core classroom teachers**. As evidenced by the site visits conducted by the BLR for the 2008 Adequacy Report, the average of PAM/elective teachers is much higher than the 4.14 FTE provided in the Matrix. For example, the Arkansas Standards for Accreditation requires Gifted-Talented services for K-12 students. Gifted-Talented is not currently funded in the Matrix and should be included under this PAM/elective category. If the staffing FTE for K-12 is increased from 20.8 FTE to 22.0 FTE, then **the PAM formula would increase from 4.14 FTE to 4.40 FTE.** If applied in FY10, the increase in funding would have been \$29.68 per ADM, calculated $(.26 \text{ FTE} * 57,073)/500$ students.

School-Level Salaries

Based on recent ADE calculations, the average teacher salary for Arkansas for 2008-2009 was \$45,156. This calculation, based on National Education Association (NEA) reporting guidelines allows Arkansas to be compared to surrounding states, SREB states, and nationally. **This \$45,156 average ranks Arkansas 13th of the 16 SREB states and 4th of 7 when comparing Arkansas to the six surrounding states.** (Source: NEA Rankings of the States 2009 and Estimates of School Statistics 2010, released December 2009 – Attachment 5). In the 2008 Adequacy Report (Section 6, page 20), it was reported that Arkansas' average teacher salary, in 2006-2007, was the second highest of surrounding states and ranked 9th among the SREB states. The downward trend is obvious and alarming.

Instructional Materials (School-Level Resources)

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:

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

Formative Assessments

Formative Assessments are recognized as important tools for increasing student achievement. They are given at certain intervals throughout the school year to determine subject concept mastery. Formative 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.

In the past several years, many school districts across the state have adopted methods of Formative Assessments as evidenced by:

- 14 Education Service Centers serving 140+ districts with evaluation costs from \$6—\$15 per student, depending upon the number of subject areas assessments developed and then tested.
- The Learning Institute located at Hot Springs serving 30+ of the largest districts in the state with approximately 160,000 students at \$20 per student with a cap of \$60,000 per district.
- A small number of districts employing staff to develop and maintain their own Formative Assessments at the district level.
- Other districts utilizing outside testing vendors to provide targeted formative assessments.

Best practices demand that formative assessments be conducted in order to effectively monitor a student's progress and to make the appropriate curriculum and instructional changes necessary to foster student learning.

Substitutes (School Level Resources)

AAEA believes all school level positions except the principal should have funding for substitutes **including the classified staff**. Actual substitute costs for both certified and classified employees during the 08-09 school year amounted to \$95.09 per ADM. This calculation includes actual expenditures for certified substitutes, classified substitutes, and substitutes paid for through purchased services agreements. (Source: APSCN spreadsheets of actual FY09 expenditures by district in these areas – Attachments 6-8). The \$60.20 per ADM funding in the Matrix for substitutes is severely inadequate.

Substitute issues are more complicated than they appear on the surface. Availability and need vary widely across the state. The need for substitutes during state-mandated testing has dramatically increased in recent years. For example, English Language Learners have an oral test that must be administered by a certified teacher. In districts with large numbers of ELL students, substitute costs during state-mandated testing periods have risen steadily.

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).

Operations and Maintenance (Carry-Forward)

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.

The Annual Statistical Report for Arkansas Public Schools for the past two years shows actual Maintenance and Operation expenses of \$819.57 per ADM in 07-08 and \$852.55 per ADM in 08-09 (Attachments 3-4). Both of these are well above the \$592.60 per ADM currently funded in the Matrix. 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.
- School environment quality 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.

Facilities

Another factor in rising maintenance and operations costs is the dramatic increase in record-keeping and reporting requirements for the Facilities Partnership Program. In an effort to keep up with complex rules and regulations governing Partnership guidelines and applications, Master Planning guidelines, and the Preventive Maintenance guidelines and data maintenance requirements, a number of districts are contracting for these services through the educational cooperatives or through purchased services contract with independent facility specialists. An informal survey of cooperatives indicate that approximately half of the districts in the state are using cooperative or contracted services for facility management services. These facility administrative/clerical costs to districts have never been recognized in the funding matrix.

Transportation (Carry Forward)

The current transportation funding level of \$291.70 per pupil for each year of the biennium was based on the average cost of all Arkansas school districts' actual transportation expenditures in FY05, with very minor adjustments since then. With actual costs for FY08 at \$384.61 per pupil and FY09 at \$357.00 per pupil, the \$291.70 per pupil is severely inadequate. (Source: Annual Statistical Reports for 2007-2008 and 2008-2009 – Attachments 3-4). The funding level for FY11 should be based on actual expenditures per ADM for FY10 with an inflationary index built in each year thereafter.

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. While the issue has been discussed to a certain extent, a formula has not been approved.

Additional cost factors not mentioned above includes recent changes in emission standards applicable to transportation vehicles (new EPA emissions standards in 2007 and scheduled again for 2010), increased salary costs, and escalating bus replacement costs. The Arkansas Department of Academic Facilities and Transportation has data indicating that the cost of school busses has risen approximately 40% over the past 10 years. An article in the Arkansas Democrat-Gazette on March 9, 2010 reported that the price of gasoline has been creeping steadily upward since mid-February and some analysts expect the national average to hit \$3 later this spring. This would match a level not seen in the country and Arkansas since October 2008.

Categorical Funding

Rationale:

Initial financial support for categorical funding was created using the original salary+benefits 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%. This oversight was corrected in FY09 and FY10. As school level salaries are adjusted using accurate inflationary indicators, the categorical funding levels (NSL, ELL and ALE) should be subsequently adjusted at the same salary levels. A **COLA**, based on the same calculations for state and local government payroll, needs to be applied for FY11 and FY12.

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 attempts 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.

Annual Statistical Report 2005 - 2006

State District Totals

	2005-2006 <u>Actual</u>	2006-2007 <u>Budget</u>		2005-2006 <u>Actual</u>	2006-2007 <u>Budget</u>
1. Area in Square Miles	52333		CURRENT EXPENDITURES		
2. ADA	432,368		Instruction:		
3. ADA Pct Change over 5 Yrs.	3%		49. Regular Instruction	1,584,469,531	1,599,971,143
4. 4 QTR ADM	457,490		50. Special Education	267,548,621	285,285,275
5. Prior Year 3 QTR ADM	449,823		51. Workforce Education	116,933,566	119,514,626
6. Assessment	31,274,729,480		52. Adult Education	10,880,973	11,088,211
7. M&O Mills	25.38		53. Compensatory Education	134,996,128	137,032,586
8. URT Mills	25.00		54. Other	116,925,964	139,674,431
9. M&O Mills in Excess of URT	0.38		55. Total Instruction	2,231,754,783	2,292,566,277
10. Dedicated M&O Mills	0.13		District Level Support:		
11. Debt Service Mills	9.60		56. General Administration	98,520,919	91,722,694
12. Total Mills	35.11		57. Central Services	39,793,470	84,109,614
13. Total Debt Bond/Non Bond	2,450,253,285		58. Maint/Operation of Plant Services	352,100,292	384,873,802
State and Local Revenue:			59. Student Transportation	153,032,727	163,903,304
14. Property Tax Receipts (Incl URT)	1,094,994,436	1,116,199,331	60. Other Support Services	57,200,609	13,453,617
15. Other Local Receipts	248,719,954	144,098,108	61. Total District Level Support	700,848,009	738,063,023
16. Revenue from Interm Srcs	2,231,012	1,398,871	School Level Support:		
17. Foundation Funding (Excl URT)	1,765,604,767	1,812,520,980	62. Student Support Services	157,390,195	168,696,821
18. Student Growth Funding	54,385,020	21,162,180	63. Instructional Staff Support Services	216,385,313	253,843,804
19. Declining Enrollment Funding	0	3,382,119	64. School Administrative Services	195,311,621	208,304,220
20. Consolidation Incentive/Assistance	5,238,343	8,789,716	65. Tot School Level Support Services	569,087,121	630,844,861
21. Isolated Funding	7,895,503	5,211,598	Non-Instructional Services:		
22. Supp. Millage Incentive Funds	9,975,739	8,966,083	66. Food Service Operations	183,744,509	173,779,893
23. Other Restricted State Funding	1,993,928	5,991,971	67. Other Enterprise Operations	2,949,950	1,930,425
24. Tot Unrat Rev State & Local Srcs	3,191,038,702	3,127,720,958	68. Community Operations	9,361,431	9,759,666
Restricted Revenue from State Sources:			69. Other Non-Instructional Services	579,600	720,835
25. Adult Education	9,198,246	9,718,204	70. Total Non-Instructional Services	196,635,491	186,190,820
Regular Education:			71. Facilities Acquisition and Construction	414,211,777	442,926,569
26. Professional Development	18,504,796	18,362,098	72. Debt Service	178,021,325	191,842,330
27. Other Regular Education	8,946,997	4,395,865	73. Payments to Other LEAs within State	23,893,830	24,905,638
Special Education:			74. Payments to Oth LEAs outside State	50,316	113,400
28. Gifted and Talented	172,381	64,800	75. Other Non-Programmed Costs	1,298,816	133,144
29. Alt. Learning Environment (ALE)	14,204,285	12,599,424	76. Total Expenditures	4,315,601,492	4,507,586,050
30. English Language Learner (ELL)	3,933,735	3,637,458	77. Less: Capital Expenditures:	487,323,885	538,181,349
31. National School Lunch Act (NSLA)	140,769,611	145,532,003	78. Less: Debt Service	178,021,325	191,842,330
32. Other Special Education	24,591,714	21,052,716	79. Total Current Expenditures	3,650,256,271	3,777,562,372
33. Workforce Education	15,580,387	13,994,630	80. Total Exclusions from Current Exp	326,832,866	
34. School Food Service	2,436,707	3,192,703	81. Net Current Expenditures	3,323,423,400	
35. Educational Service Cooperatives	421,776	59,239	82. Per Pupil Expenditures	7,687	
36. Early Childhood Programs	35,602,604	34,960,917	83. Personnel--Non-Fed Cert Clsm FTE	32,676.45	
37. Magnet School Programs	72,475,183	99,956,313	84. Avg Salary--Non-Fed Cert Clsm FTE	43,088	
38. Oth Non-Instructional Program Aid	68,528,301	96,971,097	85. Personnel--Non-Federal Certified FTE	35,371.37	
39. Tot Restricted Rev - State Srcs	415,386,732	464,497,469	86. Avg Salary--Non-Federal Certified FTE	45,157	
40. Tot Restricted Rev - Fed Srcs	461,830,087	408,404,658	87.a. Legal Balance (Funds 1, 2 and 4)	604,737,649	
Other Sources of Funds:			87.b. Total Categorical Fund Balances	39,575,975	
41. Financing Sources	232,908,998	100,771,294	87.c. Deposits with Paying Agents (QZAB)	4,620,292	
42. Balances Consol/Annexed District	503,648	1,536,730	87.d. Net Legal Bal (Excl Cat & QZAB)	560,541,387	
43. Indirect Cost Reimbursement	2,577,007	1,830,636	88. Building Fund Balance (Fund 3)	478,508,782	
44. Gains & Losses-Sale Fixed Assets	5,490,137	90,991	89. Capital Outlay Fund Balance (Fund 5)	38,708,867	
45. Compensation-Loss Fixed Assets	2,752,769	1,799,418			
46. Other	2,227,287	2,312,522			
47. Total Other Sources of Revenue	246,459,842	108,341,591			
48. Total Revenue All Sources	4,314,695,376	4,108,964,670			

Annual Statistical Report 2006-2007

State District Totals

		2006-2007	2007-2008			2006-2007	2007-2008
		Actual	Budget			Actual	Budget
1	Area in Square Miles	52,966		CURRENT EXPENDITURES			
2	ADA	433,952		Instruction:			
3	ADA pct Change over 5 Yrs.	2%		49	Regular Instruction	1,616,928,559	1,614,115,843
4	4 QTR ADM	459,865		50	Special Education	281,515,445	289,454,956
5	Prior Year 3QTR ADM	456,649		51	Workforce Education	119,842,968	120,083,304
6	Assessment	33,438,085,320		52	Adult Education	12,033,808	12,205,812
7	M&O Mills	25.56		53	Compensatory Education	127,937,537	126,043,961
8	URT Mills	25.00		54	Other	143,483,692	148,439,670
9	M&O Mills in Excess of URT	0.56		55	Total Instruction	2,301,742,009	2,310,343,547
10	Dedicated M&O Mills	0.11		District Level Support:			
11	Debt Service Mills	10.19		56	General Administration	90,701,779	95,378,997
12	Total Mills	35.87		57	Central Services	86,852,136	86,736,707
13	Total Debt Bond/Non-Bond	2,610,905,684		58	Maintenance & Operations of Plant	380,796,134	383,691,412
State and Local Revenue:				59	Student Transportation	167,829,950	171,963,304
14	Property Tax Receipts (Including URT)	1,123,841,510	1,214,999,550	60	Other District Level Support Services	22,064,272	22,355,868
15	Other Local Receipts	256,352,664	147,316,885	61	Total District Support Services	748,244,270	760,126,288
16	Revenue from Intermediate Sources	2,266,367	1,815,437	School Level Support:			
17.1	Foundation Funding (Excl URT)	1,810,604,160	1,797,502,661	62	Student Support Services	170,556,485	176,878,832
17.2	Enhanced Educational Funding	0	20,415,747	63	Instructional Staff Support Services	254,869,620	274,795,385
17.3	Tax Collection Rate Guarantee	0	1,357,630	64	School Administration	207,123,587	206,040,016
18	Student Growth Funding	40,729,122	12,942,373	65	Total School Level Support Services	632,549,692	657,714,232
19	Declining Enrollment Funding	10,000,000	14,228,569	Non-Instructional Services:			
20	Consolidation Incentive/Assistance	12,146,716	3,986,077	66	Food Service Operations	194,497,499	181,817,037
21	Isolated Funding	10,895,999	6,923,252	67	Other Enterprise Operations	1,710,103	175,503
22	Supplemental Millage Incentive Funding	8,973,976	7,968,811	68	Community Operations	10,694,806	9,817,193
23	Other Unrestricted State Funding	7,962,456	6,320,484	69	Other Non-Instructional Services	1,752,041	1,018,248
24	Total Unrestricted Revenue from State and Local Sources	3,283,772,968	3,235,777,476	70	Total Non-Instructional Services	208,654,449	192,827,981
Restricted Revenue from State Sources:				71	Facilities Acquisition and Construction	426,575,899	395,623,146
25	Adult Education	9,859,357	8,446,912	72	Debt Service	199,816,178	203,782,818
Regular Education:				73	Payment to Other LEAs Within State	12,010,622	1,158,241
26	Professional Development	18,848,421	18,903,499	74	Payment to Other LEAs Outside State	0	0
27	Other Regular Education	6,526,191	4,679,496	75	Other Non-Programmed Costs	2,749,260	413,680
Special Education:				76	Total Expenditures	4,532,342,380	4,521,989,933
28	Gifted & Talented	155,886	77,731	77	Less: Capital Expenditures	508,972,482	476,225,367
29	Alternative Learning Environment (ALE)	14,329,528	18,575,262	78	Less: Debt Service	199,816,178	203,782,818
30	English Language Learner (ELL)	4,601,805	5,659,580	79	Total Current Expenditures	3,823,553,720	3,841,981,749
31	National School Lunch Act (NSLA)	148,706,952	155,067,022	80	Exclusions from Current Expenditures	355,196,619	
32	Other Special Education	25,488,784	21,894,356	81	Net Current Expenditures	3,468,357,102	
33	Workforce Education	14,974,076	13,619,154	82	Per Pupil Expenditures	7,992	
34	School Food Service	2,565,668	3,161,732	83	Personnel - Non-Federal Certified Clsrm FTEs	33,111.52	
35	Educational Service Cooperatives	134,564	0	84	Avg Salary - Non-Fed Certified Clsrm FTEs	44,493	
36	Early Childhood Programs	34,932,420	45,365,927	85	Personnel - Non-Federal Certified FTEs	36,112.67	
37	Magnet School Programs	70,922,453	72,557,615	86	Avg Salary - Non-Fed Certified FTEs	46,616	
38	Other Non-Instructional Programs	117,909,880	104,490,136	87.1	Legal Balance (funds 1-2-4)	607,590,046	
39	Total Restricted Revenue from State Sources	469,955,985	472,498,422	87.2	Categorical Fund Balance	36,163,284	
40	Total Restricted Revenue from Federal Sources	458,440,809	404,251,733	87.3	Deposits with Paying Agents (QZAB)	8,334,471	
Other Sources of Funds:				87.4	Net Legal Balance (Excluding Categorical and QZAB)	563,092,290	
41	Financing Sources	236,825,897	66,139,416	88	Building Fund Balance (fund 3)	420,915,969	
42	Balances from Consolidated/Annexed District	4,453,449	129,605	89	Capital Outlay Fund Balance (fund 5)	32,794,126	
43	Indirect Cost Reimbursement	2,339,682	2,498,728				
44	Gains and Losses from Sale of Fixed Assets	2,778,302	594,250				
45	Compensation for Loss of Fixed Assets	16,834,475	3,290,551				
46	Other	1,950,489	2,113,726				
47	Total Other Sources of Funds	265,182,293	74,766,276				
48	Total Revenue and Other Sources of Funds from All Sources	4,477,352,055	4,187,293,906				

Annual Statistical Report 2007-2008

State District Totals

		2007-2008	2008-2009			2007-2008	2008-2009
		Actual	Budget			Actual	Budget
1	Area in Square Miles	52.966		CURRENT EXPENDITURES			
2	ADA	433,333		Instruction:			
3	ADA pct Change over 5 Yrs.	2%		49	Regular Instruction	1,649,290,138	1,618,986,370
4	4 QTR ADM	459,460		50	Special Education	291,449,807	291,620,084
5	Prior Year 3QTR ADM	458,349		51	Workforce Education	120,432,640	120,515,552
6	Assessment	35,970,343,290		52	Adult Education	12,148,593	11,507,682
7	M&O Mills	25.59		53	Compensatory Education	124,508,477	140,122,753
8	URT Mills	25.00		54	Other	147,906,890	149,585,867
9	M&O Mills in Excess of URT	0.59		55	Total Instruction	2,345,736,545	2,332,338,306
10	Dedicated M&O Mills	0.10		District Level Support:			
11	Debt Service Mills	10.57		56	General Administration	89,072,320	98,995,901
12	Total Mills	36.27		57	Central Services	92,124,208	93,860,716
13	Total Debt Bond/Non-Bond	2,832,339,829		58	Maintenance & Operations of Plant	376,559,514	399,534,077
State and Local Revenue:				59	Student Transportation	176,714,261	181,246,477
14	Property Tax Receipts (Including URT)	1,239,857,080	1,318,294,440	60	Other District Level Support Services	11,622,138	10,772,238
15	Other Local Receipts	250,926,046	147,304,917	61	Total District Support Services	746,092,441	784,409,408
16	Revenue from Intermediate Sources	2,664,062	1,988,402	School Level Support:			
17.1	Foundation Funding (Excl URT)	1,791,794,739	1,768,992,679	62	Student Support Services	184,694,606	190,106,962
17.2	Enhanced Educational Funding	23,375,802	39,572,923	63	Instructional Staff Support Services	279,847,427	297,841,354
17.3	Tax Collection Rate Guarantee	23,446,227	5,986,322	64	School Administration	210,939,641	210,226,273
18	Student Growth Funding	29,248,563	7,738,532	65	Total School Level Support Services	675,481,675	698,174,590
19	Declining Enrollment Funding	13,051,344	12,858,019	Non-Instructional Services:			
20	Consolidation Incentive/Assistance	4,835,377	0	66	Food Service Operations	214,483,147	190,073,606
21	Isolated Funding	7,004,262	5,747,323	67	Other Enterprise Operations	5,362,670	342,338
22	Supplemental Millage Incentive Funding	7,976,872	6,955,039	68	Community Operations	10,636,508	11,125,286
23	Other Unrestricted State Funding	6,340,878	5,644,782	69	Other Non-Instructional Services	1,741,451	707,989
24	Total Unrestricted Revenue from State and Local Sources	3,400,521,252	3,321,083,378	70	Total Non-Instructional Services	232,223,775	202,249,219
Restricted Revenue from State Sources:				71	Facilities Acquisition and Construction	435,356,825	452,376,810
25	Adult Education	9,931,752	8,989,557	72	Debt Service	208,990,963	223,435,771
Regular Education:				73	Payment to Other LEAs Within State	0	0
26	Professional Development	18,938,986	18,894,850	74	Payment to Other LEAs Outside State	0	0
27	Other Regular Education	11,888,069	5,923,768	75	Other Non-Programmed Costs	13,197,250	12,229,349
Special Education:				76	Total Expenditures	4,657,079,475	4,705,213,454
28	Gifted & Talented	321,191	88,725	77	Less: Capital Expenditures	502,306,416	525,432,166
29	Alternative Learning Environment (ALE)	19,968,837	20,304,912	78	Less: Debt Service	208,990,963	223,435,771
30	English Language Learner (ELL)	7,615,656	6,956,527	79	Total Current Expenditures	3,945,782,096	3,956,345,517
31	National School Lunch Act (NSLA)	153,808,719	155,541,322	80	Exclusions from Current Expenditures	368,243,753	
32	Other Special Education	30,923,412	20,907,784	81	Net Current Expenditures	3,577,538,343	
33	Workforce Education	16,784,798	14,151,661	82	Per Pupil Expenditures	8,256	
34	School Food Service	2,243,486	2,223,705	83	Personnel - Non-Federal Certified Clsrm FTEs	33,160.71	
35	Educational Service Cooperatives	87,395	69,209	84	Avg Salary - Non-Fed Certified Clsrm FTEs	45,393	
36	Early Childhood Programs	48,860,639	49,422,026	85	Personnel - Non-Federal Certified FTEs	36,194.38	
37	Magnet School Programs	69,459,918	66,553,777	86	Avg Salary - Non-Fed Certified FTEs	47,609	
38	Other Non-Instructional Programs	137,262,608	154,450,005	87.1	Legal Balance (funds 1-2-4)	613,481,194	
39	Total Restricted Revenue from State Sources	528,095,466	524,477,830	87.2	Categorical Fund Balance	34,781,360	
40	Total Restricted Revenue from Federal Sources	464,523,530	426,224,744	87.3	Deposits with Paying Agents (QZAB)	12,669,033	
Other Sources of Funds:				87.4	Net Legal Balance (Excluding Categorical and QZAB)	566,030,801	
41	Financing Sources	315,421,350	148,340,856	88	Building Fund Balance (fund 3)	494,678,443	
42	Balances from Consolidated/Annexed District	1,502,192	18,600	89	Capitla Outlay Fund Balance (fund 5)	29,419,925	
43	Indirect Cost Reimbursement	2,545,379	2,249,775				
44	Gains and Losses from Sale of Fixed Assets	2,196,529	967,787				
45	Compensation for Loss of Fixed Assets	6,129,628	3,038,735				
46	Other	2,118,943	1,597,251				
47	Total Other Sources of Funds	329,914,020	156,213,003				
48	Total Revenue and Other Sources of Funds from All Sources	4,723,054,267	4,427,998,955				

Annual Statistical Report 2008-2009

State District Totals

		2008-2009	2009-2010			2008-2009	2008-2009
		Actual	Budget			Actual	Budget
1	Area in Square Miles	52,966		CURRENT EXPENDITURES			
2	ADA	432,219		Instruction:			
3	ADA pct Change over 5 Yrs.	2%		49	Regular Instruction	1,640,842,463	1,648,278,272
4	4 QTR ADM	457,566		50	Special Education	294,788,962	326,707,173
5	Prior Year 3QTR ADM	458,762		51	Workforce Education	120,780,653	122,952,593
6	Assessment	38,689,611,609		52	Adult Education	12,479,515	11,272,000
7	M&O Mills	25.64		53	Compensatory Education	133,220,535	191,585,785
8	URT Mills	25.00		54	Other	151,495,127	154,965,385
9	M&O Mills in Excess of URT	0.58		55	Total Instruction	2,353,607,253	2,455,761,208
10	Dedicated M&O Mills	0.10		District Level Support:			
11	Debt Service Mills	10.99		56	General Administration	88,417,897	97,343,941
12	Total Mills	35.81		57	Central Services	87,945,932	100,826,273
13	Total Debt Bond/Non-Bond	3,057,133,295		58	Maintenance & Operations of Plant	390,098,985	464,100,177
State and Local Revenue:				59	Student Transportation	163,352,402	185,093,548
14	Property Tax Receipts (Including URT)	1,317,525,203	1,404,287,297	60	Other District Level Support Services	11,101,821	10,176,966
15	Other Local Receipts	234,313,631	137,274,886	61	Total District Support Services	740,917,038	857,540,906
16	Revenue from Intermediate Sources	3,316,329	2,414,914	School Level Support:			
17.1	Foundation Funding (Excl URT)	1,766,137,468	1,746,180,335	62	Student Support Services	189,176,853	200,347,879
17.2	Enhanced Educational Funding	39,931,763	15,907,313	63	Instructional Staff Support Services	290,109,571	388,868,738
17.3	Tax Collection Rate Guarantee	28,918,443	10,742,292	64	School Administration	209,560,655	208,638,459
18	Student Growth Funding	24,869,166	4,805,901	65	Total School Level Support Services	688,847,079	797,855,075
19	Declining Enrollment Funding	12,082,642	19,092,123	Non-Instructional Services:			
20	Consolidation Incentive/Assistance	0	1,395,233	66	Food Service Operations	221,953,001	201,631,393
21	Isolated Funding	8,153,556	5,523,901	67	Other Enterprise Operations	4,274,784	1,920,117
22	Supplemental Millage Incentive Funding	6,979,763	6,017,347	68	Community Operations	12,558,677	14,922,769
23	Other Unrestricted State Funding	1,905,244	1,219,333	69	Other Non-Instructional Services	154,890	12,314
24	Total Unrestricted Revenue from State and Local Sources	3,444,133,207	3,354,860,875	70	Total Non-Instructional Services	238,941,353	218,486,593
Restricted Revenue from State Sources:				71	Facilities Acquisition and Construction	400,251,582	589,843,262
25	Adult Education	9,688,947	8,873,264	72	Debt Service	234,418,796	226,476,634
Regular Education:				73	Payment to Other LEAs Within State	0	0
26	Professional Development	18,969,882	18,905,528	74	Payment to Other LEAs Outside State	0	0
27	Other Regular Education	12,592,273	6,500,257	75	Other Non-Programmed Costs	19,263,708	17,186,125
Special Education:				76	Total Expenditures	4,676,246,808	5,163,149,802
28	Gifted & Talented	459,260	109,333	77	Less: Capital Expenditures	460,475,428	745,972,278
29	Alternative Learning Environment (ALE)	20,169,790	20,487,623	78	Less: Debt Service	234,418,796	226,476,634
30	English Language Learner (ELL)	8,108,775	7,621,918	79	Total Current Expenditures	3,981,352,584	4,190,700,891
31	National School Lunch Act (NSLA)	156,722,319	159,415,840	80	Exclusions from Current Expenditures	390,443,955	0
32	Other Special Education	31,158,568	24,693,435	81	Net Current Expenditures	3,590,908,629	0
33	Workforce Education	17,947,736	12,968,313	82	Per Pupil Expenditures	8,308	
34	School Food Service	2,309,974	2,164,597	83	Personnel - Non-Federal Certified Clsm FTEs	33,204.13	
35	Educational Service Cooperatives	1,398,221	1,039,593	84	Avg Salary - Non-Fed Certified Clsm FTEs	45,862	
36	Early Childhood Programs	51,545,201	51,681,870	85	Personnel - Non-Federal Certified FTEs	36,201.07	
37	Magnet School Programs	51,550,605	47,463,106	86	Avg Salary - Non-Fed Certified FTEs	48,147	
38	Other Non-Instructional Programs	152,540,619	157,926,950	87.1	Legal Balance (funds 1-2-4)	638,338,723	0
39	Total Restricted Revenue from State Sources	535,162,171	519,851,628	87.2	Categorical Fund Balance	32,463,657	0
40	Total Restricted Revenue from Federal Sources	511,747,638	897,736,140	87.3	Deposits with Paying Agents (QZAB)	14,792,025	0
Other Sources of Funds:				87.4	Net Legal Balance (Excluding Categorical and QZAB)	590,806,816	0
41	Financing Sources	304,097,022	68,654,164	88	Building Fund Balance (fund 3)	602,876,658	0
42	Balances from Consolidated/Annexed District	34,252	13,016	89	Capital Outlay Fund Balance (fund 5)	26,117,168	0
43	Indirect Cost Reimbursement	2,664,659	2,973,752				
44	Gains and Losses from Sale of Fixed Assets	1,163,600	145,192				
45	Compensation for Loss of Fixed Assets	18,374,530	3,890,826				
46	Other	1,732,742	1,433,743				
47	Total Other Sources of Funds	328,066,805	77,110,694				
48	Total Revenue and Other Sources of Funds from All Sources	4,819,109,821	4,849,559,338				

Source: NEA Rankings of the States 2009, Released December 2009

Surrounding States 2008-2009

Rank	State	Average Teacher Salary
1	Louisiana	\$48,627
2	Texas	\$47,157
3	Tennessee	\$45,549
4	Arkansas	\$45,156
5	Missouri *	\$44,712
6	Mississippi *	\$44,498
7	Oklahoma	\$43,846

SREB States 2008-2009

Rank	State	Average Teacher Salary
1	Maryland	\$62,849
2	Deleware	\$56,667
3	Georgia	\$52,879
4	North Carolina	\$48,648
5	Louisiana	\$48,627
6	Virginia *	\$48,365
7	Kentucky	\$47,875
8	South Carolina	\$47,421
9	Texas	\$47,157
10	Florida	\$46,921
11	Alabama	\$46,879
12	Tennessee	\$45,549
13	Arkansas	\$45,156
14	West Virginia	\$44,701
15	Mississippi *	\$44,498
16	Oklahoma	\$43,846

* Estimated by NEA

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719
				Certified.
09	0101000	DEWITT SCHOOL DISTRICT	1	68,165.78
			2	890.00
		Total(District Description)		69,055.78
	0201000	CROSSETT SCHOOL DISTRICT	1	0.00
		Total(District Description)		0.00
	0203000	HAMBURG SCHOOL DISTRICT	1	124,259.60
			2	240.00
		Total(District Description)		124,499.60
	0302000	COTTER SCHOOL DISTRICT	1	38,006.11
			2	116.78
		Total(District Description)		38,122.89
	0303000	MOUNTAIN HOME SCHOOL DISTRICT	1	215,548.32
			2	-474.00
		Total(District Description)		215,074.32
	0304000	NORFORK SCHOOL DISTRICT	1	30,402.50
		Total(District Description)		30,402.50
	0401000	BENTONVILLE SCHOOL DISTRICT	1	667,890.69
			2	72,344.55
		Total(District Description)		740,235.24
	0402000	DECATUR SCHOOL DISTRICT	1	26,761.62
			2	11,938.50
		Total(District Description)		38,700.12
	0403000	GENTRY SCHOOL DISTRICT	1	101,354.65
			2	13,410.00
		Total(District Description)		114,764.65
	0404000	GRAVETTE SCHOOL DISTRICT	1	84,615.03
			2	0.00
		Total(District Description)		84,615.03
	0405000	ROGERS SCHOOL DISTRICT	1	665,862.27
			2	1,731.71
		Total(District Description)		667,593.98
	0406000	SILOAM SPRINGS SCHOOL DISTRICT	1	225,670.34
			2	38,807.47
		Total(District Description)		264,477.81
	0407000	PEA RIDGE SCHOOL DISTRICT	1	39,642.50
		Total(District Description)		39,642.50
	0440700	BENTON COUNTY SCHOOL OF ARTS	1	26,442.50
		Total(District Description)		26,442.50
	0441700	NORTHWEST ARK ACADEMY FINE ART	1	14,550.00
		Total(District Description)		14,550.00
	0501000	ALPENA SCHOOL DISTRICT	1	26,466.25
		Total(District Description)		26,466.25
	0502000	BERGMAN SCHOOL DISTRICT	1	45,759.34
		Total(District Description)		45,759.34

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
	0503000	HARRISON SCHOOL DISTRICT	1	114,165.55
			2	250.00
		Total(District Description)		114,415.55
	0504000	OMAHA SCHOOL DISTRICT	1	18,132.50
		Total(District Description)		18,132.50
	0505000	VALLEY SPRINGS SCHOOL DISTRICT	1	58,398.80
		Total(District Description)		58,398.80
	0506000	LEAD HILL SCHOOL DISTRICT	1	50.00
			2	1,530.00
		Total(District Description)		1,580.00
	0601000	HERMITAGE SCHOOL DISTRICT	1	72,734.74
			2	34,663.22
		Total(District Description)		107,397.96
	0602000	WARREN SCHOOL DISTRICT	1	140,570.85
		Total(District Description)		140,570.85
	0701000	HAMPTON SCHOOL DISTRICT	1	27,130.00
		Total(District Description)		27,130.00
	0801000	BERRYVILLE SCHOOL DISTRICT	1	74,925.00
			2	48.75
		Total(District Description)		74,973.75
	0802000	EUREKA SPRINGS SCHOOL DISTRICT	1	72,134.63
		Total(District Description)		72,134.63
	0803000	GREEN FOREST SCHOOL DISTRICT	1	62,172.28
		Total(District Description)		62,172.28
	0901000	DERMOTT SCHOOL DISTRICT	1	50,970.03
		Total(District Description)		50,970.03
	0903000	LAKESIDE SCHOOL DISTRICT	1	89,147.50
		Total(District Description)		89,147.50
	1002000	ARKADELPHIA SCHOOL DISTRICT	1	93,892.85
			2	13,291.50
		Total(District Description)		107,184.35
	1003000	GURDON SCHOOL DISTRICT	1	43,711.67
		Total(District Description)		43,711.67
	1020000	DAWSON EDUCATION SERVICE CO-OP	2	8,900.00
		Total(District Description)		8,900.00
	1101000	CORNING SCHOOL DISTRICT	1	6,347.50
		Total(District Description)		6,347.50
	1104000	PIGGOTT SCHOOL DISTRICT	1	38,360.00
		Total(District Description)		38,360.00
	1106000	RECTOR SCHOOL DISTRICT	1	31,274.94
		Total(District Description)		31,274.94
	1201000	CONCORD SCHOOL DISTRICT	1	27,425.39
		Total(District Description)		27,425.39
	1202000	HEBER SPRINGS SCHOOL DISTRICT	1	64,700.77

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
		Total(District Description)		64,700.77
	1203000	QUITMAN SCHOOL DISTRICT	1	32,607.71
			2	9.90
		Total(District Description)		32,617.61
	1204000	WEST SIDE SCHOOL DISTRICT	1	24,951.35
		Total(District Description)		24,951.35
	1304000	WOODLAWN SCHOOL DISTRICT	1	26,710.91
			2	697.80
		Total(District Description)		27,408.71
	1305000	CLEVELAND COUNTY SCHOOL DIST.	1	79,645.52
			2	900.00
		Total(District Description)		80,545.52
	1402000	MAGNOLIA SCHOOL DISTRICT	1	128,900.63
		Total(District Description)		128,900.63
	1408000	EMERSON-TAYLOR SCHOOL DISTRICT	1	43,883.40
		Total(District Description)		43,883.40
	1503000	NEMO VISTA SCHOOL DISTRICT	1	46,363.35
		Total(District Description)		46,363.35
	1505000	WONDERVIEW SCHOOL DISTRICT	1	21,821.38
			2	224.13
		Total(District Description)		22,045.51
	1507000	SO. CONWAY CO. SCHOOL DISTRICT	1	219,373.08
		Total(District Description)		219,373.08
	1601000	BAY SCHOOL DISTRICT	1	11,918.91
		Total(District Description)		11,918.91
	1602000	WESTSIDE CONS. SCHOOL DISTRICT	1	164.90
		Total(District Description)		164.90
	1605000	BUFFALO IS. CENTRAL SCH. DIST.	1	660.00
			2	100.00
		Total(District Description)		760.00
	1608000	JONESBORO SCHOOL DISTRICT	1	359,755.50
			2	160.00
		Total(District Description)		359,915.50
	1611000	NETTLETON SCHOOL DISTRICT	1	246,404.16
			2	184.19
		Total(District Description)		246,588.35
	1612000	VALLEY VIEW SCHOOL DISTRICT	1	159,612.05
		Total(District Description)		159,612.05
	1701000	ALMA SCHOOL DISTRICT	1	173,358.20
		Total(District Description)		173,358.20
	1702000	CEDARVILLE SCHOOL DISTRICT	1	44,885.00
		Total(District Description)		44,885.00
	1703000	MOUNTAINBURG SCHOOL DISTRICT	1	37,380.00
		Total(District Description)		37,380.00

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
	1704000	MULBERRY SCHOOL DISTRICT	1	20,502.50
		Total(District Description)		20,502.50
	1705000	VAN BUREN SCHOOL DISTRICT	1	314,167.99
			2	6,622.21
		Total(District Description)		320,790.20
	1802000	EARLE SCHOOL DISTRICT	1	113,816.05
		Total(District Description)		113,816.05
	1804000	MARION SCHOOL DISTRICT	1	171,106.02
		Total(District Description)		171,106.02
	1805000	TURRELL SCHOOL DISTRICT	1	10,583.44
		Total(District Description)		10,583.44
	1901000	CROSS COUNTY SCHOOL DISTRICT	1	21,195.00
		Total(District Description)		21,195.00
	1905000	WYNNE SCHOOL DISTRICT	1	30,555.79
			2	440.00
		Total(District Description)		30,995.79
	2002000	FORDYCE SCHOOL DISTRICT	1	72,371.09
		Total(District Description)		72,371.09
	2104000	DUMAS SCHOOL DISTRICT	1	59,050.62
			2	5,175.00
		Total(District Description)		64,225.62
	2105000	MCGEHEE SCHOOL DISTRICT	1	64,751.58
			2	60.00
		Total(District Description)		64,811.58
	2202000	DREW CENTRAL SCHOOL DISTRICT	1	87,225.37
			2	8,409.92
		Total(District Description)		95,635.29
	2203000	MONTICELLO SCHOOL DISTRICT	1	111,322.50
			2	120.00
		Total(District Description)		111,442.50
	2220000	SOUTHEAST ARK. EDUC. CO-OP	2	10,900.00
		Total(District Description)		10,900.00
	2301000	CONWAY SCHOOL DISTRICT	1	514,814.99
			2	455.00
		Total(District Description)		515,269.99
	2303000	GREENBRIER SCHOOL DISTRICT	1	133,531.82
		Total(District Description)		133,531.82
	2304000	GUY-PERKINS SCHOOL DISTRICT	1	43,190.00
		Total(District Description)		43,190.00
	2305000	MAYFLOWER SCHOOL DISTRICT	1	68,198.84
		Total(District Description)		68,198.84
	2306000	MT. VERNON/ENOLA SCHOOL DIST.	1	31,508.40
		Total(District Description)		31,508.40
	2307000	VILONIA SCHOOL DISTRICT	1	115,924.51

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
			2	260.00
		Total(District Description)		116,184.51
2402000		CHARLESTON SCHOOL DISTRICT	1	18,232.50
		Total(District Description)		18,232.50
2403000		COUNTY LINE SCHOOL DISTRICT	1	29,602.50
		Total(District Description)		29,602.50
2404000		OZARK SCHOOL DISTRICT	1	82,197.50
		Total(District Description)		82,197.50
2501000		MAMMOTH SPRING SCHOOL DISTRICT	1	51,918.00
		Total(District Description)		51,918.00
2502000		SALEM SCHOOL DISTRICT	1	42,305.00
		Total(District Description)		42,305.00
2503000		VIOLA SCHOOL DISTRICT	1	29,387.78
		Total(District Description)		29,387.78
2601000		CUTTER-MORNING STAR SCH. DIST.	1	45,132.50
			2	32.50
		Total(District Description)		45,165.00
2602000		FOUNTAIN LAKE SCHOOL DISTRICT	1	121,018.43
		Total(District Description)		121,018.43
2603000		HOT SPRINGS SCHOOL DISTRICT	1	160,967.56
			2	907.50
		Total(District Description)		161,875.06
2604000		JESSIEVILLE SCHOOL DISTRICT	1	41,702.50
			2	0.00
		Total(District Description)		41,702.50
2605000		LAKE HAMILTON SCHOOL DISTRICT	1	199,928.52
		Total(District Description)		199,928.52
2606000		LAKESIDE SCHOOL DISTRICT	1	151,846.79
		Total(District Description)		151,846.79
2607000		MOUNTAIN PINE SCHOOL DISTRICT	1	37,677.88
			2	50.00
		Total(District Description)		37,727.88
2703000		POYEN SCHOOL DISTRICT	1	23,735.22
		Total(District Description)		23,735.22
2705000		SHERIDAN SCHOOL DISTRICT	1	207,010.61
			2	4,253.85
		Total(District Description)		211,264.46
2803000		MARMADUKE SCHOOL DISTRICT	1	21,325.00
		Total(District Description)		21,325.00
2807000		GREENE CO. TECH SCHOOL DIST.	1	212,274.46
			2	2,805.31
		Total(District Description)		215,079.77
2808000		PARAGOULD SCHOOL DISTRICT	1	40,864.05
			2	600.00

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
		Total(District Description)		41,464.05
2901000		BLEVINS SCHOOL DISTRICT	1	50,705.10
			2	580.00
		Total(District Description)		51,285.10
2903000		HOPE SCHOOL DISTRICT	1	109,872.41
			2	7,595.00
		Total(District Description)		117,467.41
2906000		SPRING HILL SCHOOL DISTRICT	1	42,940.00
		Total(District Description)		42,940.00
3001000		BISMARCK SCHOOL DISTRICT	1	53,950.65
			2	2,600.00
		Total(District Description)		56,550.65
3002000		GLEN ROSE SCHOOL DISTRICT	1	61,262.50
		Total(District Description)		61,262.50
3003000		MAGNET COVE SCHOOL DIST.	1	29,370.00
		Total(District Description)		29,370.00
3004000		MALVERN SCHOOL DISTRICT	1	86,754.05
		Total(District Description)		86,754.05
3005000		OUACHITA SCHOOL DISTRICT	1	73,033.52
		Total(District Description)		73,033.52
3102000		DIERKS SCHOOL DISTRICT	1	33,004.32
		Total(District Description)		33,004.32
3104000		MINERAL SPRINGS SCHOOL DIST.	1	15,308.60
			2	180.00
		Total(District Description)		15,488.60
3105000		NASHVILLE SCHOOL DISTRICT	1	118,117.50
		Total(District Description)		118,117.50
3201000		BATESVILLE SCHOOL DISTRICT	1	143,202.64
		Total(District Description)		143,202.64
3203000		CUSHMAN SCHOOL DISTRICT	1	23,363.00
		Total(District Description)		23,363.00
3209000		SOUTHSIDE SCHOOL DISTRICT	1	108,272.58
		Total(District Description)		108,272.58
3211000		MIDLAND SCHOOL DISTRICT	1	21,092.50
		Total(District Description)		21,092.50
3212000		CEDAR RIDGE SCHOOL DISTRICT	1	77,180.58
			2	45.00
		Total(District Description)		77,225.58
3301000		CALICO ROCK SCHOOL DISTRICT	1	22,940.00
		Total(District Description)		22,940.00
3302000		MELBOURNE SCHOOL DISTRICT	1	18,110.00
			2	3,348.00
		Total(District Description)		21,458.00
3306000		IZARD CO. CONS. SCHOOL DIST.	1	25,985.00

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
		Total(District Description)		25,985.00
	3403000	NEWPORT SCHOOL DISTRICT	1	86,599.45
			2	270.00
		Total(District Description)		86,869.45
	3405000	JACKSON CO. SCHOOL DISTRICT	1	45,958.42
		Total(District Description)		45,958.42
	3502000	DOLLARWAY SCHOOL DISTRICT	1	144,962.85
			2	1,456.60
		Total(District Description)		146,419.45
	3505000	PINE BLUFF SCHOOL DISTRICT	1	207,100.71
			2	0.00
		Total(District Description)		207,100.71
	3509000	WATSON CHAPEL SCHOOL DISTRICT	1	151,123.10
			2	200.00
		Total(District Description)		151,323.10
	3510000	WHITE HALL SCHOOL DISTRICT	1	188,541.45
			2	453.17
		Total(District Description)		188,994.62
	3601000	CLARKSVILLE SCHOOL DISTRICT	1	123,535.53
			2	171.00
		Total(District Description)		123,706.53
	3604000	LAMAR SCHOOL DISTRICT	1	41,214.87
			2	900.00
		Total(District Description)		42,114.87
	3606000	WESTSIDE SCHOOL DISTRICT	1	39,705.50
		Total(District Description)		39,705.50
	3701000	BRADLEY SCHOOL DISTRICT	1	18,175.00
			2	2,677.50
		Total(District Description)		20,852.50
	3704000	LAFAYETTE COUNTY SCHOOL DISTRI	1	26,072.65
		Total(District Description)		26,072.65
	3804000	HOXIE SCHOOL DISTRICT	1	27,199.37
		Total(District Description)		27,199.37
	3806000	SLOAN-HENDRIX SCHOOL DIST.	1	19,222.50
			2	101.22
		Total(District Description)		19,323.72
	3809000	HILLCREST SCHOOL DISTRICT	1	24,795.00
		Total(District Description)		24,795.00
	3810000	LAWRENCE COUNTY SCHOOL DISTRIC	1	52,516.25
			2	42.58
		Total(District Description)		52,558.83
	3820000	NORTHEAST ARK. EDUC. CO-OP	2	2,907.50
		Total(District Description)		2,907.50
	3840700	IMBODEN CHARTER SCHOOL DIST	1	839.48

Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded

YR	LEA	District	Fund	61710-61719 Certified.
		Total(District Description)		839.48
	3904000	LEE COUNTY SCHOOL DISTRICT	1	18,992.24
		Total(District Description)		18,992.24
	4003000	STAR CITY SCHOOL DISTRICT	1	76,490.82
			2	1,821.60
		Total(District Description)		78,312.42
	4101000	ASHDOWN SCHOOL DISTRICT	1	145,451.78
			2	3,362.50
		Total(District Description)		148,814.28
	4102000	FOREMAN SCHOOL DISTRICT	1	25,475.41
		Total(District Description)		25,475.41
	4201000	BOONEVILLE SCHOOL DISTRICT	1	48,755.00
		Total(District Description)		48,755.00
	4202000	MAGAZINE SCHOOL DISTRICT	1	33,296.26
		Total(District Description)		33,296.26
	4203000	PARIS SCHOOL DISTRICT	1	59,324.38
			2	120.00
		Total(District Description)		59,444.38
	4204000	SCRANTON SCHOOL DISTRICT	1	32,087.01
		Total(District Description)		32,087.01
	4301000	LONOKE SCHOOL DISTRICT	1	129,722.94
			2	1,682.75
		Total(District Description)		131,405.69
	4302000	ENGLAND SCHOOL DISTRICT	1	62,675.00
		Total(District Description)		62,675.00
	4303000	CARLISLE SCHOOL DISTRICT	1	44,997.54
			2	390.00
		Total(District Description)		45,387.54
	4304000	CABOT SCHOOL DISTRICT	1	519,903.52
			2	2,537.60
		Total(District Description)		522,441.12
	4401000	HUNTSVILLE SCHOOL DISTRICT	1	113,522.50
			2	30.00
		Total(District Description)		113,552.50
	4501000	FLIPPIN SCHOOL DISTRICT	1	52,695.43
			2	120.00
		Total(District Description)		52,815.43
	4502000	YELLVILLE-SUMMIT SCHOOL DIST.	1	41,121.58
		Total(District Description)		41,121.58
	4602000	GENOA CENTRAL SCHOOL DISTRICT	1	59,992.00
		Total(District Description)		59,992.00
	4603000	FOUKE SCHOOL DISTRICT	1	57,184.70
			2	812.50
		Total(District Description)		57,997.20

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Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
4605000	TEXARKANA SCHOOL DISTRICT		1	413,902.15
			2	72,981.60
		Total(District Description)		486,883.75
4702000	BLYTHEVILLE SCHOOL DISTRICT		1	4,290.00
		Total(District Description)		4,290.00
4706000	SO. MISS. COUNTY SCHOOL DIST.		2	0.00
		Total(District Description)		0.00
4708000	GOSNELL SCHOOL DISTRICT		1	103,595.11
			2	-55.00
		Total(District Description)		103,540.11
4712000	MANILA SCHOOL DISTRICT		1	50,444.74
		Total(District Description)		50,444.74
4801000	BRINKLEY SCHOOL DISTRICT		1	50.00
		Total(District Description)		50.00
4901000	CADDO HILLS SCHOOL DISTRICT		1	10,430.85
		Total(District Description)		10,430.85
4902000	MOUNT IDA SCHOOL DISTRICT		1	26,410.00
		Total(District Description)		26,410.00
5006000	PRESCOTT SCHOOL DISTRICT		1	95,189.20
		Total(District Description)		95,189.20
5008000	NEVADA SCHOOL DISTRICT		1	23,299.72
		Total(District Description)		23,299.72
5102000	JASPER SCHOOL DISTRICT		1	78,919.50
		Total(District Description)		78,919.50
5106000	DEER/MT. JUDEA SCHOOL DISTRICT		1	27,226.06
		Total(District Description)		27,226.06
5201000	BEARDEN SCHOOL DISTRICT		1	24,490.78
			2	733.75
		Total(District Description)		25,224.53
5204000	CAMDEN FAIRVIEW SCHOOL DIST.		1	172,244.13
			2	75.00
		Total(District Description)		172,319.13
5205000	HARMONY GROVE SCHOOL DISTRICT		1	80,793.91
			2	91.50
		Total(District Description)		80,885.41
5206000	STEPHENS SCHOOL DISTRICT		1	14,800.00
		Total(District Description)		14,800.00
5301000	EAST END SCHOOL DISTRICT		1	13,278.22
			2	-17.50
		Total(District Description)		13,260.72
5303000	PERRYVILLE SCHOOL DISTRICT		1	68,982.04
		Total(District Description)		68,982.04
5401000	BARTON-LEXA SCHOOL DISTRICT		1	28,525.00
		Total(District Description)		28,525.00

**Arkansas Department of Education
Arkansas Public School Computer Network
Salary Fund and Operating Fund Substitute Salary Expenditures
Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
	5403000	HELENA/ W.HELENA SCHOOL DIST.	1	52,748.30
		Total(District Description)		52,748.30
	5404000	MARVELL SCHOOL DISTRICT	1	467.80
		Total(District Description)		467.80
	5420000	GREAT RIVERS EDUC. SERV. CO-OP	2	445.50
		Total(District Description)		445.50
	5501000	DELIGHT SCHOOL DISTRICT	1	14,785.00
		Total(District Description)		14,785.00
	5502000	CENTERPOINT SCHOOL DISTRICT	1	63,132.45
			2	2,450.00
		Total(District Description)		65,582.45
	5503000	KIRBY SCHOOL DISTRICT	1	25,508.50
			2	800.00
		Total(District Description)		26,308.50
	5504000	MURFREESBORO SCHOOL DISTRICT	1	20,776.00
		Total(District Description)		20,776.00
	5602000	HARRISBURG SCHOOL DISTRICT	2	0.00
		Total(District Description)		0.00
	5604000	MARKED TREE SCHOOL DISTRICT	1	28,067.93
			2	0.00
		Total(District Description)		28,067.93
	5605000	TRUMANN SCHOOL DISTRICT	1	90,030.00
			2	70.00
		Total(District Description)		90,100.00
	5607000	WEINER SCHOOL DISTRICT	1	824.67
			2	45.00
		Total(District Description)		869.67
	5608000	EAST POINSETT CO. SCHOOL DIST.	1	9,245.88
			2	1,787.50
		Total(District Description)		11,033.38
	5703000	MENA SCHOOL DISTRICT	1	110,091.82
			2	32.50
		Total(District Description)		110,124.32
	5704000	VAN COVE SCHOOL DISTRICT	1	28,686.30
		Total(District Description)		28,686.30
	5705000	WICKES SCHOOL DISTRICT	1	54,515.02
			2	110.00
		Total(District Description)		54,625.02
	5706000	OUACHITA RIVER SCHOOL DISTRICT	1	46,228.90
			2	40.00
		Total(District Description)		46,268.90
	5801000	ATKINS SCHOOL DISTRICT	1	71,576.08
			2	50.00
		Total(District Description)		71,626.08

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Substitute Salaries for Certified Positions (Object Range 61710-61719)
Categorical Funds Excluded**

YR	LEA	District	Fund	61710-61719 Certified.
	5802000	DOVER SCHOOL DISTRICT	1	57,325.00
			2	955.00
		Total(District Description)		58,280.00
	5803000	HECTOR SCHOOL DISTRICT	1	44,816.46
			2	0.00
		Total(District Description)		44,816.46
	5804000	POTTSVILLE SCHOOL DISTRICT	1	95,597.70
		Total(District Description)		95,597.70
	5805000	RUSSELLVILLE SCHOOL DISTRICT	1	308,800.83
		Total(District Description)		308,800.83
	5901000	DES ARC SCHOOL DISTRICT	1	39,208.11
		Total(District Description)		39,208.11
	5903000	HAZEN SCHOOL DISTRICT	1	1,428.63
			2	47,754.83
		Total(District Description)		49,183.46
	6001000	LITTLE ROCK SCHOOL DISTRICT	1	1,837,990.02
		Total(District Description)		1,837,990.02
	6002000	N. LITTLE ROCK SCHOOL DISTRICT	1	219,105.79
			2	28,668.81
		Total(District Description)		247,774.60
	6003000	PULASKI CO. SPEC. SCHOOL DIST.	1	1,511,658.36
			2	1,080.00
		Total(District Description)		1,512,738.36
	6040700	ACADEMIC PLUS SCHOOL DISTRICT	1	35,271.54
			2	762.97
		Total(District Description)		36,034.51
	6041700	LISA ACADEMY	1	0.00
		Total(District Description)		0.00
	6042700	DREAMLAND ACADEMY	1	560.00
			2	5,775.00
		Total(District Description)		6,335.00
	6044700	COVENANTKEEPERS CHARTER SCHOOL	1	0.00
		Total(District Description)		0.00
	6045700	ESTEM ELEMENTARY PUBLIC CHARTE	1	0.00
		Total(District Description)		0.00
	6046700	ESTEM MIDDLE PUBLIC CHARTER	1	0.00
		Total(District Description)		0.00
	6047700	ESTEM HIGH CHARTER	1	0.00
		Total(District Description)		0.00
	6048700	LISA ACADEMY NORTH	1	0.00
		Total(District Description)		0.00
	6102000	MAYNARD SCHOOL DISTRICT	1	28,668.76
		Total(District Description)		28,668.76
	6103000	POCAHONTAS SCHOOL DISTRICT	1	96,429.98

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YR	LEA	District	Fund	61710-61719 Certified.
		Total(District Description)		96,429.98
6202000		HUGHES SCHOOL DISTRICT	1	1,000.00
		Total(District Description)		1,000.00
6301000		BAUXITE SCHOOL DISTRICT	1	47,682.50
		Total(District Description)		47,682.50
6302000		BENTON SCHOOL DISTRICT	1	25,219.57
		Total(District Description)		25,219.57
6303000		BRYANT SCHOOL DISTRICT	1	266,241.01
			2	137.50
		Total(District Description)		266,378.51
6304000		HARMONY GROVE SCHOOL DISTRICT	1	46,262.50
		Total(District Description)		46,262.50
6401000		WALDRON SCHOOL DISTRICT	1	106,216.51
			2	2,660.00
		Total(District Description)		108,876.51
6502000		SEARCY COUNTY SCHOOL DISTRICT	1	39,965.00
			2	80.00
		Total(District Description)		40,045.00
6505000		OZARK MOUNTAIN SCHOOL DISTRICT	1	59,612.54
		Total(District Description)		59,612.54
6601000		FORT SMITH SCHOOL DISTRICT	1	794,154.17
			2	9,361.66
		Total(District Description)		803,515.83
6602000		GREENWOOD SCHOOL DISTRICT	1	292,273.10
		Total(District Description)		292,273.10
6603000		HACKETT SCHOOL DISTRICT	1	20,890.00
		Total(District Description)		20,890.00
6604000		HARTFORD SCHOOL DISTRICT	1	18,212.50
		Total(District Description)		18,212.50
6605000		LAVACA SCHOOL DISTRICT	1	68,854.90
			2	300.00
		Total(District Description)		69,154.90
6606000		MANSFIELD SCHOOL DISTRICT	1	41,130.00
		Total(District Description)		41,130.00
6701000		DEQUEEN SCHOOL DISTRICT	1	196,845.03
			2	0.00
		Total(District Description)		196,845.03
6703000		HORATIO SCHOOL DISTRICT	1	42,710.32
			2	1,512.00
		Total(District Description)		44,222.32
6802000		CAVE CITY SCHOOL DISTRICT	1	61,435.00
			2	0.00
		Total(District Description)		61,435.00
6804000		HIGHLAND SCHOOL DISTRICT	1	68,950.00

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Substitute Salaries for Certified Positions (Object Range 61710-61719)
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YR	LEA	District	Fund	61710-61719 Certified.
		Total(District Description)		68,950.00
	6806000	TWIN RIVERS SCHOOL DISTRICT	1	41,104.65
			2	4,743.90
		Total(District Description)		45,848.55
	6901000	MOUNTAIN VIEW SCHOOL DISTRICT	1	91,604.35
		Total(District Description)		91,604.35
	7001000	EL DORADO SCHOOL DISTRICT	1	1,949.72
		Total(District Description)		1,949.72
	7003000	JUNCTION CITY SCHOOL DISTRICT	1	29,217.15
			2	5,780.00
		Total(District Description)		34,997.15
	7006000	NORPHLET SCHOOL DISTRICT	1	17,752.50
		Total(District Description)		17,752.50
	7007000	PARKERS CHAPEL SCHOOL DIST.	1	25,620.00
		Total(District Description)		25,620.00
	7008000	SMACKOVER SCHOOL DISTRICT	1	42,375.00
		Total(District Description)		42,375.00
	7009000	STRONG-HUTTIG SCHOOL DISTRICT	1	66,527.48
			2	1,300.00
		Total(District Description)		67,827.48
	7102000	CLINTON SCHOOL DISTRICT	1	56,520.56
			2	3,470.00
		Total(District Description)		59,990.56
	7104000	SHIRLEY SCHOOL DISTRICT	1	30,300.75
			2	159.00
		Total(District Description)		30,459.75
	7105000	SOUTH SIDE SCHOOL DISTRICT	1	26,048.50
			2	1,325.00
		Total(District Description)		27,373.50
	7201000	ELKINS SCHOOL DISTRICT	1	69,633.33
		Total(District Description)		69,633.33
	7202000	FARMINGTON SCHOOL DISTRICT	1	151,315.22
			2	210.00
		Total(District Description)		151,525.22
	7203000	FAYETTEVILLE SCHOOL DISTRICT	1	710,988.15
		Total(District Description)		710,988.15
	7204000	GREENLAND SCHOOL DISTRICT	1	40,308.70
		Total(District Description)		40,308.70
	7205000	LINCOLN SCHOOL DISTRICT	1	116,932.46
		Total(District Description)		116,932.46
	7206000	PRAIRIE GROVE SCHOOL DISTRICT	1	134,460.00
			2	30.00
		Total(District Description)		134,490.00
	7207000	SPRINGDALE SCHOOL DISTRICT	1	858,712.90

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YR	LEA	District	Fund	61710-61719 Certified.
			2	187.86
		Total(District Description)		858,900.76
7208000		WEST FORK SCHOOL DISTRICT	1	35,022.56
		Total(District Description)		35,022.56
7301000		BALD KNOB SCHOOL DISTRICT	1	69,100.00
			2	11,894.50
		Total(District Description)		80,994.50
7302000		BEEBE SCHOOL DISTRICT	1	30,200.00
		Total(District Description)		30,200.00
7303000		BRADFORD SCHOOL DISTRICT	1	24,616.00
			2	625.00
		Total(District Description)		25,241.00
7304000		WHITE CO. CENTRAL SCHOOL DIST.	1	35,886.55
		Total(District Description)		35,886.55
7307000		RIVERVIEW SCHOOL DISTRICT	1	64,697.75
			2	137.50
		Total(District Description)		64,835.25
7309000		PANGBURN SCHOOL DISTRICT	1	28,940.63
		Total(District Description)		28,940.63
7310000		ROSE BUD SCHOOL DISTRICT	1	48,620.00
		Total(District Description)		48,620.00
7311000		SEARCY SCHOOL DISTRICT	1	235,566.11
		Total(District Description)		235,566.11
7401000		AUGUSTA SCHOOL DISTRICT	1	34,015.11
			2	3,063.25
		Total(District Description)		37,078.36
7403000		MCCRORY SCHOOL DISTRICT	1	31,944.50
			2	224.00
		Total(District Description)		32,168.50
7503000		DANVILLE SCHOOL DISTRICT	1	111,537.25
		Total(District Description)		111,537.25
7504000		DARDANELLE SCHOOL DISTRICT	1	137,043.00
		Total(District Description)		137,043.00
7509000		WESTERN YELL CO. SCHOOL DIST.	1	23,966.10
		Total(District Description)		23,966.10
7510000		TWO RIVERS SCHOOL DISTRICT	1	45,660.67
		Total(District Description)		45,660.67
7601000		LITTLE ROCK SD - MAGNET	1	280,052.00
			2	0.00
		Total(District Description)		280,052.00
Total(Fiscal Year)				25,044,306.53

Classified Substitute Salary EXPENDITURES

Substitute Salaries for Classified Positions (Object Range 61720-61729), Fund 2*

FY	LEA	DISTRICT		61720 Classified.
09	0101000	DEWITT SCHOOL DISTRICT	2	21,845.96
			8	13,456.74
		Total(District Description)		35,302.70
	0104000	STUTT GART SCHOOL DISTRICT	2	6,125.00
		Total(District Description)		6,125.00
	0201000	CROSSETT SCHOOL DISTRICT	2	36,597.08
			8	39,180.90
		Total(District Description)		75,777.98
	0203000	HAMBURG SCHOOL DISTRICT	2	25,171.54
			8	22,222.35
		Total(District Description)		47,393.89
	0302000	COTTER SCHOOL DISTRICT	2	4,615.35
			8	1,703.59
		Total(District Description)		6,318.94
	0303000	MOUNTAIN HOME SCHOOL DISTRICT	2	103,667.81
			8	7,693.03
		Total(District Description)		111,360.84
	0304000	NORFORK SCHOOL DISTRICT	2	14,771.77
			8	1,211.30
		Total(District Description)		15,983.07
	0401000	BENTONVILLE SCHOOL DISTRICT	2	55,251.98
			8	20,773.55
		Total(District Description)		76,025.53
	0402000	DECATUR SCHOOL DISTRICT	2	11,698.94
			8	1,844.06
		Total(District Description)		13,543.00
	0403000	GENTRY SCHOOL DISTRICT	2	32,968.28
			8	16,949.42
		Total(District Description)		49,917.70
	0404000	GRAVETTE SCHOOL DISTRICT	2	33,676.77
			8	6,857.41
		Total(District Description)		40,534.18
	0406000	SILOAM SPRINGS SCHOOL DISTRICT	2	19,587.50
			8	22,571.76
		Total(District Description)		42,159.26
	0407000	PEA RIDGE SCHOOL DISTRICT	2	7,910.09
			8	6,119.89
		Total(District Description)		14,029.98
	0441700	NORTHWEST ARK ACADEMY FINE ART	2	553.50
		Total(District Description)		553.50
	0501000	ALPENA SCHOOL DISTRICT	2	6,814.24
			8	1,461.06
		Total(District Description)		8,275.30
	0502000	BERGMAN SCHOOL DISTRICT	2	21,986.83
			8	4,793.77
		Total(District Description)		26,780.60
	0503000	HARRISON SCHOOL DISTRICT	2	91,529.40

		8	23,438.92
	Total(District Description)		114,968.32
0504000	OMAHA SCHOOL DISTRICT	2	14,587.90
		8	3,020.00
	Total(District Description)		17,607.90
0505000	VALLEY SPRINGS SCHOOL DISTRICT	2	13,030.31
		8	7,590.27
	Total(District Description)		20,620.58
0506000	LEAD HILL SCHOOL DISTRICT	2	26,659.05
		8	746.25
	Total(District Description)		27,405.30
0520000	OZARKS UNLTD. RESOURCE CO-OP	2	48,758.37
	Total(District Description)		48,758.37
0601000	HERMITAGE SCHOOL DISTRICT	2	22,302.87
		8	872.93
	Total(District Description)		23,175.80
0602000	WARREN SCHOOL DISTRICT	2	88,759.21
		8	14,022.31
	Total(District Description)		102,781.52
0701000	HAMPTON SCHOOL DISTRICT	2	26,850.19
		8	26,035.34
	Total(District Description)		52,885.53
0801000	BERRYVILLE SCHOOL DISTRICT	2	18,845.14
		8	12,894.07
	Total(District Description)		31,739.21
0802000	EUREKA SPRINGS SCHOOL DISTRICT	2	54,457.26
		7	7,247.33
		8	6,139.62
	Total(District Description)		67,844.21
0803000	GREEN FOREST SCHOOL DISTRICT	2	27,946.05
		8	12,763.14
	Total(District Description)		40,709.19
0901000	DERMOTT SCHOOL DISTRICT	2	18,927.31
		8	7,754.57
	Total(District Description)		26,681.88
1002000	ARKADELPHIA SCHOOL DISTRICT	2	46,799.40
	Total(District Description)		46,799.40
1020000	DAWSON EDUCATION SERVICE CO-OP	2	19,981.70
	Total(District Description)		19,981.70
1101000	CORNING SCHOOL DISTRICT	2	42,154.34
		8	1,335.78
	Total(District Description)		43,490.12
1104000	PIGGOTT SCHOOL DISTRICT	2	29,242.75
		8	4,821.53
	Total(District Description)		34,064.28
1201000	CONCORD SCHOOL DISTRICT	2	8,121.99
		8	1,650.00
	Total(District Description)		9,771.99
1202000	HEBER SPRINGS SCHOOL DISTRICT	2	42,041.78
		8	6,062.06
	Total(District Description)		48,103.84
1203000	QUITMAN SCHOOL DISTRICT	2	4,231.37

		8	3,361.44
	Total(District Description)		7,592.81
1204000	WEST SIDE SCHOOL DISTRICT	2	6,757.75
		8	2,193.75
	Total(District Description)		8,951.50
1304000	WOODLAWN SCHOOL DISTRICT	2	17,839.66
		8	1,747.50
	Total(District Description)		19,587.16
1305000	CLEVELAND COUNTY SCHOOL DIST.	2	10,431.46
		8	3,973.28
	Total(District Description)		14,404.74
1402000	MAGNOLIA SCHOOL DISTRICT	2	109,509.42
		8	25,141.48
	Total(District Description)		134,650.90
1408000	EMERSON-TAYLOR SCHOOL DISTRICT	2	4,380.04
		8	1,619.86
	Total(District Description)		5,999.90
1503000	NEMO VISTA SCHOOL DISTRICT	2	17,612.50
		8	5,390.75
	Total(District Description)		23,003.25
1505000	WONDERVIEW SCHOOL DISTRICT	2	4,474.70
		8	11,669.49
	Total(District Description)		16,144.19
1507000	SO. CONWAY CO. SCHOOL DISTRICT	2	12,114.78
	Total(District Description)		12,114.78
1601000	BAY SCHOOL DISTRICT	2	2,362.88
		8	8,111.59
	Total(District Description)		10,474.47
1602000	WESTSIDE CONS. SCHOOL DISTRICT	2	104,725.82
		8	27,184.51
	Total(District Description)		131,910.33
1605000	BUFFALO IS. CENTRAL SCH. DIST.	2	117,520.05
		8	5,403.75
	Total(District Description)		122,923.80
1608000	JONESBORO SCHOOL DISTRICT	2	26,722.34
		8	39,009.11
	Total(District Description)		65,731.45
1611000	NETTLETON SCHOOL DISTRICT	2	70,413.62
		8	31,851.17
	Total(District Description)		102,264.79
1612000	VALLEY VIEW SCHOOL DISTRICT	2	71,857.33
		8	25,828.13
	Total(District Description)		97,685.46
1613000	RIVERSIDE SCHOOL DISTRICT	2	21,660.11
		8	4,637.41
	Total(District Description)		26,297.52
1701000	ALMA SCHOOL DISTRICT	2	55,784.59
		8	13,930.75
	Total(District Description)		69,715.34
1702000	CEDARVILLE SCHOOL DISTRICT	2	34,680.95
		8	4,501.00
	Total(District Description)		39,181.95

1703000	MOUNTAINBURG SCHOOL DISTRICT	2	7,140.00
		8	6,637.50
	Total(District Description)		13,777.50
1704000	MULBERRY SCHOOL DISTRICT	2	4,508.06
		8	2,018.25
	Total(District Description)		6,526.31
1705000	VAN BUREN SCHOOL DISTRICT	2	37,357.47
		8	13,483.14
	Total(District Description)		50,840.61
1802000	EARLE SCHOOL DISTRICT	2	10,492.95
		8	48,423.72
	Total(District Description)		58,916.67
1803000	WEST MEMPHIS SCHOOL DISTRICT	8	49,671.55
	Total(District Description)		49,671.55
1804000	MARION SCHOOL DISTRICT	2	51,354.53
		8	16,834.83
	Total(District Description)		68,189.36
1805000	TURRELL SCHOOL DISTRICT	8	0.00
	Total(District Description)		0.00
1901000	CROSS COUNTY SCHOOL DISTRICT	2	18,770.63
		8	9,885.41
	Total(District Description)		28,656.04
1905000	WYNNE SCHOOL DISTRICT	2	8,749.99
		8	11,846.76
	Total(District Description)		20,596.75
2002000	FORDYCE SCHOOL DISTRICT	2	8,657.04
		8	3,740.14
	Total(District Description)		12,397.18
2104000	DUMAS SCHOOL DISTRICT	2	6,105.00
		7	125.00
		8	0.00
	Total(District Description)		6,230.00
2105000	MCGEEH SCHOOL DISTRICT	2	23,953.50
		8	3,285.34
	Total(District Description)		27,238.84
2202000	DREW CENTRAL SCHOOL DISTRICT	2	28,239.24
		8	9,987.50
	Total(District Description)		38,226.74
2203000	MONTICELLO SCHOOL DISTRICT	2	40,524.23
		8	24,974.63
	Total(District Description)		65,498.86
2220000	SOUTHEAST ARK. EDUC. CO-OP	2	260.00
	Total(District Description)		260.00
2301000	CONWAY SCHOOL DISTRICT	2	119,728.37
	Total(District Description)		119,728.37
2303000	GREENBRIER SCHOOL DISTRICT	2	23,974.00
		7	1,080.76
		8	22,897.30
	Total(District Description)		47,952.06
2304000	GUY-PERKINS SCHOOL DISTRICT	2	7,488.13
		8	7,042.09
	Total(District Description)		14,530.22

2305000	MAYFLOWER SCHOOL DISTRICT	2	19,064.88
		8	0.00
	Total(District Description)		19,064.88
2306000	MT. VERNON/ENOLA SCHOOL DIST.	2	7,372.56
		8	5,927.02
	Total(District Description)		13,299.58
2307000	VILONIA SCHOOL DISTRICT	2	93,033.86
		8	19,450.40
	Total(District Description)		112,484.26
2402000	CHARLESTON SCHOOL DISTRICT	2	10,893.28
		8	11,000.00
	Total(District Description)		21,893.28
2403000	COUNTY LINE SCHOOL DISTRICT	2	7,918.99
		8	2,317.50
	Total(District Description)		10,236.49
2404000	OZARK SCHOOL DISTRICT	2	9,575.63
		8	31,862.15
	Total(District Description)		41,437.78
2501000	MAMMOTH SPRING SCHOOL DISTRICT	2	11,947.25
		8	4,710.00
	Total(District Description)		16,657.25
2502000	SALEM SCHOOL DISTRICT	2	13,071.62
		8	6,350.00
	Total(District Description)		19,421.62
2503000	VIOLA SCHOOL DISTRICT	2	8,186.00
		8	8,700.00
	Total(District Description)		16,886.00
2601000	CUTTER-MORNING STAR SCH. DIST.	2	7,507.50
		8	637.00
	Total(District Description)		8,144.50
2602000	FOUNTAIN LAKE SCHOOL DISTRICT	2	42,800.55
		8	7,563.02
	Total(District Description)		50,363.57
2603000	HOT SPRINGS SCHOOL DISTRICT	2	40,678.80
		8	34,031.26
	Total(District Description)		74,710.06
2604000	JESSIEVILLE SCHOOL DISTRICT	2	13,390.63
		8	5,072.50
	Total(District Description)		18,463.13
2605000	LAKE HAMILTON SCHOOL DISTRICT	2	42,440.77
	Total(District Description)		42,440.77
2606000	LAKESIDE SCHOOL DISTRICT	2	208,293.48
		8	11,254.64
	Total(District Description)		219,548.12
2607000	MOUNTAIN PINE SCHOOL DISTRICT	2	18,379.50
		8	2,822.85
	Total(District Description)		21,202.35
2703000	POYEN SCHOOL DISTRICT	2	5,903.91
		8	3,163.14
	Total(District Description)		9,067.05
2705000	SHERIDAN SCHOOL DISTRICT	2	172,126.14
		8	79,234.63

	Total(District Description)		251,360.77
2803000	MARMADUKE SCHOOL DISTRICT	2	16,100.00
		8	3,850.00
	Total(District Description)		19,950.00
2807000	GREENE CO. TECH SCHOOL DIST.	2	68,876.62
		8	22,729.42
	Total(District Description)		91,606.04
2808000	PARAGOULD SCHOOL DISTRICT	2	73,169.26
	Total(District Description)		73,169.26
2901000	BLEVINS SCHOOL DISTRICT	2	4,670.10
		8	1,906.08
	Total(District Description)		6,576.18
2903000	HOPE SCHOOL DISTRICT	2	277.50
	Total(District Description)		277.50
3001000	BISMARCK SCHOOL DISTRICT	2	104,124.48
		7	540.00
		8	17,130.32
	Total(District Description)		121,794.80
3002000	GLEN ROSE SCHOOL DISTRICT	2	24,854.63
		8	21,436.94
	Total(District Description)		46,291.57
3003000	MAGNET COVE SCHOOL DIST.	2	3,855.00
		8	7,172.84
	Total(District Description)		11,027.84
3004000	MALVERN SCHOOL DISTRICT	2	70,172.03
		8	9,704.71
	Total(District Description)		79,876.74
3005000	OUACHITA SCHOOL DISTRICT	2	28,396.81
		8	6,156.47
	Total(District Description)		34,553.28
3102000	DIERKS SCHOOL DISTRICT	2	14,894.78
		8	2,465.05
	Total(District Description)		17,359.83
3104000	MINERAL SPRINGS SCHOOL DIST.	2	27,196.20
		8	7,254.18
	Total(District Description)		34,450.38
3105000	NASHVILLE SCHOOL DISTRICT	2	26,709.47
		8	22,938.99
	Total(District Description)		49,648.46
3201000	BATESVILLE SCHOOL DISTRICT	2	603,580.59
		8	518.64
	Total(District Description)		604,099.23
3203000	CUSHMAN SCHOOL DISTRICT	2	21,926.36
		8	14,876.00
	Total(District Description)		36,802.36
3209000	SOUTHSIDE SCHOOL DISTRICT	2	74,310.69
		8	12,275.68
	Total(District Description)		86,586.37
3211000	MIDLAND SCHOOL DISTRICT	2	12,881.06
		8	5,000.00
	Total(District Description)		17,881.06
3212000	CEDAR RIDGE SCHOOL DISTRICT	2	57,521.62

		8	4,347.65
	Total(District Description)		61,869.27
3301000	CALICO ROCK SCHOOL DISTRICT	2	2,497.71
		8	516.60
	Total(District Description)		3,014.31
3302000	MELBOURNE SCHOOL DISTRICT	2	10,165.90
		8	3,647.68
	Total(District Description)		13,813.58
3306000	IZARD CO. CONS. SCHOOL DIST.	2	11,247.00
		8	4,275.00
	Total(District Description)		15,522.00
3403000	NEWPORT SCHOOL DISTRICT	2	87,462.37
		8	43,175.87
	Total(District Description)		130,638.24
3405000	JACKSON CO. SCHOOL DISTRICT	2	46,537.13
		8	1,584.69
	Total(District Description)		48,121.82
3502000	DOLLARWAY SCHOOL DISTRICT	2	78,026.65
		8	34,134.29
	Total(District Description)		112,160.94
3505000	PINE BLUFF SCHOOL DISTRICT	2	41,155.81
		8	60,049.47
	Total(District Description)		101,205.28
3509000	WATSON CHAPEL SCHOOL DISTRICT	2	6,350.00
	Total(District Description)		6,350.00
3510000	WHITE HALL SCHOOL DISTRICT	2	89,603.14
		8	32,108.74
	Total(District Description)		121,711.88
3520000	ARK. RIVER EDUC. SERVICE CNTR.	2	97.50
	Total(District Description)		97.50
3540700	HOPE ACADEMY	2	0.00
	Total(District Description)		0.00
3601000	CLARKSVILLE SCHOOL DISTRICT	2	41,558.52
		8	6,642.90
	Total(District Description)		48,201.42
3604000	LAMAR SCHOOL DISTRICT	2	84,261.57
		7	244.75
		8	8,126.21
	Total(District Description)		92,632.53
3606000	WESTSIDE SCHOOL DISTRICT	2	5,793.50
		8	6,186.59
	Total(District Description)		11,980.09
3701000	BRADLEY SCHOOL DISTRICT	2	6,246.00
		8	270.00
	Total(District Description)		6,516.00
3704000	LAFAYETTE COUNTY SCHOOL DISTRI	2	10,676.26
		8	9,072.53
	Total(District Description)		19,748.79
3804000	HOXIE SCHOOL DISTRICT	2	46,642.52
	Total(District Description)		46,642.52
3806000	SLOAN-HENDRIX SCHOOL DIST.	2	4,582.66
		8	340.75

	Total(District Description)		4,923.41
3809000	HILLCREST SCHOOL DISTRICT	2	15,400.68
		8	2,145.93
	Total(District Description)		17,546.61
3810000	LAWRENCE COUNTY SCHOOL DISTRICT	2	11,024.73
		8	4,578.29
	Total(District Description)		15,603.02
3820000	NORTHEAST ARK. EDUC. CO-OP	2	26,345.21
	Total(District Description)		26,345.21
3840700	IMBODEN CHARTER SCHOOL DIST	2	59.04
	Total(District Description)		59.04
3904000	LEE COUNTY SCHOOL DISTRICT	2	23,178.90
		8	24,148.77
	Total(District Description)		47,327.67
4003000	STAR CITY SCHOOL DISTRICT	2	22,127.42
		8	8,528.40
	Total(District Description)		30,655.82
4101000	ASHDOWN SCHOOL DISTRICT	2	51,857.23
		8	6,909.74
	Total(District Description)		58,766.97
4102000	FOREMAN SCHOOL DISTRICT	2	27,972.55
		8	28,789.29
	Total(District Description)		56,761.84
4201000	BOONEVILLE SCHOOL DISTRICT	2	10,281.60
		8	3,060.69
	Total(District Description)		13,342.29
4202000	MAGAZINE SCHOOL DISTRICT	2	17,969.50
		8	2,213.00
	Total(District Description)		20,182.50
4203000	PARIS SCHOOL DISTRICT	2	108,235.85
		8	11,760.02
	Total(District Description)		119,995.87
4204000	SCRANTON SCHOOL DISTRICT	2	25,005.55
		8	2,150.60
	Total(District Description)		27,156.15
4301000	LONOKE SCHOOL DISTRICT	2	23,335.05
		8	20,527.33
	Total(District Description)		43,862.38
4302000	ENGLAND SCHOOL DISTRICT	2	3,611.24
		8	4,183.74
	Total(District Description)		7,794.98
4303000	CARLISLE SCHOOL DISTRICT	2	5,160.00
	Total(District Description)		5,160.00
4304000	CABOT SCHOOL DISTRICT	2	186,637.79
		8	67,435.20
	Total(District Description)		254,072.99
4401000	HUNTSVILLE SCHOOL DISTRICT	2	71,956.43
		8	37,489.00
	Total(District Description)		109,445.43
4501000	FLIPPIN SCHOOL DISTRICT	2	29,205.00
		8	675.59
	Total(District Description)		29,880.59

4502000	YELLVILLE-SUMMIT SCHOOL DIST.	2	12,075.55
		8	0.00
	Total(District Description)		12,075.55
4603000	FOUKE SCHOOL DISTRICT	2	33,734.32
		8	6,085.01
	Total(District Description)		39,819.33
4605000	TEXARKANA SCHOOL DISTRICT	2	19,215.98
		8	130,342.32
	Total(District Description)		149,558.30
4701000	ARMOREL SCHOOL DISTRICT	2	21,480.54
		8	16,033.96
	Total(District Description)		37,514.50
4702000	BLYTHEVILLE SCHOOL DISTRICT	2	0.00
	Total(District Description)		0.00
4706000	SO. MISS. COUNTY SCHOOL DIST.	2	457.60
		8	14,409.69
	Total(District Description)		14,867.29
4708000	GOSNELL SCHOOL DISTRICT	2	42,322.44
	Total(District Description)		42,322.44
4712000	MANILA SCHOOL DISTRICT	2	39,148.00
		8	8,519.69
	Total(District Description)		47,667.69
4713000	OSCEOLA SCHOOL DISTRICT	8	14,791.00
	Total(District Description)		14,791.00
4801000	BRINKLEY SCHOOL DISTRICT	2	12,268.75
		8	10,877.79
	Total(District Description)		23,146.54
4802000	CLARENDON SCHOOL DISTRICT	2	1,898.67
		8	1,296.90
	Total(District Description)		3,195.57
4901000	CADDO HILLS SCHOOL DISTRICT	2	9,276.95
	Total(District Description)		9,276.95
4902000	MOUNT IDA SCHOOL DISTRICT	2	5,951.00
		8	3,829.05
	Total(District Description)		9,780.05
5006000	PRESCOTT SCHOOL DISTRICT	2	18,578.33
		8	23,218.23
	Total(District Description)		41,796.56
5008000	NEVADA SCHOOL DISTRICT	2	27,022.70
		8	1,888.00
	Total(District Description)		28,910.70
5102000	JASPER SCHOOL DISTRICT	2	22,500.93
		8	3,666.00
	Total(District Description)		26,166.93
5106000	DEER/MT. JUDEA SCHOOL DISTRICT	2	1,399.78
	Total(District Description)		1,399.78
5201000	BEARDEN SCHOOL DISTRICT	2	3,527.52
		8	2,109.47
	Total(District Description)		5,636.99
5204000	CAMDEN FAIRVIEW SCHOOL DIST.	2	27,436.96
		8	15,933.01
	Total(District Description)		43,369.97

5205000	HARMONY GROVE SCHOOL DISTRICT	2	35,884.71
		8	5,046.09
	Total(District Description)		40,930.80
5206000	STEPHENS SCHOOL DISTRICT	2	1,406.76
	Total(District Description)		1,406.76
5220000	SOUTH CENTRAL SERVICE CO-OP	2	55,603.14
	Total(District Description)		55,603.14
5301000	EAST END SCHOOL DISTRICT	2	51,314.71
		8	8,707.51
	Total(District Description)		60,022.22
5303000	PERRYVILLE SCHOOL DISTRICT	2	38,758.13
		8	5,214.02
	Total(District Description)		43,972.15
5403000	HELENA/ W.HELENA SCHOOL DIST.	2	67,385.65
		8	12,472.92
	Total(District Description)		79,858.57
5404000	MARVELL SCHOOL DISTRICT	2	73,459.93
		8	24,861.83
	Total(District Description)		98,321.76
5501000	DELIGHT SCHOOL DISTRICT	2	22,419.55
		8	3,920.75
	Total(District Description)		26,340.30
5502000	CENTERPOINT SCHOOL DISTRICT	2	34,005.84
		8	18,623.15
	Total(District Description)		52,628.99
5503000	KIRBY SCHOOL DISTRICT	2	10,688.71
		8	85.40
	Total(District Description)		10,774.11
5504000	MURFREESBORO SCHOOL DISTRICT	2	2,548.00
		8	7,658.16
	Total(District Description)		10,206.16
5602000	HARRISBURG SCHOOL DISTRICT	2	2,946.99
	Total(District Description)		2,946.99
5604000	MARKED TREE SCHOOL DISTRICT	2	3,799.69
		8	6,664.40
	Total(District Description)		10,464.09
5605000	TRUMANN SCHOOL DISTRICT	2	37,799.72
		7	0.00
		8	5,253.75
	Total(District Description)		43,053.47
5607000	WEINER SCHOOL DISTRICT	2	1,530.00
		8	456.76
	Total(District Description)		1,986.76
5608000	EAST POINSETT CO. SCHOOL DIST.	2	4,869.30
	Total(District Description)		4,869.30
5703000	MENA SCHOOL DISTRICT	2	56,991.09
		8	24,445.59
	Total(District Description)		81,436.68
5704000	VAN COVE SCHOOL DISTRICT	2	12,258.00
		8	2,300.00
	Total(District Description)		14,558.00
5705000	WICKES SCHOOL DISTRICT	2	22,779.72

		8	20,779.30
	Total(District Description)		43,559.02
5706000	OUACHITA RIVER SCHOOL DISTRICT	2	30,735.19
		8	8,096.38
	Total(District Description)		38,831.57
5801000	ATKINS SCHOOL DISTRICT	2	19,613.50
		8	5,997.43
	Total(District Description)		25,610.93
5802000	DOVER SCHOOL DISTRICT	2	9,558.22
		7	84.00
		8	6,137.25
	Total(District Description)		15,779.47
5803000	HECTOR SCHOOL DISTRICT	2	8,888.88
		8	3,407.51
	Total(District Description)		12,296.39
5804000	POTTSVILLE SCHOOL DISTRICT	2	4,762.55
		8	5,561.50
	Total(District Description)		10,324.05
5805000	RUSSELLVILLE SCHOOL DISTRICT	2	14,507.20
	Total(District Description)		14,507.20
5901000	DES ARC SCHOOL DISTRICT	2	9,027.34
		8	4,693.81
	Total(District Description)		13,721.15
5903000	HAZEN SCHOOL DISTRICT	2	5,363.90
		8	962.50
	Total(District Description)		6,326.40
6001000	LITTLE ROCK SCHOOL DISTRICT	2	443,113.16
	Total(District Description)		443,113.16
6002000	N. LITTLE ROCK SCHOOL DISTRICT	2	12,744.36
	Total(District Description)		12,744.36
6003000	PULASKI CO. SPEC. SCHOOL DIST.	2	702,893.04
		8	306,675.67
	Total(District Description)		1,009,568.71
6040700	ACADEMIC PLUS SCHOOL DISTRICT	2	756.85
	Total(District Description)		756.85
6042700	DREAMLAND ACADEMY	2	1,735.00
	Total(District Description)		1,735.00
6044700	COVENANTKEEPERS CHARTER SCHOOL	2	15,994.00
	Total(District Description)		15,994.00
6102000	MAYNARD SCHOOL DISTRICT	2	7,419.09
		8	1,150.00
	Total(District Description)		8,569.09
6103000	POCAHONTAS SCHOOL DISTRICT	2	34,846.07
		8	44,505.75
	Total(District Description)		79,351.82
6202000	HUGHES SCHOOL DISTRICT	2	1,405.06
	Total(District Description)		1,405.06
6205000	PALESTINE-WHEATLEY SCH. DIST.	2	61,952.91
		8	5,194.21
	Total(District Description)		67,147.12
6301000	BAUXITE SCHOOL DISTRICT	2	59,218.55
		8	20,592.33

	Total(District Description)		79,810.88
6302000	BENTON SCHOOL DISTRICT	2	76,972.01
		8	11,449.08
	Total(District Description)		88,421.09
6303000	BRYANT SCHOOL DISTRICT	2	128,978.32
		7	385.00
		8	26,456.87
	Total(District Description)		155,820.19
6304000	HARMONY GROVE SCHOOL DISTRICT	2	6,403.09
		8	117.00
	Total(District Description)		6,520.09
6401000	WALDRON SCHOOL DISTRICT	2	108,002.58
		8	37,484.09
	Total(District Description)		145,486.67
6502000	SEARCY COUNTY SCHOOL DISTRICT	2	21,747.80
		8	3,421.28
	Total(District Description)		25,169.08
6505000	OZARK MOUNTAIN SCHOOL DISTRICT	2	4,268.11
		8	9,325.21
	Total(District Description)		13,593.32
6601000	FORT SMITH SCHOOL DISTRICT	2	122,180.74
		8	3,887.50
	Total(District Description)		126,068.24
6602000	GREENWOOD SCHOOL DISTRICT	2	129,933.06
		8	71,344.82
	Total(District Description)		201,277.88
6603000	HACKETT SCHOOL DISTRICT	2	5,501.60
		8	2,498.86
	Total(District Description)		8,000.46
6604000	HARTFORD SCHOOL DISTRICT	2	14,033.00
		8	3,784.00
	Total(District Description)		17,817.00
6605000	LAVACA SCHOOL DISTRICT	2	22,762.42
		8	4,412.90
	Total(District Description)		27,175.32
6606000	MANSFIELD SCHOOL DISTRICT	2	11,060.00
		8	2,054.00
	Total(District Description)		13,114.00
6701000	DEQUEEN SCHOOL DISTRICT	2	139,384.70
		8	44,499.39
	Total(District Description)		183,884.09
6703000	HORATIO SCHOOL DISTRICT	2	6,772.98
		8	10,468.31
	Total(District Description)		17,241.29
6720000	DEQUEEN/MENA EDUC. CO-OP	2	605.00
	Total(District Description)		605.00
6802000	CAVE CITY SCHOOL DISTRICT	2	42,676.32
		8	6,269.86
	Total(District Description)		48,946.18
6804000	HIGHLAND SCHOOL DISTRICT	2	30,390.80
		8	7,865.69
	Total(District Description)		38,256.49

6806000	TWIN RIVERS SCHOOL DISTRICT	2	14,980.29
		8	2,066.02
	Total(District Description)		17,046.31
6901000	MOUNTAIN VIEW SCHOOL DISTRICT	2	82,701.11
		8	10,094.96
	Total(District Description)		92,796.07
7003000	JUNCTION CITY SCHOOL DISTRICT	2	9,955.99
		7	90.00
		8	26,665.14
	Total(District Description)		36,711.13
7006000	NORPHLET SCHOOL DISTRICT	2	3,481.25
		8	2,174.25
	Total(District Description)		5,655.50
7008000	SMACKOVER SCHOOL DISTRICT	2	15,735.37
		8	3,625.00
	Total(District Description)		19,360.37
7009000	STRONG-HUTTIG SCHOOL DISTRICT	2	17,234.75
	Total(District Description)		17,234.75
7102000	CLINTON SCHOOL DISTRICT	2	20,068.98
		8	25,289.36
	Total(District Description)		45,358.34
7104000	SHIRLEY SCHOOL DISTRICT	2	1,715.00
		8	3,388.00
	Total(District Description)		5,103.00
7105000	SOUTH SIDE SCHOOL DISTRICT	2	12,220.68
		8	4,335.39
	Total(District Description)		16,556.07
7201000	ELKINS SCHOOL DISTRICT	2	28,722.07
		8	2,117.50
	Total(District Description)		30,839.57
7202000	FARMINGTON SCHOOL DISTRICT	2	25,564.15
		8	19,781.68
	Total(District Description)		45,345.83
7203000	FAYETTEVILLE SCHOOL DISTRICT	2	91,681.20
	Total(District Description)		91,681.20
7204000	GREENLAND SCHOOL DISTRICT	2	3,507.18
		8	1,363.46
	Total(District Description)		4,870.64
7205000	LINCOLN SCHOOL DISTRICT	2	75,158.81
		8	29,409.61
	Total(District Description)		104,568.42
7206000	PRAIRIE GROVE SCHOOL DISTRICT	2	9,078.58
		8	9,066.26
	Total(District Description)		18,144.84
7207000	SPRINGDALE SCHOOL DISTRICT	2	182,383.47
		7	2,726.49
	Total(District Description)		185,109.96
7208000	WEST FORK SCHOOL DISTRICT	2	40,645.16
		8	2,361.30
	Total(District Description)		43,006.46
7301000	BALD KNOB SCHOOL DISTRICT	2	41,284.01
		8	11,294.10

	Total(District Description)		52,578.11
7302000	BEEBE SCHOOL DISTRICT	2	213,588.35
		8	25,855.33
	Total(District Description)		239,443.68
7303000	BRADFORD SCHOOL DISTRICT	2	6,970.63
		8	3,193.50
	Total(District Description)		10,164.13
7304000	WHITE CO. CENTRAL SCHOOL DIST.	2	5,879.20
		8	8,140.57
	Total(District Description)		14,019.77
7307000	RIVERVIEW SCHOOL DISTRICT	2	20,054.89
		8	12,767.50
	Total(District Description)		32,822.39
7309000	PANGBURN SCHOOL DISTRICT	2	15,093.37
		8	1,268.75
	Total(District Description)		16,362.12
7310000	ROSE BUD SCHOOL DISTRICT	2	59,293.38
		7	780.00
		8	26,207.50
	Total(District Description)		86,280.88
7311000	SEARCY SCHOOL DISTRICT	2	110,430.66
	Total(District Description)		110,430.66
7401000	AUGUSTA SCHOOL DISTRICT	2	6,989.04
		8	1,680.00
	Total(District Description)		8,669.04
7403000	MCCRORY SCHOOL DISTRICT	2	5,695.29
		8	7,985.25
	Total(District Description)		13,680.54
7503000	DANVILLE SCHOOL DISTRICT	2	2,379.51
		8	34,905.52
	Total(District Description)		37,285.03
7504000	DARDANELLE SCHOOL DISTRICT	2	51,827.40
		8	15,376.41
	Total(District Description)		67,203.81
7509000	WESTERN YELL CO. SCHOOL DIST.	2	13,624.28
		8	2,356.90
	Total(District Description)		15,981.18
7510000	TWO RIVERS SCHOOL DISTRICT	2	28,427.84
		8	3,018.09
	Total(District Description)		31,445.93
Total(Fiscal Year)			12,638,064.05

Purchased Service Substitute Salary Expenditure
Object Range 63220-63229
63220 Substitute Teachers Purchased Service (Non-Employees)

FY	LEA	DISTRICT	Actual Amount
09	0104000	STUTT GART SCHOOL DISTRICT	138,652.22
	0201000	CROSSETT SCHOOL DISTRICT	340,973.92
	0203000	HAMBURG SCHOOL DISTRICT	54,809.05
	0302000	COTTER SCHOOL DISTRICT	0.00
	0407000	PEA RIDGE SCHOOL DISTRICT	0.00
	0506000	LEAD HILL SCHOOL DISTRICT	1,345.28
	0520000	OZARKS UNLTD. RESOURCE CO-OP	10,786.89
	0701000	HAMPTON SCHOOL DISTRICT	20.00
	0801000	BERRYVILLE SCHOOL DISTRICT	0.00
	0803000	GREEN FOREST SCHOOL DISTRICT	0.00
	1101000	CORNING SCHOOL DISTRICT	73,925.67
	1203000	QUITMAN SCHOOL DISTRICT	22,340.66
	1204000	WEST SIDE SCHOOL DISTRICT	400.00
	1507000	SO. CONWAY CO. SCHOOL DISTRICT	0.00
	1601000	BAY SCHOOL DISTRICT	34,639.16
	1602000	WESTSIDE CONS. SCHOOL DISTRICT	156,483.25
	1603000	BROOKLAND SCHOOL DISTRICT	166,476.48
	1605000	BUFFALO IS. CENTRAL SCH. DIST.	22,564.51
	1608000	JONESBORO SCHOOL DISTRICT	67,117.55
	1613000	RIVERSIDE SCHOOL DISTRICT	73,468.44
	1703000	MOUNTAINBURG SCHOOL DISTRICT	2,014.00
	1704000	MULBERRY SCHOOL DISTRICT	0.00
	1705000	VAN BUREN SCHOOL DISTRICT	2,786.36
	1802000	EARLE SCHOOL DISTRICT	590.30
	1803000	WEST MEMPHIS SCHOOL DISTRICT	565,692.76
	1804000	MARION SCHOOL DISTRICT	120.00
	1905000	WYNNE SCHOOL DISTRICT	199,990.66
	2002000	FORDYCE SCHOOL DISTRICT	0.00
	2105000	MCGEHEE SCHOOL DISTRICT	0.00
	2220000	SOUTHEAST ARK. EDUC. CO-OP	2,950.00
	2305000	MAYFLOWER SCHOOL DISTRICT	0.00
	2420000	WESTERN ARKANSAS CO-OP	0.00
	2503000	VIOLA SCHOOL DISTRICT	7,205.16
	2601000	CUTTER-MORNING STAR SCH. DIST.	3,974.00
	2605000	LAKE HAMILTON SCHOOL DISTRICT	1,949.00
	2606000	LAKESIDE SCHOOL DISTRICT	1,311.00
	2607000	MOUNTAIN PINE SCHOOL DISTRICT	0.00
	2705000	SHERIDAN SCHOOL DISTRICT	1,239.50
	2807000	GREENE CO. TECH SCHOOL DIST.	985.00
	2808000	PARAGOULD SCHOOL DISTRICT	240,424.64
	3002000	GLEN ROSE SCHOOL DISTRICT	0.00
	3102000	DIERKS SCHOOL DISTRICT	350.00
	3104000	MINERAL SPRINGS SCHOOL DIST.	2,835.32
	3209000	SOUTHSIDE SCHOOL DISTRICT	150.00
	3301000	CALICO ROCK SCHOOL DISTRICT	2,030.00
	3520000	ARK. RIVER EDUC. SERVICE CNTR.	222,406.48
	3540700	HOPE ACADEMY	5,458.07

3601000	CLARKSVILLE SCHOOL DISTRICT	8,567.00
3606000	WESTSIDE SCHOOL DISTRICT	3,044.25
3701000	BRADLEY SCHOOL DISTRICT	1,516.15
3804000	HOXIE SCHOOL DISTRICT	50.00
3810000	LAWRENCE COUNTY SCHOOL DISTRICT	950.00
3820000	NORTHEAST ARK. EDUC. CO-OP	71,733.97
3840700	IMBODEN CHARTER SCHOOL DIST.	2,694.03
3904000	LEE COUNTY SCHOOL DISTRICT	151,783.91
4101000	ASHDOWN SCHOOL DISTRICT	0.00
4102000	FOREMAN SCHOOL DISTRICT	9,208.60
4202000	MAGAZINE SCHOOL DISTRICT	400.00
4304000	CABOT SCHOOL DISTRICT	54,000.00
4605000	TEXARKANA SCHOOL DISTRICT	528.08
4702000	BLITHEVILLE SCHOOL DISTRICT	284,284.31
4706000	SO. MISS. COUNTY SCHOOL DIST.	130,143.87
4712000	MANILA SCHOOL DISTRICT	0.00
4713000	OSCEOLA SCHOOL DISTRICT	177,994.00
4801000	BRINKLEY SCHOOL DISTRICT	77,173.75
4802000	CLARENDON SCHOOL DISTRICT	72,834.94
4902000	MOUNT IDA SCHOOL DISTRICT	1,240.00
5106000	DEER/MT. JUDEA SCHOOL DISTRICT	0.00
5205000	HARMONY GROVE SCHOOL DISTRICT	0.00
5403000	HELENA/ W.HELENA SCHOOL DIST.	250,042.24
5404000	MARVELL SCHOOL DISTRICT	105,751.42
5501000	DELIGHT SCHOOL DISTRICT	6,859.86
5602000	HARRISBURG SCHOOL DISTRICT	123,195.26
5607000	WEINER SCHOOL DISTRICT	22,458.58
5608000	EAST POINSETT CO. SCHOOL DIST.	91,422.09
5704000	VAN COVE SCHOOL DISTRICT	0.00
5706000	OUACHITA RIVER SCHOOL DISTRICT	100.00
5801000	ATKINS SCHOOL DISTRICT	300.00
5805000	RUSSELLVILLE SCHOOL DISTRICT	0.00
5901000	DES ARC SCHOOL DISTRICT	0.00
5903000	HAZEN SCHOOL DISTRICT	0.00
6001000	LITTLE ROCK SCHOOL DISTRICT	199,031.00
6041700	LISA ACADEMY	734.60
6045700	ESTEM ELEMENTARY PUBLIC CHARTE	11,535.57
6046700	ESTEM MIDDLE PUBLIC CHARTER	30,200.64
6201000	FORREST CITY SCHOOL DISTRICT	369,560.51
6202000	HUGHES SCHOOL DISTRICT	81,981.45
6302000	BENTON SCHOOL DISTRICT	291,937.64
6303000	BRYANT SCHOOL DISTRICT	0.00
6720000	DEQUEEN/MENA EDUC. CO-OP	199,815.30
6804000	HIGHLAND SCHOOL DISTRICT	3,305.00
7001000	EL DORADO SCHOOL DISTRICT	273,296.49
7104000	SHIRLEY SCHOOL DISTRICT	655.00
7206000	PRAIRIE GROVE SCHOOL DISTRICT	16,097.37
7208000	WEST FORK SCHOOL DISTRICT	0.00
7221000	NORTHWEST ARK. EDUCATION CO-OP	41,061.88
7240700	HAAS HALL ACADEMY	1,030.00
7302000	BEEBE SCHOOL DISTRICT	229,013.77
7309000	PANGBURN SCHOOL DISTRICT	0.00

7310000	ROSE BUD SCHOOL DISTRICT	0.00
7320000	WILBUR D. MILLS EDUC. CO-OP	0.00
7403000	MCCRORY SCHOOL DISTRICT	652.89
		5,826,650.75

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Mar 23, 2010