

Refer to corresponding Commissioner's Memo for additional information.

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|-----|---|----|---------------|-----|--|----|------------|
| 1. | 2020 Real Assessment | \$ | 411,083,741 | 15. | Initial Per-Student Revenue | \$ | 3,717.51 |
| 2. | 2020 Personal Assessment | \$ | 140,755,520 | 16. | Initial Per-Student Foundation Funding Amount | \$ | 7,182.00 |
| 3. | 2020 Utility Assessment | \$ | 43,443,342 | 17. | Initial Per-Student State Foundation Funding Aid | \$ | 3,464.49 |
| 4. | 2020 Total Assessment | \$ | 595,282,603 | 18. | PY ALE FTEs (Qtrs. 1-4) | | 18,530.87 |
| 5. | 98% of URT X Assessment | \$ | 14,584,423.77 | 19. | CY English Language Learner Students | | 177 |
| 6. | Net Revenues | \$ | 14,287,853.18 | 20. | PY ESA Students (NSL Free and Reduced) | | 2,077 |
| 7. | 2020 Calendar Year Calc. Misc. Funds ¹ - R | \$ | 40,592 | 21. | Adjusted 11/1/05 Scheduled Debt Payment | \$ | 853,681.99 |
| 8. | 2021 Calendar Year Calc. Misc. Funds ¹ - R | \$ | 45,756 | 22. | State Wealth Index for Bonded Debt Assistance | | 0.00000 |
| 9. | 2019-20 ADM (Qtrs. 1-3 Avg.) | | 3,995.09 | 23. | PY ADM of Isolated School Area | | 0.00 |
| 10. | 2020-21 ADM (Qtrs. 1-3 Avg.) | | 3,934.09 | 24. | Isolated Funding Amount Per Student 6-20-603 | \$ | 0 |
| 11. | 2020-21 ADM (Qtr. 4) for SGF | | 3,950.86 | 25. | District Square Miles | | 161.97 |
| 12. | 2021-22 ADM (Qtr. 1) for SGF | | 3,991.75 | 26. | District Total Millage Rate in effect as of 1/1/20 | | 35.70 |
| 13. | 2021-22 ADM (Qtr. 2) for SGF | | 3,972.50 | 27. | District Total Millage Rate in effect as of 1/1/21 | | 35.70 |
| 14. | 2021-22 ADM (Qtr. 3) for SGF | | 3,961.29 | | | | |

| FUNDING | | | | | |
|---|------------------|--|-----|-------|------|
| Funding Category | Amount | | | | |
| Statutory Code/Acts of 2021 | Restricted | | | | |
| Revenue Code | Fund/SOF Code | | | | |
| 28. State Foundation Funding Aid (\$7,182) | \$ 13,624,455.00 | 6-20-2303, 6-20-2305, 6-20-2308, Act 614 | No | 31101 | 2001 |
| 29. 98% of URT X Assessment less Net Revenues ² | \$ 296,571.00 | 6-20-2303, 6-20-2305 | No | 31103 | 2001 |
| 30. Educational Excellence Trust Fund ³ - R | \$ 2,299,485.00 | 6-5-301 et seq. | Yes | | |
| 31. Alternative Learning Environment (\$4,794) - R | \$ 88,834.00 | 6-20-2303, 6-20-2305, Act 614 | Yes | 32370 | 2275 |
| 32. English Language Learners (\$359) - R | \$ 63,543.00 | 6-20-2303, 6-20-2305, Act 614 | Yes | 32371 | 2276 |
| 33. ESA Funding ⁴ (\$532/\$1,063/\$1,594) - R | \$ 1,104,964.00 | 6-20-2303, 6-20-2305, Act 614 | Yes | 32381 | 2281 |
| 34. ESA Transitional Funding ⁴ (Rate Varies) - R | \$ 0.00 | 6-20-2305 | Yes | 32381 | 2281 |
| 35. ESA Funding Withholding ⁴ | \$ 0.00 | 6-20-2305 | | | |
| 36. ESA Growth Funding ⁴ - R | \$ 0.00 | 6-20-2305 | Yes | 32381 | 2281 |
| 37. Professional Development (\$36,00) - R | \$ 141,627.00 | 6-20-2303, 6-20-2305, Act 614 | Yes | 32256 | 2223 |
| 38. Bonded Debt Assistance (\$18.03) - R | \$ 0.00 | 6-20-2503 | Yes | 32915 | 2001 |
| 39. Isolated Funding | \$ 0.00 | 6-20-601, 6-20-603 | Yes | 31500 | 2212 |
| 40. Special Needs Isolated Fundings ⁵ | \$ 0.00 | 6-20-604 (c), (d) & (e) | Yes | 31500 | 2212 |
| 41. Special Needs Small District Fundings ⁵ | \$ 0.00 | 6-20-604 (f) | No | 32249 | 2920 |
| 42. Special Needs Isolated Transportation ⁵ | \$ 0.00 | 6-20-604 (h) | Yes | 32248 | 2228 |
| 43. Declining Enrollment Funding ⁵ - R | \$ 0.00 | 6-20-2305, Act 909 | No | 31460 | 2218 |
| 44. Declining Enrollment Adequacy | \$ 0.00 | 6-20-2305 | No | 31460 | 2218 |
| 45. Student Growth - PYQtr 4 + CYQtrs 1, 2 & 3 ⁵ - R | \$ 221,331.00 | 6-20-2303, 6-20-2305 | No | 31450 | 2217 |
| 46. Enhanced Transportation Funding | \$ 0.00 | 6-20-2309, Act 400 | No | 31400 | 2222 |
| 47. Teacher Salary Equalization Funding (\$185) | \$ 0.00 | 6-20-2305, Act 680 | Yes | 32204 | 2001 |

ACA-Arkansas code annotated, ADM-average daily membership, ALE-alternative learning environment, Avg.-average, Calc.-calculated, CY-current year, ESA-enhanced student achievement, 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, SFFA-state foundation funding aid, SGF-student growth funding, SOF-source of fund, URT-uniform rate of tax

- 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.
 - 4) The combination of ESA (plus), ESA transitional (plus or minus), and ESA withholding (minus), equals the total net ESA funding received by a school district.
 - 5) Eligible school districts shall receive the higher of student growth funding or declining enrollment funding. No school district shall receive both declining enrollment funding and student growth funding.
- The initial state aid notice provides declining enrollment funding that has not been compared to student growth funding.