

Annual Statistical Report 2016/2017

County: PRAIRIE

HAZEN SCHOOL DISTRICT

LEA: 5903000

	2016/2017 Actual	2017/2018 Budget		2016/2017 Actual	2017/2018 Budget
1 Area In Square Miles	375		CURRENT EXPENDITURES		
2 ADA	602		Instruction:		
4 4 Qtr ADM	632		49 Regular Instruction	2,545,301	2,368,525
5 Prior Year 3 Qtr ADM	632		50 Special Education	376,487	406,660
6 Assessment	76,734,442		51 Career Education	133,266	137,609
7 M&O Mills	26.43		52 Adult Education	0	0
8 URT Mills	25.00		53 Compensatory Education	227,610	253,163
9 M&O Mills in Excess of URT	1.43		54 Other	104,365	105,311
10 Dedicated M&O Mills	0.00		55 Total Instruction	3,387,028	3,271,268
11 Debt Service Mills	7.40		District Level Support:		
12 Total Mills	33.83		56 General Administration	147,953	197,535
13 Total Debt Bond/Non Bond	5,835,000		57 Central Services	168,186	178,229
State and Local Revenue			58 Maintenance & Operations Of Plant	485,551	426,058
14 Property Tax Receipts (Incl URT)	2,557,623	2,555,000	59 Student Transportation	291,951	297,323
15 Other Local Receipts	362,427	133,108	60 Othr District Level Support Service	67,021	56,134
16 Revenue From Intern Srcs	0	0	61 Total District Support Services	1,160,662	1,155,279
17.1 Foundation Funding (Excl URT)	2,383,216	2,380,598	School Level Support:		
17.2 98% of URT X Assessment less Net Revenues	97,326	0	62 Student Support Services	264,073	238,044
18 Student Growth Funding	18,277	0	63 Instructional Staff Support Service	527,285	652,094
19 Declining Enrollment Funding	0	0	64 School Administration	330,847	272,404
20 Consolidation Incentive/Assistance	0	0	65 Total District Support Services	1,122,205	1,162,541
21 Isolated Funding	0	0	Non-Instructional Services:		
22 Enhanced Transportation Funding	21,276	21,276	66 Food Service Operations	366,303	365,460
23 Other Unrestricted State Funding	8,100	0	67 Other Enterprise Operations	483	0
24 Total Unrestricted Revenue from State and Local Sources	5,448,244	5,089,982	68 Community Operations	8,633	1,600
Restricted Revenue from State Sources:			69 Other Non-Instructional Services	0	0
25 Adult Education	0	0	70 Total Non-Instructional Services	375,419	367,060
Regular Education:			71 Facilities Acquisition And Const.	3,000	3,000
26 Professional Development	16,476	16,534	72 Debt Service	357,485	359,031
27 Other Regular Education	9,300	500	75 Other Non-Programmed Costs	0	0
Special Education:			76 Total Expenditures	6,405,799	6,318,180
28 Gifted And Talented	50	0	77 Less: Capital Expenditures	(29,185)	-8,000
29 Alt. Learning Environment (ALE)	7,263	19,811	78 Less: Debt Service	(357,485)	-359,031
30 English Language Learner (ELL)	0	0	79 Total Current Expenditures	6,019,129	5,951,148
31 National School Lunch State Categorical Funds (NSL)	409,968	485,562	80 Exclusions from Current Expenditures	(390,778)	-215,568
32 Other Special Education	43,561	45,811	81 Net Current Expenditures	5,628,351	5,735,581
33 Career Education	0	406	82 Per Pupil Expenditures	9,351	
34 School Food Service	2,573	2,500	83 Personnel - Non-Federal Licensed Classroom FTEs	68.20	
35 Educational Service Cooperatives	0	0	83.5 Total Salary - Non-Federal Licensed Classroom FTEs	2,113,409	
36 Early Childhood Programs	153,360	152,640	84 Avg Salary - Non-Federal Licensed Classroom FTEs	30,988	
37 Magnet School Programs	0	0	85 Personnel - Non-Federal Licensed FTEs	73.45	
38 Other Non-Instructional Program Aid	11,280	2,256	85.5 Total Salary - Non-Federal Licensed FTEs	2,440,960	
39 Total Restricted Revenue from State Sources	653,831	726,020	86 Avg Salary - Non-Federal Licensed FTEs	33,233	
40 Total Restricted Revenue from Federal Sources	732,991	692,136	87.1 Legal Balance (funds 1-2-4)	1,271,911	1,086,363
Other Sources of Funds:			87.2 Categorical Fund Balance	23,101	0
41 Financing Sources	0	0	87.3 Deposits With Paying Agents (QZAB)	0	0
42 Balances Consol/Annexed District	0	0	87.4 Net Legal Bal (Excl Cat & QZAB)	1,248,811	1,086,363
43 Indirect Cost Reimbursement	5,000	6,134	88 Building Fund Balance (fund 3)	633,678	1,021,701
44 Gains & Losses - Sale Fixed Assets	0	0	89 Capital Outlay Balance/Dedicated M&O (fund 5)	0	0
45 Compensation - Loss Of Fixed Assets	1,460	0			
46 Other	0	0			
47 Total Other Sources of Funds	6,460	6,134			
48 Total Revenue and Other Sources of Funds from All Sources	6,841,527	6,514,271			

**Annual Statistical Report
2016-2017
Report Definitions**

1. **Area in Square Miles.** The number of square miles within the boundaries of the school district, to the nearest full square mile. The 2016-2017 area in square miles is calculated using the Calculate Geometry tool in ArcGIS (ArcInfo) v10 software. The original district boundary shape-files were obtained from the UALR GIS laboratory.
2. **ADA Average Daily Attendance K-12.** The aggregate number days of attendance of all students during a school year divided by the number of days taught during that year. It includes students who attend school outside the resident district on a tuition agreement between the respective resident and receiving districts. This report uses the four-quarter ADA for FY 2016-2017.
3. **ADA Percent Change Over 5 Yrs.** Invalid
4. **Four-Quarter Average Daily Membership (ADM).** The number of days of attendance and absence for students in kindergarten through grade twelve (K-12) during a school year divided by the total number of days taught in 2016-2017. It includes students who attend school outside the resident district on a tuition agreement between the respective resident and receiving districts. This number is not used in funding calculations.
5. **Prior-Year Three-Quarter ADM.** The ADM for the first three (3) quarters of the 2015-2016 school year. This is used for 2016-2017 Foundation Funding purposes.
6. **Assessment.** The total of the assessed value of real, personal and utility property in the school district, assessed in calendar year 2016 for taxes collectible in calendar year 2017 and used for Foundation Funding estimate in FY 2018.
7. **M & O Mills.** The millage levied by the quorum court of a local school district for the maintenance and operation of the school district.
8. **URT Mills.** The Uniform Rate of Tax (URT) is a constitutionally imposed property tax of 25-mills levied on the assessed value of all real, personal, and utility property. The net revenues from this tax must be used solely for the maintenance and operation of schools.
9. **M&O Mills in Excess of URT.** Line 7 minus line 8.
10. **Dedicated M & O Mills.** The millage levied by the quorum court of a school district for maintenance and operation purposes specifically stated on the ballot of the school district and limited to a maximum of three mills.
11. **Debt Service Mills.** The millage levied by the quorum court of a school district and pledged as security for the retirement of bonded indebtedness of the school district.
12. **Total Mills.** The sum of lines 7, 10, and 11.
13. **Total Debt Bond/Non-Bond.** As of June 30, 2017, the district total of outstanding commercial bonds, revolving loans, post-dated warrants, lease purchases, and installment loans.

REVENUES

14. **Property Tax Receipts (Including URT).** Revenue comprised of property taxes, property tax relief, tax accruals, delinquent taxes, excess commissions, land redemptions, penalties and interest on delinquent taxes, and other local taxes.
15. **Other Local Receipts.** Revenue from local sources other than property taxes, including but not limited to revenue in lieu of taxes, interest on investments, rental income, donations, food service revenues, vending machine revenues, miscellaneous local revenue, and revenue from the county.
16. **Revenue from Intermediate Sources.** Unrestricted revenue from the county including county general apportionment, severance tax, and other revenue from the county.
17. **Foundation Funding.**
 - 17.1 **State Foundation Funding (Excluding URT).** State financial aid provided to school districts. For 2016-2017, state foundation funding is computed as the difference between the foundation funding amount (\$6,646) multiplied by the prior-year three-quarter ADM for the district and the sum of 98% of the uniform rate of tax multiplied by the property assessment of the school district, plus calculated miscellaneous funds. For the 2017-2018 fiscal year, state foundation funding is computed using \$6,713 instead of the \$6,646 used in the 2016-2017 fiscal year calculation.
 - 17.2 **98% URT X Assessment less Net Revenues.** State financial aid adjustment based on the difference between 98% of the 25 mills URT (uniform rate of tax) multiplied by the assessment and actual net revenues. To school districts that received state foundation funding in FY17, ADE will disburse aid to school districts with actual net revenues of less than 98% of the URT multiplied by the assessment. The ADE will recoup from school districts actual net revenues of more than 98% of the URT multiplied by the assessment.
18. **Student Growth Funding.** For 2016-2017 student growth funding is calculated based on the increase in current year ADM of each quarter compared with the previous year three-quarter ADM. This increase for each quarter is multiplied by one-quarter (1/4) of the per student foundation funding amount. Any increase resulting solely from consolidation or annexation with another school district is excluded for purposes of calculating student growth funding.
19. **Declining Enrollment Funding.** For 2016-2017, state funding for school districts that have experienced a decline in ADM over the two (2) immediately preceding school years.
20. **Consolidation Incentive/Assistance.** A monetary incentive for school district consolidations and annexations.
21. **Isolated Funding.** State financial aid provided to isolated school districts, small school districts, or districts with isolated school areas as set forth in A.C.A. §§ 6-20-601 et seq. and restricted for use by those isolated school districts, small school districts, or districts with isolated school areas.
22. **Enhanced Transportation Funding.** State funding disbursed to 136 school districts according to Act 445 of 2017.
23. **Other Unrestricted State Funding.** Other unrestricted revenue from State sources.

24. **Total Unrestricted Revenue.** The sum of lines 14 through 23.
25. **Adult Education.** Restricted funds provided for adult education including adult basic education, adult general education, workplace adult education, and other adult education.
26. **Professional Development Funding (PD).** Restricted funds provided to school districts for purposes promulgated in Rules by the State Board of Education and equal to an amount of up to twenty-six dollars and five cents (\$26.05) multiplied by the school district's previous school year three-quarter ADM.
27. **Other Regular Education.** Other restricted funds including, but not limited to, Reading Program In-service (McRAT, ELLA, Reading Recovery), College and Career Readiness Planning Program (CCRPP) and Distance Learning.
28. **Gifted and Talented.** Restricted funds for specific programs for the education of gifted and talented children, and also for Advanced Placement reimbursements.
29. **Alternative Learning Environments (ALE).** Restricted funds provided for a student intervention program in compliance with A.C.A. §§ 6-48-101 et seq. and 6-20-2305(b)(2) that seek to eliminate traditional barriers to student learning. For the 2016-2017 school year ALE funding was \$4,560 for each identified ALE student enrolled in the prior year.
30. **English Language Learners (ELL).** Restricted funds provided to assist in the education of students identified in the current school year as not proficient in the English language. For the 2016-2017 school year ELL funding was \$331 for each identified ELL student.
31. **National School Lunch State Categorical Funds (NSL).** Restricted funds provided to school districts based on the number of National School Lunch students for the immediately preceding school year as determined under A.C.A. § 6-20-2303(12)(A) and funded as determined under A.C.A. § 6-20-2305(b)(4)(A).
32. **Other Special Education.** Other restricted funds provided to school districts for special education, including Children with Disabilities, and Early Childhood Special Education.
33. **Career Education.** Restricted funds provided by the State for vocational programs, excluding federal funds, including but not limited to Workplace Readiness and Area Career Centers.
34. **School Food Service.** Restricted funds provided by the State for school food service activities.
35. **Education Service Cooperatives.** For the Education Service Cooperatives these are funds provided by the State for the basic operational costs of the Education Service Cooperatives as established by A.C.A. § 6-13-1001 et seq. For school districts these are funds provided in a grant to the district from the Education Service Cooperative.
36. **Early Childhood Programs.** Restricted funds provided by the State for Early Childhood Programs, including Arkansas Better Chance, Parental Involvement, and Smart Start programs.
37. **Magnet School Programs.** Funds provided by the State to the three Pulaski County school districts for the operation of Magnet Schools, Majority-to-Minority (M-to-M) programs, M-to-M transportation expenditures, and for court-ordered teacher retirement and insurance benefits.

38. **Other Non-Instructional Program Aid.** Restricted funds provided by non-instructional programs not otherwise identified, such as Worker's Comp Funding, Game and Fish Habitat Grant, Department of Health, and Academic Facilities programs.
39. **Total Restricted Revenue from State Sources.** The sum of lines 25 through 38.
40. **Total Restricted Revenue from Federal Sources.** Restricted funds provided by the federal government through the state as agent to the school districts, which must be used for specific categorical purposes, such as revenue in lieu of taxes, Elementary / Secondary Education Programs, ROTC, Carl Perkins Stabilization Aid, Adult Education Stabilization, School Food Services, IDEA Title VI, and Safe & Drug Free Schools.
41. **Financing Sources.** Non-revenue financing sources including, but not limited to, proceeds from the sale of bonds, revolving loans, postdated warrants, current loans, lease purchases, and the debt service savings resulting from refunding outstanding bonds.
42. **Balances from Consolidated/Annexed District.** Balances transferred from individual districts into the database of the resulting Consolidated/Annexed district.
43. **Indirect Cost Reimbursement.** Funds provided for those costs that are not readily identified with the activities funded by the associated federal grant or contract, but are incurred for the joint benefit of those activities and other activities and programs of the organization.
44. **Gains and Losses from Sale of Fixed Assets.** Non-revenue funds from the sale of equipment, buildings, and land.
45. **Compensation for Loss of Fixed Assets.** Compensation from insurance for the loss of school property that is not being replaced.
46. **Other.** Other inter-fund transfers.
47. **Total Other Sources of Funds.** The sum of lines 41 through 46.
48. **Total Revenue from All Sources.** The sum of lines 24, 39, 40 and 47.

EXPENDITURES

49. **Regular Instruction.** Expenditures for activities dealing directly with teaching students or interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in a home or hospital, and in other learning situations such as co-curricular activities.
50. **Special Education.** Expenditures for activities that are designed to deal with special needs of children who are handicapped and in need of special education and related services, including teachers, teacher aides, physical and occupational therapists, speech/language therapists, and counselors.
51. **Career Education.** Expenditures for programs that provide individuals with the opportunity for employment in an occupational area, including agricultural operations, business occupations, health careers, or trade and industrial occupations.
52. **Adult Education.** Expenditures to develop knowledge and skills to meet education objectives for adults and to prepare for a new or different career.

53. **Compensatory Education.** Expenditures for instructional activities designed primarily to meet the educational needs of pupils who are judged to be underachievers or educationally deprived. All compensatory education must be supplemental to regular instruction.
54. **Other.** Expenditures for instructional activities not otherwise identified, such as gifted and talented programs, band, choir, English Language Learners, Alternative Learning Environments, Fine Arts, and ROTC.
55. **Total Instruction.** The sum of lines 49 through 54.
56. **General Administration.** Expenditures for activities that are concerned with establishing and administering district policy, including the activities of the district board of education, elections, reappraisal of property, the overall general administration of the district, and the office of the superintendent.
57. **Central Services.** Expenditures for activities concerned with paying, transporting, exchanging, and maintaining goods and services for the district.
58. **Maintenance and Operation of Plant Services.** Expenditures that are concerned with operating and maintaining the plant, grounds, buildings, equipment, maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles, and maintaining order and safety in school buildings and on school grounds.
59. **Student Transportation.** Expenditures for activities concerned with the transporting of students to and from school, including managing transportation services such as operating, repairing, cleaning, painting, fueling, and inspecting vehicles for safety.
60. **Other District Level Support Services.** Expenditures for all district level support services not otherwise identified.
61. **Total District Level Support.** The sum of lines 56 through 60.
62. **Student Support Services.** Expenditures for services that are designed to assess and improve the welfare of students and supplement the teaching process, including social work services, guidance services, physical and mental health services, speech pathology, audiology services, and parental involvement programs.
63. **Instructional Staff Support Services.** Expenditures that are associated with assisting the instructional staff in planning, developing and evaluating the process of providing learning experiences for children.
64. **School Administrative Services.** Expenditures for activities concerned with overall administrative responsibility of a school, including the office of the principal.
65. **Total School Level Support Services.** The sum of lines 62 through 64.
66. **Food Service Operations.** Expenditures for activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular meals, lunches, or snacks in connection with school activities and food delivery.
67. **Other Enterprise Operations.** Expenditures for activities where the stated intent is for the activity to finance or recover the costs primarily through user charges. Food services are not included.

68. **Community Operations.** Expenditures for activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers.
69. **Other Non-Instructional Services.** Expenditures for non-instructional programs not otherwise identified.
70. **Total Non-Instructional Services.** The sum of lines 66 through 69.
71. **Facilities Acquisition and Construction.** Expenditures for activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems, and site improvements.
72. **Debt Service.** Expenditures for paying the district's debt, including principal, interest, and fiscal fees.
73. Invalid
74. Invalid
75. **Other Non-Programmed Costs.** Other non-programmed costs not otherwise identified.
76. **Total Expenditures.** The sum of lines 55, 61, 65, 70, and 71 through 75.
77. **Less: Capital Expenditures.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. (Includes amounts shown on line 71.)
78. **Less: Debt Service.** The amount in line 72.
79. **Total Current Expenditures.** Line 76 less lines 77 and 78.
80. **Exclusions from Current Expenditures.** The following accounts are excluded from Current Expenditures to arrive at Net Current Expenditures: tuition paid by individuals; tuition paid by other LEAs within the State; transportation fees paid by individuals; transportation fees paid by other LEAs within the State; services provided to other LEAs (other than tuition and transportation); food service revenues; student activities revenues; textbook revenues; Community Operations (line 68) and Other Non-Programmed Costs (line 75). Students of adult education and pre-school programs are not included in ADA (line 2); therefore, those expenditures are not included in Net Current Expenditures.
81. **Net Current Expenditures.** Line 79 minus line 80.
82. **Per Pupil Expenditures.** Line 81 divided by line 2. The Per-Pupil Expenditure (PPE) is calculated using the four-quarter ADA. Arkansas uses the three-quarter ADM for funding and other analytical purposes.

83. **Personnel – Non-Federal Licensed Classroom FTEs.** The number of K-12 licensed personnel employed by the district as K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 licensed, non-administrative employees and paid from the Teacher Salary Fund. Licensed employees paid from federal funds are not included.
- 83.5. **Total Salary of Non-Federal Licensed Classroom FTEs.** This line amount is the total salaries of all licensed classroom teachers employed by public school districts.
84. **Average Salary – Non-Federal Licensed Classroom FTEs.** The average salary of personnel defined in line 83.
85. **Personnel – Non-Federal Licensed FTEs.** The number of all licensed personnel including administrative FTEs, K-12 Classroom FTEs, and other non-administrative personnel employed by the district and paid from the Teacher Salary Fund. Adult education employees and licensed employees paid from federal funds are not included.
- 85.5. **Total Salary – Non-Federal Licensed FTEs.** This line amount is the total salaries of all licensed personnel employed by public school districts.
86. **Average Salary–Non-Federal Licensed FTEs.** The average salary of personnel defined in line 85.
87. **Legal Balance**
- 87.1 **Legal Balance (Funds 1, 2 and 4).** Combined balances as of June 30, 2017, for Teacher Salary Fund, Operating Fund, and Debt Service Fund.
- 87.2 **Categorical Fund Balances.** Combined balances as of June 30, 2017, for the National School Lunch State Categorical Fund (NSL), Alternative Learning Environment Fund (ALE), English Language Learner Fund (ELL), and the Professional Development Fund.
- 87.3 **Deposits with Paying Agents (QZAB).** Escrow balance as of June 30, 2017, restricted for the retirement of Qualified Zone Academy Bonds.
- 87.4 **Net Legal Balance (Excluding Categorical and QZAB).** Line 87.1 minus (line 87.2 plus line 87.3).
88. **Building Fund Balance (Fund 3).** Building Fund Balance as of June 30, 2017. The Building Fund is used to record revenues and expenditures of specific building projects.
89. **Capital Outlay/Dedicated M & O Fund Balance (Fund 5).** Capital Outlay Fund Balance as of June 30, 2017. The Capital Outlay Dedicated M & O Fund is comprised of a set of accounts used to record the receipts and expenditures of building projects funded by mills voted and passed specifically for capital outlay and dedicated M&O purposes.

Note: FTE - Full-Time Equivalent : LEA – Local Education Agency