

	DATA	Amount	Statutory Code/Acts of 2019	Restricted	Revenue Code	Fund/SOF Code
1.	2018 Real Assessment	\$ 29,064,229	15. Initial Per-Student Revenue		\$	2,580.52
2.	2018 Personal Assessment	\$ 21,231,519	16. Initial Per-Student Foundation Funding Amount	No	\$	6,899.00
3.	2018 Utility Assessment	\$ 2,631,800	17. Initial Per-Student State Foundation Funding Aid	No	\$	4,318.48
4.	2018 Total Assessment	\$ 52,927,548	18. PY ALE FTEs (Qtrs. 1-4)			1,526,685
5.	98% of URT X Assessment	\$ 1,296,724.93	19. CY English Language Learner Students			369
6.	Net Revenues	\$ 786	20. PY ESA Students (NSL Free and Reduced)		\$	81,869.63
7.	2018 Calendar Year Calc. Misc. Funds ¹ - R	\$	21. Adjusted 1/1/05 Scheduled Debt Payment		\$	0.40245
8.	2019 Calendar Year Calc. Misc. Funds ¹ - R	\$	22. State Wealth Index for Bonded Debt Assistance			0
9.	2017-18 ADM (Qtrs. 1-3 Avg.)	\$ 518.20	23. PY ADM of Isolated School Area			166.38
10.	2018-19 ADM (Qtrs. 1-3 Avg.)	\$ 502.81	24. Isolated Funding Amount Per Student 6-20-603		\$	38.30
11.	2018-19 ADM (Qtr. 4) for SGF	\$ 495.31	25. District Square Miles			38.30
12.	2019-20 ADM (Qtr. 1) for SGF		26. District Total Millage Rate in effect as of 1/1/18			
13.	2019-20 ADM (Qtr. 2) for SGF		27. District Total Millage Rate in effect as of 1/1/19			
14.	2019-20 ADM (Qtr. 3) for SGF					

FUNDING						
Funding Category	Amount	Statutory Code/Acts of 2019	Restricted	Revenue Code	Fund/SOF Code	
28. State Foundation Funding Aid (\$6,899)	\$ 2,171,375	6-20-2303, 6-20-2305, 6-20-2308, Act 667	No	31101	2001	
29. 98% of URT X Assessment less Net Revenues ²	\$	6-20-2303, 6-20-2305	No	31103	2001	
30. Educational Excellence Trust Fund ³ - R	\$ 252,701	6-5-301 et seq., Act 170	Yes	32370	2275	
31. Alternative Learning Environment (\$4,700) - R	\$ 7,175	6-20-2303, 6-20-2305, Act 667	Yes	32371	2276	
32. English Language Learners (\$345) - R	\$	6-20-2303, 6-20-2305, Act 667	Yes	32381	2281	
33. ESA Funding ⁴ (\$526/\$1,051/\$1,576) - R	\$ 387,819	6-20-2303, 6-20-2305, Act 1083	Yes	32381	2281	
34. ESA Transitional Funding ⁴ (Rate Varies) - R	\$ 0	6-20-2305, Act 1083	Yes	32381	2281	
35. ESA Funding Withholding ⁴	\$	6-20-2305, Act 1083				
36. ESA Growth Funding ⁴ - R	\$ 0	6-20-2305, Act 1083	Yes	32381	2281	
37. Professional Development (\$27.40) - R	\$ 13,777	6-20-2303, 6-20-2305, Act 667	Yes	32256	2223	
38. Bonded Debt Assistance (\$18.03) - R	\$ 5,644	6-20-2303, 6-20-2305, Act 667	Yes	32915	2001	
39. Isolated Funding	\$	6-20-2503	Yes	31500	2212	
40. Special Needs Isolated Funding ⁵	\$	6-20-601, 6-20-603	Yes	31500	2212	
41. Special Needs Small District Funding ⁵	\$	6-20-604 (c), (d) & (e)	Yes	31500	2212	
42. Special Needs Isolated Transportation ⁵	\$	6-20-604 (f)	No	32249	2920	
43. Declining Enrollment Funding ⁵ - R	\$ 53,088	6-20-604 (h)	Yes	32248	2228	
44. Declining Enrollment Adequacy	\$	6-20-2305	No	31460	2218	
45. Student Growth - PYQtr.4 + CYQtrs.1,2 & 3 ⁵ - R	\$	6-20-2305	No	31460	2218	
46. Enhanced Transportation Funding	\$ 47,872	6-20-2303 & 2305	No	31450	2217	
ACA-Arkansas code annotated, Avg.-average, Calc.-calculated, CY-current year, ESA-enhanced student achievement funding, FTE-full-time equivalent, FY-fiscal year, LEA-local education agency, Misc.-miscellaneous, NSL-national school lunch, PY-prior year, Qtr.-quarter, R-state board rule, SGF-student growth funding, SOF-source of fund, URT-uniform rate of tax		6-20-2309, Act 667	No	31400	2222	

1) Miscellaneous funds are defined and calculated as per ACA § 6-20-2303 (12), ACA § 6-20-2308, and ACA § 6-20-2503 (a) (3).
 2) Negative funding amounts for 98% of URT X assessment less net revenues indicate funds owed to the state. For those districts receiving SFFA, the negative amount is deducted from SFFA.
 3) Educational excellence trust funds are included in foundation funding and are restricted pursuant to ACA § 6-5-307, as amended by Act 170 of 2019. Emergency rules effective July 20, 2019, in part, provide an exemption to the requirement to increase salaries as a result of a school district's trust fund allocation for the 2019-20 school year.
 4) The combination of ESA (plus), ESA transitional (plus or minus), ESA withholding (minus), and ESA growth funding (plus) equals the total net ESA funding received by a school district.
 5) Eligible school districts shall receive the higher of student growth funding plus special needs (isolated/small district/transportation) funding or declining enrollment funding. No school district shall receive both declining enrollment funding and student growth funding or special needs (isolated/small district/transportation) funding. The initial FY20 state aid notice provides declining enrollment funding that has not been compared to student growth funding and/or special needs (isolated/small district/transportation) funding. Information regarding the calculation of student growth funding pursuant to ACA § 6-20-2305 (c) (2) will be published in a separate commissioner's memo and on the Arkansas Department of Education website (Publications and Reports > Miscellaneous) when available.