

**RANKINGS OF  
ARKANSAS SCHOOL DISTRICTS  
ON SELECTED ITEMS**

**2001-2002 ACTUAL**

**STATE DEPARTMENT OF EDUCATION  
LITTLE ROCK, ARKANSAS**

# ASR Rankings Definitions

TO: Governor of Arkansas  
Members of Arkansas General Assembly  
Superintendents of Arkansas Public Schools

FROM: Raymond Simon

SUBJECT: Rankings of Arkansas School Districts of Selected Items

Attached is the Rankings of Arkansas School Districts of Selected Items (Rankings). The Rankings reports on selected items contained in the 2001-02 Annual Statistical Report of the Public Schools of Arkansas. The data used in this report was self-reported by the individual school districts. This data was not audited prior to submission to the Department and, therefore, may not agree with a school district's final audited financial report.

The school districts are listed in LEA order beginning on page 3 for easy reference. In the next seven tables, the districts are ranked from highest to lowest on the following data:

## 1. Per-Pupil Expenditures

Expenditures including: instruction, support services, non-instructional services except for community services, direct program support; less tuitions paid by individuals, transportation fees paid by individuals, Title I and Title VI expenditures and carryover funds, food service revenues, student activities revenues, textbook revenues, summer school revenues, and property expenditures; divided by Average Daily Attendance.

## 2. Average Daily Attendance

The annual average of the total days attended by students in grades kindergarten through 12, divided by the number of days taught. It includes students that attend school outside the district on a tuition agreement between the respective districts.

## 3. Average Daily Membership

The annual average of the total days attended plus the total number of days absent by students in grades kindergarten through 12, divided by the number of days taught. It includes students that attend school outside the district on a tuition agreement between the respective districts.

## 4. K-12 Certified Full Time Equivalency

The Full Time Equivalency (FTE) of K-12 certified employees of the district that include K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 certified, non-administrative employees paid from the Teacher Salary Fund. Certified employees paid from federal funds are not included.

## 5. Average Salary of K-12 Certified Full Time Equivalency

The total salaries of all K-12 Certified FTE, divided by the number of K-12 Certified FTE. Benefits paid by the districts such as teacher retirement, FICA/Med and state mandated insurance payments are not included.

## 6. Certified Full Time Equivalency

The K-12 Certified FTE plus administrative employees including superintendents, assistant superintendents, principals, and supervisors employed by the district and paid from the Teacher Salary Fund. Certified employees paid from the federal funds are not included.

## 7. Average Salary of Certified Full Time Equivalency

The total salaries of all Certified FTE, divided by the number of Certified FTE. Benefits paid by the districts such as teacher retirement, FICA/Med and state mandated insurance payments are not included.

The information herein should be of interest to persons desiring to compare the included data of one school district with the data of another. For additional information call or write the Office of Financial Accountability, Department of Education, #4 Capitol Mall, Little Rock, Arkansas 72201-1071. The phone number is (501) 682-5059.

## ANNUAL FISCAL REPORT ANALYSIS - LEA ORDER 2001-2002 ACTUAL

LEA	County	District	Rank	Per Pupil Expenditure			K12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
01-01	ARKANSAS	DeWitt School District	1	\$5,138	1,111	1,169	84.32	\$33,470	89.52	\$34,547
01-02	ARKANSAS	Gillett School District	2	\$7,016	220	228	23.50	\$31,096	26.50	\$33,498
01-04	ARKANSAS	Stuttgart School District	3	\$5,306	1,817	1,924	136.70	\$32,824	148.68	\$34,800
01-05	ARKANSAS	Humphrey School District	4	\$5,841	270	284	24.00	\$28,173	26.80	\$29,800
02-01	ASHLEY	Crossett School District	5	\$5,678	2,316	2,438	170.28	\$35,291	185.28	\$37,645
02-02	ASHLEY	Fountain Hill School District	6	\$5,782	258	276	20.98	\$27,440	22.91	\$29,191
02-03	ASHLEY	Hamburg School District	7	\$5,968	1,552	1,630	114.14	\$32,512	124.14	\$35,175
03-02	BAXTER	Cotter School District	8	\$5,492	588	619	48.74	\$30,827	51.74	\$32,725
03-03	BAXTER	Mountain Home School District	9	\$5,389	3,592	3,797	238.34	\$37,427	252.84	\$38,909
03-04	BAXTER	Norfolk School District	10	\$5,421	456	475	37.42	\$28,931	40.14	\$31,144
04-01	BENTON	Bentonville School District	11	\$5,937	6,832	7,173	498.03	\$37,924	527.03	\$39,606
04-02	BENTON	Decatur School District	12	\$5,396	514	540	41.13	\$29,552	44.99	\$32,248
04-03	BENTON	Gentry School District	13	\$5,647	1,153	1,211	91.57	\$32,582	98.57	\$35,068
04-04	BENTON	Gravette School District	14	\$4,946	1,362	1,434	93.53	\$35,094	99.01	\$36,448
04-05	BENTON	Rogers School District	15	\$5,576	10,788	11,322	721.17	\$39,331	767.87	\$41,422
04-06	BENTON	Siloam Springs School District	16	\$5,228	2,723	2,873	194.67	\$35,318	205.97	\$36,529
04-07	BENTON	Pea Ridge School District	17	\$5,423	1,065	1,123	85.10	\$32,287	89.10	\$33,571
05-01	BOONE	Alpena School District	18	\$5,733	485	518	37.03	\$33,919	40.03	\$35,965
05-02	BOONE	Bergman School District	19	\$4,849	826	872	55.61	\$36,217	59.61	\$37,809
05-03	BOONE	Harrison School District	20	\$5,254	2,636	2,765	187.05	\$37,160	199.05	\$38,827
05-04	BOONE	Omaha School District	21	\$6,501	368	392	36.95	\$29,197	39.67	\$31,015
05-05	BOONE	Valley Springs School District	22	\$5,225	859	895	69.60	\$32,246	73.60	\$34,314
05-06	BOONE	Lead Hill School District	23	\$5,644	370	379	29.56	\$27,786	31.56	\$29,436
06-01	BRADLEY	Hermitage School District	24	\$5,185	550	565	29.71	\$33,519	32.83	\$35,681

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06-02	BRADLEY	Warren School District	25	\$6,172	1,506	1,575	124.87	\$32,697	133.68	\$35,270
07-01	CALHOUN	Hampton School District	26	\$5,547	748	783	57.62	\$33,111	61.62	\$34,539
08-01	CARROLL	Berryville School District	27	\$5,402	1,552	1,634	110.12	\$34,824	117.76	\$35,906
08-02	CARROLL	Eureka Springs School District	28	\$5,905	668	710	50.20	\$34,184	54.20	\$36,422
08-03	CARROLL	Green Forest School District	29	\$5,576	1,140	1,201	89.44	\$32,916	95.69	\$34,796
09-01	CHICOT	Dermott School District	30	\$5,977	682	706	51.80	\$30,585	56.00	\$33,390
09-02	CHICOT	Eudora School District	31	\$6,178	698	725	59.49	\$30,315	65.79	\$32,643
09-03	CHICOT	Lakeside School District	32	\$5,531	985	1,038	84.00	\$30,635	89.51	\$32,415
10-02	CLARK	Arkadelphia School District	33	\$6,005	2,152	2,256	156.51	\$34,188	167.13	\$36,046
10-03	CLARK	Gurdon School District	34	\$5,676	842	889	67.33	\$32,696	72.33	\$34,594
11-01	CLAY	Corning School District	35	\$5,521	1,029	1,108	78.60	\$34,268	86.18	\$36,335
11-04	CLAY	Piggott School District	36	\$4,878	936	976	68.59	\$32,029	73.00	\$33,220
11-06	CLAY	Clay County Central School District	37	\$4,901	661	688	50.25	\$32,736	51.25	\$35,599
12-01	CLEBURNE	Concord School District	38	\$5,203	438	458	33.50	\$31,087	36.00	\$32,730
12-02	CLEBURNE	Heber Springs School District	39	\$5,798	1,581	1,671	124.22	\$37,938	131.17	\$39,667
12-03	CLEBURNE	Quitman School District	40	\$5,608	555	596	49.00	\$32,738	52.00	\$33,879
12-04	CLEBURNE	West Side School District	41	\$5,271	512	538	39.70	\$34,564	42.70	\$36,215
12-05	CLEBURNE	Wilburn School District	42	\$7,370	165	174	18.85	\$27,537	21.27	\$30,038
13-01	CLEVELAND	Kingsland School District	43	\$5,807	284	298	22.89	\$29,623	25.44	\$31,765
13-03	CLEVELAND	Rison School District	44	\$6,298	609	639	49.00	\$31,549	52.00	\$32,845
13-04	CLEVELAND	Woodlawn School District	45	\$4,786	535	560	39.50	\$32,582	42.50	\$34,126
14-01	COLUMBIA	Emerson School District	46	\$7,047	358	375	30.10	\$34,947	33.31	\$41,473
14-02	COLUMBIA	Magnolia School District	47	\$5,072	2,649	2,814	180.84	\$37,568	195.45	\$38,890
14-03	COLUMBIA	McNeil School District	48	\$6,651	263	276	25.00	\$25,359	28.00	\$27,925

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14-04	COLUMBIA	Taylor School District	49	\$6,134	297	316	26.91	\$31,261	28.91	\$33,318
14-06	COLUMBIA	Waldo School District	50	\$6,494	378	400	30.89	\$29,916	34.46	\$34,214
14-07	COLUMBIA	Walker School District	51	\$6,120	211	221	21.26	\$27,456	23.26	\$31,235
15-03	CONWAY	Nemo Vista School District	52	\$5,670	402	429	31.60	\$32,467	34.60	\$33,797
15-05	CONWAY	Wonderview School District	53	\$5,395	460	487	35.71	\$32,895	38.71	\$35,073
15-07	CONWAY	South Conway County School Distri	54	\$5,494	2,217	2,360	165.50	\$34,916	177.67	\$36,560
16-01	CRAIGHEAD	Bay School District	55	\$4,631	589	626	43.66	\$31,930	46.58	\$33,157
16-02	CRAIGHEAD	Westside Consolidated School Distr	56	\$5,057	1,561	1,624	114.37	\$32,245	120.87	\$33,396
16-03	CRAIGHEAD	Brookland School District	57	\$4,855	1,079	1,123	82.00	\$33,778	86.00	\$35,611
16-05	CRAIGHEAD	Buffalo Island Central School Distric	58	\$5,480	765	798	64.84	\$32,994	68.84	\$34,219
16-08	CRAIGHEAD	Jonesboro School District	59	\$5,885	4,382	4,699	310.23	\$36,918	332.28	\$38,198
16-11	CRAIGHEAD	Nettleton School District	60	\$5,389	2,380	2,494	171.08	\$34,664	183.80	\$36,283
16-12	CRAIGHEAD	Valley View School District	61	\$4,902	1,309	1,355	89.91	\$33,884	94.91	\$35,745
16-13	CRAIGHEAD	Riverside School District	62	\$5,309	772	810	63.50	\$33,626	67.50	\$34,562
17-01	CRAWFORD	Alma School District	63	\$5,289	2,751	2,886	184.50	\$38,090	198.25	\$40,898
17-02	CRAWFORD	Cedarville School District	64	\$5,343	829	880	60.55	\$34,485	64.55	\$36,361
17-03	CRAWFORD	Mountainburg School District	65	\$5,664	744	782	55.60	\$33,971	61.60	\$36,672
17-04	CRAWFORD	Mulberry School District	66	\$5,443	358	384	32.54	\$29,459	35.44	\$31,226
17-05	CRAWFORD	Van Buren School District	67	\$5,673	5,097	5,413	370.00	\$38,026	390.65	\$39,467
18-01	CRITTENDEN	Crawfordsville School District	68	\$7,694	237	254	23.70	\$28,022	26.70	\$30,173
18-02	CRITTENDEN	Earle School District	69	\$7,844	755	834	62.00	\$30,590	67.30	\$33,841
18-03	CRITTENDEN	West Memphis	70	\$5,131	5,674	6,056	389.58	\$38,476	415.40	\$40,222
18-04	CRITTENDEN	Marion School District	71	\$5,449	3,008	3,186	198.75	\$37,887	217.09	\$40,534
18-05	CRITTENDEN	Turrell School District	72	\$6,360	389	405	34.19	\$28,574	36.93	\$31,042

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19-01	CROSS	Cross County School District	73	\$5,911	734	785	60.44	\$28,890	64.19	\$30,206
19-03	CROSS	Parkin School District	74	\$6,229	383	400	34.24	\$29,735	37.74	\$32,365
19-05	CROSS	Wynne School District	75	\$5,160	2,686	2,831	186.80	\$37,285	200.10	\$39,242
20-01	DALLAS	Carthage School District	76	\$9,247	121	125	16.00	\$28,532	17.75	\$29,855
20-02	DALLAS	Fordyce School District	77	\$6,076	1,143	1,206	90.67	\$33,160	96.67	\$34,501
20-03	DALLAS	Sparkman School District	78	\$6,111	266	282	22.95	\$36,356	24.95	\$38,401
21-01	DESHA	Arkansas City School District	79	\$15,193	106	111	19.20	\$32,576	21.13	\$35,515
21-02	DESHA	Delta Special School District	80	\$6,765	230	243	22.05	\$29,411	24.05	\$31,503
21-04	DESHA	Dumas School District	81	\$5,943	1,578	1,661	120.00	\$34,454	129.00	\$35,878
21-05	DESHA	McGehee School District	82	\$5,645	1,133	1,179	87.31	\$30,625	94.85	\$32,168
22-02	DREW	Drew Central School District	83	\$5,780	1,017	1,066	75.21	\$34,218	79.81	\$36,005
22-03	DREW	Monticello School District	84	\$5,057	2,040	2,126	136.60	\$33,485	147.10	\$36,235
23-01	FAULKNER	Conway School District	85	\$5,376	7,498	7,898	521.37	\$40,333	552.37	\$42,256
23-03	FAULKNER	Greenbrier School District	86	\$5,483	2,191	2,347	161.99	\$38,195	172.49	\$39,888
23-04	FAULKNER	Guy Perkins School District	87	\$5,323	355	375	26.73	\$31,977	29.73	\$34,196
23-05	FAULKNER	Mayflower School District	88	\$5,021	860	907	67.60	\$33,176	72.54	\$34,775
23-06	FAULKNER	Mount Vernon-Enola School District	89	\$5,437	441	464	35.12	\$29,093	38.62	\$31,065
23-07	FAULKNER	Vilonia School District	90	\$5,123	2,439	2,557	157.95	\$38,876	167.95	\$40,479
24-01	FRANKLIN	Altus Denning School District	91	\$6,245	221	238	22.80	\$28,948	25.01	\$31,399
24-02	FRANKLIN	Charleston School District	92	\$4,726	821	854	57.77	\$38,120	60.77	\$39,434
24-03	FRANKLIN	County Line School District	93	\$5,504	530	562	47.25	\$30,070	50.25	\$32,354
24-04	FRANKLIN	Ozark School District	94	\$5,004	1,545	1,633	109.00	\$35,569	117.50	\$37,331
24-05	FRANKLIN	Pleasant View School District	95	\$6,371	219	230	22.50	\$29,856	24.50	\$32,574
25-01	FULTON	Mammoth Spring School District	96	\$5,698	415	427	37.06	\$31,272	40.06	\$33,108

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				4	5	6	7			
25-02	FULTON	Salem School District	97	\$4,948	702	733	50.67	\$33,140	53.47	\$34,636
25-03	FULTON	Viola School District	98	\$5,211	436	458	33.45	\$33,524	36.45	\$35,654
26-01	GARLAND	Cutter Morning Star School District	99	\$5,503	632	669	53.37	\$33,207	57.29	\$35,674
26-02	GARLAND	Fountain Lake School District	100	\$5,540	1,080	1,155	76.27	\$37,046	82.27	\$38,104
26-03	GARLAND	Hot Springs School District	101	\$7,471	3,070	3,302	257.49	\$38,239	278.41	\$40,463
26-04	GARLAND	Jessieville School District	102	\$5,789	690	727	52.78	\$37,034	55.78	\$38,355
26-05	GARLAND	Lake Hamilton School District	103	\$5,449	3,478	3,649	229.07	\$39,439	247.97	\$41,204
26-06	GARLAND	Lakeside School District	104	\$5,710	2,423	2,551	173.77	\$38,140	187.52	\$40,687
26-07	GARLAND	Mountain Pine School District	105	\$5,499	648	681	49.56	\$33,980	53.56	\$36,582
27-03	GRANT	Poyen School District	106	\$4,834	479	504	35.00	\$35,520	37.90	\$37,505
27-05	GRANT	Sheridan School District	107	\$5,033	3,891	4,124	273.68	\$36,431	290.45	\$37,759
28-01	GREENE	Delaplaine School District	108	\$5,824	306	319	27.80	\$29,874	30.60	\$31,882
28-03	GREENE	Marmaduke School District	109	\$5,287	737	774	51.26	\$36,655	54.71	\$39,234
28-07	GREENE	Greene County Tech School District	110	\$5,126	2,599	2,744	172.42	\$35,028	186.94	\$36,565
28-08	GREENE	Paragould School District	111	\$5,534	2,533	2,697	183.64	\$33,355	195.67	\$35,234
29-01	HEMPSTEAD	Blevins School District	112	\$6,058	444	471	38.02	\$29,513	40.97	\$31,542
29-03	HEMPSTEAD	Hope School District	113	\$5,317	2,635	2,763	192.50	\$34,681	208.50	\$36,176
29-05	HEMPSTEAD	Saratoga School District	114	\$7,429	180	191	20.00	\$29,191	22.00	\$31,748
29-06	HEMPSTEAD	Spring Hill School District	115	\$5,628	471	494	38.96	\$33,137	41.56	\$35,337
30-01	HOT SPRING	Bismarck School District	116	\$5,166	971	1,044	72.00	\$35,184	76.00	\$36,549
30-02	HOT SPRING	Glen Rose School District	117	\$5,074	987	1,054	70.57	\$33,337	75.57	\$34,660
30-03	HOT SPRING	Magnet Cove School District	118	\$4,756	780	827	53.26	\$32,136	57.26	\$34,150
30-04	HOT SPRING	Malvern School District	119	\$5,533	2,074	2,182	158.95	\$36,004	170.20	\$37,445
30-05	HOT SPRING	Ouachita School District	120	\$5,466	373	389	29.38	\$30,792	31.38	\$33,825

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31-02	HOWARD	Dierks School District	121	\$5,351	558	585	45.24	\$32,812	48.24	\$34,123
31-04	HOWARD	Mineral Springs School District	122	\$5,482	486	515	40.00	\$31,342	43.95	\$34,000
31-05	HOWARD	Nashville School District	123	\$5,308	1,697	1,791	130.48	\$35,086	140.18	\$37,226
31-06	HOWARD	Umpire School District	124	\$10,545	103	109	16.72	\$31,168	19.08	\$34,022
32-01	INDEPENDENCE	Batesville School District	125	\$5,673	1,945	2,054	147.07	\$34,713	157.28	\$36,292
32-02	INDEPENDENCE	Cord Charlotte School District	126	\$5,789	274	289	25.73	\$28,794	28.23	\$31,460
32-03	INDEPENDENCE	Cushman School District	127	\$5,511	383	407	32.10	\$30,270	35.10	\$32,273
32-06	INDEPENDENCE	Newark School District	128	\$8,746	510	536	54.50	\$33,242	58.30	\$34,714
32-09	INDEPENDENCE	Southside School District	129	\$5,197	1,293	1,368	92.82	\$33,231	101.57	\$35,170
32-10	INDEPENDENCE	Sulphur Rock School District	130	\$6,027	331	353	28.43	\$32,137	30.43	\$34,013
32-11	INDEPENDENCE	Midland School District	131	\$6,053	556	582	40.71	\$32,842	44.71	\$34,968
33-01	IZARD	Calico Rock School District	132	\$5,326	533	565	43.44	\$28,453	46.44	\$30,612
33-02	IZARD	Melbourne School District	133	\$5,028	513	532	39.82	\$30,682	43.39	\$32,461
33-03	IZARD	Mount Pleasant School District	134	\$5,611	308	313	25.58	\$31,115	28.08	\$31,352
33-06	IZARD	Izard County Consolidated School	135	\$6,569	463	495	45.27	\$29,829	48.31	\$31,843
34-03	JACKSON	Newport School District	136	\$6,555	1,568	1,672	122.14	\$35,010	129.10	\$36,754
34-04	JACKSON	Swifton School District	137	\$6,203	265	281	23.83	\$29,083	25.83	\$31,481
34-05	JACKSON	Jackson County School District	138	\$5,097	587	627	46.25	\$30,282	49.75	\$32,435
35-01	JEFFERSON	Alzheimer Unified School District	139	\$6,331	500	525	39.75	\$32,857	42.75	\$34,620
35-02	JEFFERSON	Dollarway School District	140	\$5,980	1,462	1,564	114.00	\$34,297	122.05	\$36,021
35-05	JEFFERSON	Pine Bluff School District	141	\$5,784	5,861	6,336	422.93	\$37,077	450.53	\$38,364
35-09	JEFFERSON	Watson Chapel School District	142	\$5,282	3,082	3,276	195.51	\$41,566	213.12	\$43,776
35-10	JEFFERSON	Whitehall School District	143	\$5,368	2,806	3,012	189.49	\$40,546	202.47	\$42,326
36-01	JOHNSON	Clarksville School District	144	\$5,251	2,012	2,100	143.14	\$35,186	151.64	\$37,223



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				4	5	6	7			
36-04	JOHNSON	Lamar School District	145	\$5,637	1,059	1,115	83.00	\$33,071	88.00	\$34,858
36-05	JOHNSON	Oark School District	146	\$8,650	137	146	19.42	\$27,348	21.42	\$29,776
36-06	JOHNSON	Westside School District	147	\$5,487	592	629	48.00	\$31,016	51.00	\$32,227
37-01	LAFAYETTE	Bradley School District	148	\$5,396	358	376	28.68	\$30,569	31.68	\$31,968
37-02	LAFAYETTE	Lewisville School District	149	\$5,840	486	511	38.20	\$29,636	41.90	\$32,216
37-03	LAFAYETTE	Stamps School District	150	\$5,580	604	623	48.90	\$30,952	52.15	\$32,477
38-01	LAWRENCE	Black Rock School District	151	\$5,499	363	384	32.95	\$28,886	35.58	\$31,190
38-04	LAWRENCE	Hoxie School District	152	\$5,288	890	935	71.00	\$32,496	75.50	\$33,817
38-05	LAWRENCE	Lynn School District	153	\$5,714	218	227	19.50	\$30,031	21.50	\$31,952
38-06	LAWRENCE	Sloan Hendrix School District	154	\$4,981	547	578	38.90	\$32,814	42.19	\$35,552
38-07	LAWRENCE	River Valley School District	155	\$5,533	318	331	27.60	\$27,067	30.76	\$28,708
38-08	LAWRENCE	Walnut Ridge School District	156	\$5,415	721	767	58.33	\$31,517	62.00	\$33,065
39-04	LEE	Lee County School District	157	\$6,899	1,599	1,737	112.58	\$35,942	127.58	\$36,955
40-01	LINCOLN	Gould School District	158	\$6,942	219	228	22.01	\$27,027	24.01	\$28,475
40-02	LINCOLN	Grady School District	159	\$7,202	255	264	19.93	\$31,115	22.93	\$35,036
40-03	LINCOLN	Star City School District	160	\$4,940	1,453	1,541	105.41	\$34,970	113.80	\$37,542
41-01	LITTLE RIVER	Ashdown School District	161	\$5,483	1,575	1,663	121.60	\$32,699	131.60	\$34,175
41-02	LITTLE RIVER	Foreman School District	162	\$5,582	475	494	37.20	\$31,688	40.20	\$33,521
42-01	LOGAN	Booneville School District	163	\$5,509	1,353	1,433	95.84	\$37,403	102.84	\$38,621
42-02	LOGAN	Magazine School District	164	\$6,073	494	527	40.09	\$31,043	43.09	\$32,731
42-03	LOGAN	Paris School District	165	\$5,148	1,112	1,167	79.35	\$32,769	84.50	\$34,830
42-04	LOGAN	Scranton School District	166	\$5,589	378	394	30.14	\$32,659	33.14	\$34,945
43-01	LONOKE	Lonoke School District	167	\$5,104	1,685	1,742	119.00	\$32,829	128.50	\$35,210
43-02	LONOKE	England School District	168	\$6,003	878	934	75.43	\$32,636	81.43	\$34,492

## ANNUAL FISCAL REPORT ANALYSIS - LEA ORDER 2001-2002 ACTUAL

LEA	County	District	Rank	Per Pupil Expenditure			K12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
43-03	LONOKE	Carlisle School District	169	\$4,848	663	696	49.50	\$31,445	52.46	\$33,907
43-04	LONOKE	Cabot School District	170	\$5,408	6,856	7,277	499.47	\$36,400	529.47	\$38,364
44-01	MADISON	Huntsville School District	171	\$5,315	1,893	2,021	113.00	\$42,250	122.00	\$43,642
44-02	MADISON	Kingston School District	172	\$6,766	219	230	19.36	\$33,160	21.36	\$36,208
44-03	MADISON	Saint Paul School District	173	\$5,516	321	347	25.50	\$32,299	27.50	\$34,039
45-01	MARION	Flippin School District	174	\$5,461	876	930	57.29	\$37,517	61.09	\$38,876
45-02	MARION	Yellville-Summit School District	175	\$5,589	1,001	1,064	70.67	\$34,779	74.67	\$36,747
45-03	MARION	Marion County Rural School District	176	\$6,322	268	279	26.21	\$26,698	28.21	\$28,645
46-01	MILLER	Bright Star School District	177	\$6,040	194	203	17.50	\$29,112	19.50	\$30,928
46-02	MILLER	Genoa Central School District	178	\$4,996	923	979	65.50	\$38,092	69.50	\$39,581
46-03	MILLER	Fouke School District	179	\$5,133	805	849	59.00	\$32,800	63.00	\$34,196
46-05	MILLER	Texarkana School District	180	\$6,091	4,277	4,589	332.02	\$34,775	351.02	\$36,072
47-01	MISSISSIPPI	Armored School District	181	\$5,282	431	448	30.90	\$36,046	33.90	\$37,188
47-02	MISSISSIPPI	Blytheville School District	182	\$5,741	3,246	3,479	235.22	\$34,735	255.18	\$36,778
47-06	MISSISSIPPI	South Mississippi County School Di	183	\$5,531	1,376	1,470	113.15	\$33,016	121.90	\$34,573
47-08	MISSISSIPPI	Gosnell School District	184	\$5,574	1,233	1,333	91.23	\$35,657	99.07	\$37,259
47-12	MISSISSIPPI	Manila School District	185	\$5,283	955	1,005	69.83	\$35,405	74.33	\$36,586
47-13	MISSISSIPPI	Osceola School District	186	\$6,017	1,650	1,748	128.16	\$35,416	136.48	\$36,679
48-01	MONROE	Brinkley School District	187	\$6,588	953	1,017	76.86	\$32,954	81.86	\$34,432
48-02	MONROE	Clarendon School District	188	\$5,536	515	541	45.00	\$30,574	48.36	\$32,142
48-03	MONROE	Holly Grove School District	189	\$8,020	254	265	21.40	\$31,344	23.40	\$33,527
49-01	MONTGOMERY	Caddo Hills School District	190	\$5,446	563	603	44.51	\$31,162	47.51	\$32,878
49-02	MONTGOMERY	Mount Ida School District	191	\$4,530	539	562	38.47	\$30,280	41.47	\$32,165
49-04	MONTGOMERY	Oden School District	192	\$6,945	222	234	21.65	\$29,614	23.65	\$32,225

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				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
50-04	NEVADA	Emmet School District	193	\$4,981	287	304	24.70	\$31,287	26.70	\$33,108
50-06	NEVADA	Prescott School District	194	\$5,669	1,035	1,106	77.99	\$33,712	84.82	\$35,594
50-08	NEVADA	Nevada School District	195	\$6,535	448	473	37.60	\$36,215	40.60	\$38,231
51-01	NEWTON	Deer School District	196	\$7,211	234	252	21.46	\$33,006	23.46	\$35,392
51-02	NEWTON	Jasper School District	197	\$6,313	520	542	42.68	\$34,568	45.68	\$36,480
51-03	NEWTON	Mount Judea School District	198	\$9,989	216	237	19.72	\$31,229	21.42	\$33,032
51-04	NEWTON	Western Grove School District	199	\$6,725	244	258	21.50	\$31,149	24.00	\$33,240
52-01	OUACHITA	Bearden School District	200	\$5,847	689	721	60.00	\$31,058	64.00	\$33,515
52-04	OUACHITA	Camden Fairview School District	201	\$6,472	2,975	3,159	231.38	\$36,663	250.30	\$38,934
52-05	OUACHITA	Harmony Grove School District	202	\$5,361	763	808	56.50	\$35,504	59.50	\$36,837
52-06	OUACHITA	Stephens School District	203	\$6,167	344	361	32.80	\$26,876	35.80	\$29,980
53-01	PERRY	East End School District	204	\$5,107	713	755	45.80	\$34,217	51.80	\$34,169
53-02	PERRY	Perry Casa School District	205	\$8,421	122	131	16.58	\$26,097	19.16	\$28,185
53-03	PERRY	Perryville School District	206	\$5,302	877	933	66.16	\$34,728	69.91	\$36,276
54-01	PHILLIPS	Barton - Lexa School District	207	\$6,362	676	722	52.00	\$37,149	56.00	\$39,361
54-02	PHILLIPS	Elaine School District	208	\$7,467	341	368	34.50	\$31,944	37.50	\$33,596
54-03	PHILLIPS	Helena-W Helena School District	209	\$6,287	3,237	3,498	251.00	\$35,243	265.50	\$36,863
54-04	PHILLIPS	Marvell School District	210	\$5,694	617	671	48.27	\$34,202	51.47	\$35,917
54-05	PHILLIPS	Lake View School District	211	\$7,338	163	163	17.12	\$29,335	19.04	\$32,219
55-01	PIKE	Delight School District	212	\$5,471	365	379	30.14	\$30,929	32.64	\$32,529
55-02	PIKE	Centerpoint School District	213	\$5,302	899	949	72.82	\$30,333	77.32	\$31,993
55-03	PIKE	Kirby School District	214	\$7,463	379	405	35.00	\$30,410	38.00	\$32,057
55-04	PIKE	Murfreesboro School District	215	\$5,950	471	503	47.68	\$30,666	50.68	\$33,210
56-02	POINSETT	Harrisburg School District	216	\$5,570	986	1,048	74.76	\$34,988	79.76	\$36,580

## ANNUAL FISCAL REPORT ANALYSIS - LEA ORDER 2001-2002 ACTUAL

LEA	County	District	Rank	Per Pupil Expenditure			K12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
56-04	POINSETT	Marked Tree School District	217	\$5,620	692	738	54.38	\$31,602	57.38	\$32,889
56-05	POINSETT	Trumann School District	218	\$5,828	1,549	1,678	121.68	\$32,656	130.36	\$34,928
56-07	POINSETT	Weiner School District	219	\$6,795	354	378	34.15	\$30,492	37.15	\$32,352
56-08	POINSETT	East Poinsett School District	220	\$5,318	769	824	57.95	\$34,348	61.95	\$35,926
57-01	POLK	Acorn School District	221	\$6,004	409	441	33.90	\$31,090	36.98	\$33,059
57-02	POLK	Hatfield School District	222	\$5,724	307	327	27.00	\$29,788	29.75	\$32,146
57-03	POLK	Mena School District	223	\$5,377	1,733	1,835	121.93	\$38,223	129.31	\$40,209
57-04	POLK	Van Cove School District	224	\$5,826	370	392	32.50	\$30,076	35.50	\$32,014
57-05	POLK	Wickes School District	225	\$5,489	507	539	40.00	\$31,354	43.43	\$33,772
58-01	POPE	Atkins School District	226	\$5,466	1,071	1,135	90.00	\$33,401	94.00	\$34,736
58-02	POPE	Dover School District	227	\$5,548	1,246	1,332	103.50	\$31,866	111.50	\$33,438
58-03	POPE	Hector School District	228	\$5,509	694	724	58.80	\$32,036	61.72	\$33,163
58-04	POPE	Pottsville School District	229	\$5,169	1,030	1,081	73.00	\$35,987	79.00	\$36,858
58-05	POPE	Russellville School District	230	\$5,743	4,905	5,183	372.00	\$36,774	395.25	\$38,244
59-01	PRAIRIE	Des Arc School District	231	\$4,841	665	695	45.80	\$33,490	48.80	\$34,975
59-02	PRAIRIE	DeValls Bluff School District	232	\$5,631	388	407	33.59	\$29,496	36.59	\$31,495
59-03	PRAIRIE	Hazen School District	233	\$5,140	396	417	32.93	\$29,715	35.93	\$31,178
60-01	PULASKI	Little Rock School District	234	\$8,874	21,729	23,245	1,863.80	\$41,068	2,006.11	\$42,491
60-02	PULASKI	North Little Rock School District	235	\$6,989	8,482	9,097	658.13	\$39,629	717.13	\$41,754
60-03	PULASKI	Pulaski County School District	236	\$6,724	18,187	19,083	1,389.65	\$37,558	1,529.35	\$39,475
61-01	RANDOLPH	Biggers Reyno School District	237	\$7,423	208	220	23.86	\$29,230	26.36	\$31,854
61-02	RANDOLPH	Maynard School District	238	\$5,508	497	526	40.37	\$32,053	43.29	\$33,653
61-03	RANDOLPH	Pocahontas School District	239	\$5,082	1,704	1,782	119.00	\$36,413	127.28	\$37,672
61-04	RANDOLPH	Randolph County School District	240	\$6,013	266	280	22.52	\$30,844	25.52	\$33,382

## ANNUAL FISCAL REPORT ANALYSIS - LEA ORDER 2001-2002 ACTUAL

LEA	County	District	Rank	Per Pupil Expenditure			K12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
62-01	ST FRANCIS	Forrest City School District	241	\$6,131	3,704	3,963	261.91	\$37,471	282.91	\$39,445
62-02	ST FRANCIS	Hughes School District	242	\$6,772	724	778	56.52	\$33,592	61.10	\$35,495
62-05	ST FRANCIS	Palestine-Wheatley School District	243	\$5,607	679	719	45.35	\$34,713	49.66	\$36,734
63-01	SALINE	Bauxite School District	244	\$4,956	943	997	60.31	\$35,659	64.31	\$37,546
63-02	SALINE	Benton School District	245	\$5,445	4,025	4,188	273.03	\$38,628	294.93	\$40,411
63-03	SALINE	Bryant School District	246	\$5,102	5,456	5,870	369.32	\$40,561	395.92	\$42,054
63-04	SALINE	Harmony Grove School District	247	\$5,111	770	815	54.93	\$35,630	58.93	\$38,044
63-06	SALINE	Paron School District	248	\$8,622	244	257	27.42	\$28,716	29.42	\$30,509
64-01	SCOTT	Waldron School District	249	\$4,691	1,560	1,649	113.85	\$32,299	121.37	\$33,284
65-01	SEARCY	Leslie School District	250	\$7,313	221	236	19.37	\$34,991	21.37	\$36,831
65-02	SEARCY	Marshall School District	251	\$5,638	675	716	53.27	\$31,223	56.27	\$33,372
65-03	SEARCY	Saint Joe School District	252	\$7,146	217	230	23.67	\$28,864	25.63	\$30,755
65-04	SEARCY	Witts Springs School District	253	\$11,042	59	62	11.32	\$26,402	13.32	\$28,722
66-01	SEBASTIAN	Fort Smith School District	254	\$6,523	11,633	12,485	839.98	\$43,111	904.68	\$44,768
66-02	SEBASTIAN	Greenwood School District	255	\$5,313	2,992	3,119	197.00	\$39,193	210.75	\$41,095
66-03	SEBASTIAN	Hackett School District	256	\$5,453	519	549	45.00	\$32,098	48.00	\$33,661
66-04	SEBASTIAN	Hartford School District	257	\$5,952	438	470	38.20	\$33,583	41.20	\$35,026
66-05	SEBASTIAN	Lavaca School District	258	\$4,985	811	852	58.38	\$33,405	62.33	\$35,431
66-06	SEBASTIAN	Mansfield School District	259	\$5,611	942	993	69.80	\$35,871	74.30	\$37,572
67-01	SEVIER	DeQueen School District	260	\$4,784	1,782	1,870	107.55	\$33,198	119.95	\$35,781
67-03	SEVIER	Horatio School District	261	\$5,187	764	794	61.00	\$31,489	64.75	\$32,994
67-04	SEVIER	Lockesburg School District	262	\$5,271	390	409	31.63	\$31,240	35.57	\$32,141
68-02	SHARP	Cave City School District	263	\$5,434	939	994	71.41	\$33,485	75.91	\$34,737
68-03	SHARP	Evening Shade School District	264	\$5,501	308	322	26.85	\$30,695	29.65	\$32,094

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				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
68-04	SHARP	Highland School District	265	\$5,052	1,394	1,464	97.50	\$33,866	105.00	\$35,859
68-05	SHARP	Williford School District	266	\$6,457	224	236	22.88	\$28,298	25.25	\$29,794
69-01	STONE	Mountain View School District	267	\$5,035	1,161	1,217	80.62	\$36,543	86.56	\$38,179
69-02	STONE	Stone County School District	268	\$5,797	274	287	24.85	\$30,064	27.00	\$31,676
69-04	STONE	Rural Special School District	269	\$5,723	215	226	18.75	\$32,144	19.94	\$33,626
70-01	UNION	El Dorado School District	270	\$5,751	4,098	4,404	307.24	\$33,848	333.29	\$35,633
70-02	UNION	Huttig School District	271	\$7,069	226	240	25.00	\$28,874	26.28	\$30,302
70-03	UNION	Junction City School District	272	\$5,874	595	625	47.00	\$33,878	50.00	\$35,309
70-05	UNION	Mount Holly School District	273	\$8,521	186	196	22.00	\$33,206	25.00	\$35,833
70-06	UNION	Norphlet School District	274	\$5,583	511	536	41.50	\$30,811	44.50	\$33,572
70-07	UNION	Parkers Chapel School District	275	\$5,088	648	675	51.65	\$31,304	54.65	\$33,353
70-08	UNION	Smackover School District	276	\$5,132	704	741	52.12	\$32,695	55.70	\$34,949
70-09	UNION	Strong School District	277	\$6,377	486	502	42.50	\$33,227	45.50	\$34,700
70-11	UNION	Union School District	278	\$5,768	309	322	24.00	\$31,772	27.00	\$34,518
71-01	VAN BUREN	Alread School District	279	\$9,313	78	82	12.05	\$27,970	13.47	\$30,627
71-02	VAN BUREN	Clinton School District	280	\$5,696	1,115	1,170	95.21	\$31,697	100.21	\$33,521
71-03	VAN BUREN	Scotland School District	281	\$7,405	116	122	14.20	\$29,564	15.70	\$30,432
71-04	VAN BUREN	Shirley School District	282	\$5,747	470	495	39.78	\$30,362	42.53	\$31,747
71-05	VAN BUREN	South Side School District	283	\$5,815	464	490	42.36	\$30,971	45.36	\$32,529
72-01	WASHINGTON	Elkins School District	284	\$5,110	937	970	70.13	\$33,079	74.13	\$34,886
72-02	WASHINGTON	Farmington School District	285	\$5,339	1,578	1,679	114.42	\$35,582	123.42	\$38,202
72-03	WASHINGTON	Fayetteville School District	286	\$7,044	7,380	7,818	541.36	\$40,435	579.41	\$42,475
72-04	WASHINGTON	Greenland School District	287	\$6,163	849	896	63.50	\$35,338	67.50	\$37,913
72-05	WASHINGTON	Lincoln Consolidated School District	288	\$5,220	956	1,016	71.02	\$32,352	75.02	\$34,448

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				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
72-06	WASHINGTON	Prairie Grove School District	289	\$4,611	1,344	1,385	90.56	\$35,830	96.58	\$37,243
72-07	WASHINGTON	Springdale School District	290	\$5,349	11,215	11,928	684.92	\$43,959	730.78	\$45,833
72-08	WASHINGTON	West Fork School District	291	\$5,178	1,031	1,084	75.75	\$33,351	80.03	\$35,162
72-09	WASHINGTON	Winslow School District	292	\$6,474	272	284	22.94	\$27,499	25.86	\$29,654
73-01	WHITE	Bald Knob School District	293	\$5,455	1,230	1,295	95.30	\$31,156	101.75	\$32,719
73-02	WHITE	Beebe School District	294	\$4,975	2,119	2,255	142.17	\$36,138	153.17	\$38,005
73-03	WHITE	Bradford School District	295	\$5,266	534	564	43.74	\$30,697	47.74	\$32,451
73-04	WHITE	White County Central School Distric	296	\$5,042	600	627	46.83	\$31,580	50.83	\$33,690
73-07	WHITE	Riverview School District	297	\$5,248	1,184	1,264	83.97	\$33,183	90.93	\$35,240
73-08	WHITE	McRae School District	298	\$6,091	310	330	29.12	\$29,623	32.12	\$31,696
73-09	WHITE	Pangburn School District	299	\$4,937	700	722	55.55	\$29,586	60.55	\$31,619
73-10	WHITE	Rose Bud School District	300	\$5,139	753	794	54.50	\$31,788	59.50	\$33,281
73-11	WHITE	Searcy School District	301	\$4,861	3,474	3,665	220.97	\$38,266	239.15	\$40,067
74-01	WOODRUFF	Augusta School District	302	\$6,486	531	568	49.39	\$28,897	52.39	\$30,840
74-02	WOODRUFF	Cotton Plant School District	303	\$7,955	221	233	21.70	\$32,554	24.20	\$34,465
74-03	WOODRUFF	McCrary School District	304	\$4,874	632	671	48.88	\$32,905	51.83	\$34,545
75-03	YELL	Danville School District	305	\$5,352	740	773	63.24	\$31,495	67.24	\$33,627
75-04	YELL	Dardanelle School District	306	\$5,108	1,637	1,735	116.06	\$33,926	124.50	\$35,428
75-05	YELL	Fourche Valley School District	307	\$7,840	163	171	16.58	\$32,075	19.00	\$34,151
75-07	YELL	Ola School District	308	\$5,605	498	531	43.50	\$30,032	46.50	\$32,143
75-08	YELL	Plainview-Rover School District	309	\$6,242	292	308	24.00	\$30,323	26.00	\$32,504
75-09	YELL	Western Yell County School District	310	\$5,847	420	444	36.50	\$31,181	39.50	\$32,367

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure			Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
21-01	DESHA	Arkansas City School District	1	\$15,193	106	111	19.20	\$32,576	21.13	\$35,515
65-04	SEARCY	Witts Springs School District	2	\$11,042	59	62	11.32	\$26,402	13.32	\$28,722
31-06	HOWARD	Umpire School District	3	\$10,545	103	109	16.72	\$31,168	19.08	\$34,022
51-03	NEWTON	Mount Judea School District	4	\$9,989	216	237	19.72	\$31,229	21.42	\$33,032
71-01	VAN BUREN	Alread School District	5	\$9,313	78	82	12.05	\$27,970	13.47	\$30,627
20-01	DALLAS	Carthage School District	6	\$9,247	121	125	16.00	\$28,532	17.75	\$29,855
60-01	PULASKI	Little Rock School District	7	\$8,874	21,729	23,245	1,863.80	\$41,068	2,006.11	\$42,491
32-06	INDEPENDENCE	Newark School District	8	\$8,746	510	536	54.50	\$33,242	58.30	\$34,714
36-05	JOHNSON	Oark School District	9	\$8,650	137	146	19.42	\$27,348	21.42	\$29,776
63-06	SALINE	Paron School District	10	\$8,622	244	257	27.42	\$28,716	29.42	\$30,509
70-05	UNION	Mount Holly School District	11	\$8,521	186	196	22.00	\$33,206	25.00	\$35,833
53-02	PERRY	Perry Casa School District	12	\$8,421	122	131	16.58	\$26,097	19.16	\$28,185
48-03	MONROE	Holly Grove School District	13	\$8,020	254	265	21.40	\$31,344	23.40	\$33,527
74-02	WOODRUFF	Cotton Plant School District	14	\$7,955	221	233	21.70	\$32,554	24.20	\$34,465
18-02	CRITTENDEN	Earle School District	15	\$7,844	755	834	62.00	\$30,590	67.30	\$33,841
75-05	YELL	Fourche Valley School District	16	\$7,840	163	171	16.58	\$32,075	19.00	\$34,151
18-01	CRITTENDEN	Crawfordsville School District	17	\$7,694	237	254	23.70	\$28,022	26.70	\$30,173
26-03	GARLAND	Hot Springs School District	18	\$7,471	3,070	3,302	257.49	\$38,239	278.41	\$40,463
54-02	PHILLIPS	Elaine School District	19	\$7,467	341	368	34.50	\$31,944	37.50	\$33,596
55-03	PIKE	Kirby School District	20	\$7,463	379	405	35.00	\$30,410	38.00	\$32,057
29-05	HEMPSTEAD	Saratoga School District	21	\$7,429	180	191	20.00	\$29,191	22.00	\$31,748
61-01	RANDOLPH	Biggers Reyno School District	22	\$7,423	208	220	23.86	\$29,230	26.36	\$31,854
71-03	VAN BUREN	Scotland School District	23	\$7,405	116	122	14.20	\$29,564	15.70	\$30,432
12-05	CLEBURNE	Wilburn School District	24	\$7,370	165	174	18.85	\$27,537	21.27	\$30,038



**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
54-05	PHILLIPS	Lake View School District	25	\$7,338	163	163	17.12	\$29,335	19.04	\$32,219
65-01	SEARCY	Leslie School District	26	\$7,313	221	236	19.37	\$34,991	21.37	\$36,831
51-01	NEWTON	Deer School District	27	\$7,211	234	252	21.46	\$33,006	23.46	\$35,392
40-02	LINCOLN	Grady School District	28	\$7,202	255	264	19.93	\$31,115	22.93	\$35,036
65-03	SEARCY	Saint Joe School District	29	\$7,146	217	230	23.67	\$28,864	25.63	\$30,755
70-02	UNION	Huttig School District	30	\$7,069	226	240	25.00	\$28,874	26.28	\$30,302
14-01	COLUMBIA	Emerson School District	31	\$7,047	358	375	30.10	\$34,947	33.31	\$41,473
72-03	WASHINGTON	Fayetteville School District	32	\$7,044	7,380	7,818	541.36	\$40,435	579.41	\$42,475
01-02	ARKANSAS	Gillett School District	33	\$7,016	220	228	23.50	\$31,096	26.50	\$33,498
60-02	PULASKI	North Little Rock School District	34	\$6,989	8,482	9,097	658.13	\$39,629	717.13	\$41,754
49-04	MONTGOMERY	Oden School District	35	\$6,945	222	234	21.65	\$29,614	23.65	\$32,225
40-01	LINCOLN	Gould School District	36	\$6,942	219	228	22.01	\$27,027	24.01	\$28,475
39-04	LEE	Lee County School District	37	\$6,899	1,599	1,737	112.58	\$35,942	127.58	\$36,955
56-07	POINSETT	Weiner School District	38	\$6,795	354	378	34.15	\$30,492	37.15	\$32,352
62-02	ST FRANCIS	Hughes School District	39	\$6,772	724	778	56.52	\$33,592	61.10	\$35,495
44-02	MADISON	Kingston School District	40	\$6,766	219	230	19.36	\$33,160	21.36	\$36,208
21-02	DESHA	Delta Special School District	41	\$6,765	230	243	22.05	\$29,411	24.05	\$31,503
51-04	NEWTON	Western Grove School District	42	\$6,725	244	258	21.50	\$31,149	24.00	\$33,240
60-03	PULASKI	Pulaski County School District	43	\$6,724	18,187	19,083	1,389.65	\$37,558	1,529.35	\$39,475
14-03	COLUMBIA	McNeil School District	44	\$6,651	263	276	25.00	\$25,359	28.00	\$27,925
48-01	MONROE	Brinkley School District	45	\$6,588	953	1,017	76.86	\$32,954	81.86	\$34,432
33-06	IZARD	Izard County Consolidated School	46	\$6,569	463	495	45.27	\$29,829	48.31	\$31,843
34-03	JACKSON	Newport School District	47	\$6,555	1,568	1,672	122.14	\$35,010	129.10	\$36,754
50-08	NEVADA	Nevada School District	48	\$6,535	448	473	37.60	\$36,215	40.60	\$38,231

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
66-01	SEBASTIAN	Fort Smith School District	49	<b>\$6,523</b>	11,633	12,485	839.98	\$43,111	904.68	\$44,768
05-04	BOONE	Omaha School District	50	<b>\$6,501</b>	368	392	36.95	\$29,197	39.67	\$31,015
14-06	COLUMBIA	Waldo School District	51	<b>\$6,494</b>	378	400	30.89	\$29,916	34.46	\$34,214
74-01	WOODRUFF	Augusta School District	52	<b>\$6,486</b>	531	568	49.39	\$28,897	52.39	\$30,840
72-09	WASHINGTON	Winslow School District	53	<b>\$6,474</b>	272	284	22.94	\$27,499	25.86	\$29,654
52-04	OUACHITA	Camden Fairview School District	54	<b>\$6,472</b>	2,975	3,159	231.38	\$36,663	250.30	\$38,934
68-05	SHARP	Williford School District	55	<b>\$6,457</b>	224	236	22.88	\$28,298	25.25	\$29,794
70-09	UNION	Strong School District	56	<b>\$6,377</b>	486	502	42.50	\$33,227	45.50	\$34,700
24-05	FRANKLIN	Pleasant View School District	57	<b>\$6,371</b>	219	230	22.50	\$29,856	24.50	\$32,574
54-01	PHILLIPS	Barton - Lexa School District	58	<b>\$6,362</b>	676	722	52.00	\$37,149	56.00	\$39,361
18-05	CRITTENDEN	Turrell School District	59	<b>\$6,360</b>	389	405	34.19	\$28,574	36.93	\$31,042
35-01	JEFFERSON	Alzheimer Unified School District	60	<b>\$6,331</b>	500	525	39.75	\$32,857	42.75	\$34,620
45-03	MARION	Marion County Rural School Distri	61	<b>\$6,322</b>	268	279	26.21	\$26,698	28.21	\$28,645
51-02	NEWTON	Jasper School District	62	<b>\$6,313</b>	520	542	42.68	\$34,568	45.68	\$36,480
13-03	CLEVELAND	Rison School District	63	<b>\$6,298</b>	609	639	49.00	\$31,549	52.00	\$32,845
54-03	PHILLIPS	Helena-W Helena School District	64	<b>\$6,287</b>	3,237	3,498	251.00	\$35,243	265.50	\$36,863
24-01	FRANKLIN	Altus Denning School District	65	<b>\$6,245</b>	221	238	22.80	\$28,948	25.01	\$31,399
75-08	YELL	Plainview-Rover School District	66	<b>\$6,242</b>	292	308	24.00	\$30,323	26.00	\$32,504
19-03	CROSS	Parkin School District	67	<b>\$6,229</b>	383	400	34.24	\$29,735	37.74	\$32,365
34-04	JACKSON	Swifton School District	68	<b>\$6,203</b>	265	281	23.83	\$29,083	25.83	\$31,481
09-02	CHICOT	Eudora School District	69	<b>\$6,178</b>	698	725	59.49	\$30,315	65.79	\$32,643
06-02	BRADLEY	Warren School District	70	<b>\$6,172</b>	1,506	1,575	124.87	\$32,697	133.68	\$35,270
52-06	OUACHITA	Stephens School District	71	<b>\$6,167</b>	344	361	32.80	\$26,876	35.80	\$29,980
72-04	WASHINGTON	Greenland School District	72	<b>\$6,163</b>	849	896	63.50	\$35,338	67.50	\$37,913

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
14-04	COLUMBIA	Taylor School District	73	<b>\$6,134</b>	297	316	26.91	\$31,261	28.91	\$33,318
62-01	ST FRANCIS	Forrest City School District	74	<b>\$6,131</b>	3,704	3,963	261.91	\$37,471	282.91	\$39,445
14-07	COLUMBIA	Walker School District	75	<b>\$6,120</b>	211	221	21.26	\$27,456	23.26	\$31,235
20-03	DALLAS	Sparkman School District	76	<b>\$6,111</b>	266	282	22.95	\$36,356	24.95	\$38,401
73-08	WHITE	McRae School District	77	<b>\$6,091</b>	310	330	29.12	\$29,623	32.12	\$31,696
46-05	MILLER	Texarkana School District	78	<b>\$6,091</b>	4,277	4,589	332.02	\$34,775	351.02	\$36,072
20-02	DALLAS	Fordyce School District	79	<b>\$6,076</b>	1,143	1,206	90.67	\$33,160	96.67	\$34,501
42-02	LOGAN	Magazine School District	80	<b>\$6,073</b>	494	527	40.09	\$31,043	43.09	\$32,731
29-01	HEMPSTEAD	Blevins School District	81	<b>\$6,058</b>	444	471	38.02	\$29,513	40.97	\$31,542
32-11	INDEPENDENCE	Midland School District	82	<b>\$6,053</b>	556	582	40.71	\$32,842	44.71	\$34,968
46-01	MILLER	Bright Star School District	83	<b>\$6,040</b>	194	203	17.50	\$29,112	19.50	\$30,928
32-10	INDEPENDENCE	Sulphur Rock School District	84	<b>\$6,027</b>	331	353	28.43	\$32,137	30.43	\$34,013
47-13	MISSISSIPPI	Osceola School District	85	<b>\$6,017</b>	1,650	1,748	128.16	\$35,416	136.48	\$36,679
61-04	RANDOLPH	Randolph County School District	86	<b>\$6,013</b>	266	280	22.52	\$30,844	25.52	\$33,382
10-02	CLARK	Arkadelphia School District	87	<b>\$6,005</b>	2,152	2,256	156.51	\$34,188	167.13	\$36,046
57-01	POLK	Acorn School District	88	<b>\$6,004</b>	409	441	33.90	\$31,090	36.98	\$33,059
43-02	LONOKE	England School District	89	<b>\$6,003</b>	878	934	75.43	\$32,636	81.43	\$34,492
35-02	JEFFERSON	Dollarway School District	90	<b>\$5,980</b>	1,462	1,564	114.00	\$34,297	122.05	\$36,021
09-01	CHICOT	Dermott School District	91	<b>\$5,977</b>	682	706	51.80	\$30,585	56.00	\$33,390
02-03	ASHLEY	Hamburg School District	92	<b>\$5,968</b>	1,552	1,630	114.14	\$32,512	124.14	\$35,175
66-04	SEBASTIAN	Hartford School District	93	<b>\$5,952</b>	438	470	38.20	\$33,583	41.20	\$35,026
55-04	PIKE	Murfreesboro School District	94	<b>\$5,950</b>	471	503	47.68	\$30,666	50.68	\$33,210
21-04	DESHA	Dumas School District	95	<b>\$5,943</b>	1,578	1,661	120.00	\$34,454	129.00	\$35,878
04-01	BENTON	Bentonville School District	96	<b>\$5,937</b>	6,832	7,173	498.03	\$37,924	527.03	\$39,606

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
19-01	CROSS	Cross County School District	97	\$5,911	734	785	60.44	\$28,890	64.19	\$30,206
08-02	CARROLL	Eureka Springs School District	98	\$5,905	668	710	50.20	\$34,184	54.20	\$36,422
16-08	CRAIGHEAD	Jonesboro School District	99	\$5,885	4,382	4,699	310.23	\$36,918	332.28	\$38,198
70-03	UNION	Junction City School District	100	\$5,874	595	625	47.00	\$33,878	50.00	\$35,309
75-09	YELL	Western Yell County School Distri	101	\$5,847	420	444	36.50	\$31,181	39.50	\$32,367
52-01	OUACHITA	Bearden School District	102	\$5,847	689	721	60.00	\$31,058	64.00	\$33,515
01-05	ARKANSAS	Humphrey School District	103	\$5,841	270	284	24.00	\$28,173	26.80	\$29,800
37-02	LAFAYETTE	Lewisville School District	104	\$5,840	486	511	38.20	\$29,636	41.90	\$32,216
56-05	POINSETT	Trumann School District	105	\$5,828	1,549	1,678	121.68	\$32,656	130.36	\$34,928
57-04	POLK	Van Cove School District	106	\$5,826	370	392	32.50	\$30,076	35.50	\$32,014
28-01	GREENE	Delaplaine School District	107	\$5,824	306	319	27.80	\$29,874	30.60	\$31,882
71-05	VAN BUREN	South Side School District	108	\$5,815	464	490	42.36	\$30,971	45.36	\$32,529
13-01	CLEVELAND	Kingsland School District	109	\$5,807	284	298	22.89	\$29,623	25.44	\$31,765
12-02	CLEBURNE	Heber Springs School District	110	\$5,798	1,581	1,671	124.22	\$37,938	131.17	\$39,667
69-02	STONE	Stone County School District	111	\$5,797	274	287	24.85	\$30,064	27.00	\$31,676
26-04	GARLAND	Jessieville School District	112	\$5,789	690	727	52.78	\$37,034	55.78	\$38,355
32-02	INDEPENDENCE	Cord Charlotte School District	113	\$5,789	274	289	25.73	\$28,794	28.23	\$31,460
35-05	JEFFERSON	Pine Bluff School District	114	\$5,784	5,861	6,336	422.93	\$37,077	450.53	\$38,364
02-02	ASHLEY	Fountain Hill School District	115	\$5,782	258	276	20.98	\$27,440	22.91	\$29,191
22-02	DREW	Drew Central School District	116	\$5,780	1,017	1,066	75.21	\$34,218	79.81	\$36,005
70-11	UNION	Union School District	117	\$5,768	309	322	24.00	\$31,772	27.00	\$34,518
70-01	UNION	El Dorado School District	118	\$5,751	4,098	4,404	307.24	\$33,848	333.29	\$35,633
71-04	VAN BUREN	Shirley School District	119	\$5,747	470	495	39.78	\$30,362	42.53	\$31,747
58-05	POPE	Russellville School District	120	\$5,743	4,905	5,183	372.00	\$36,774	395.25	\$38,244

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
47-02	MISSISSIPPI	Blytheville School District	121	\$5,741	3,246	3,479	235.22	\$34,735	255.18	\$36,778
05-01	BOONE	Alpena School District	122	\$5,733	485	518	37.03	\$33,919	40.03	\$35,965
57-02	POLK	Hatfield School District	123	\$5,724	307	327	27.00	\$29,788	29.75	\$32,146
69-04	STONE	Rural Special School District	124	\$5,723	215	226	18.75	\$32,144	19.94	\$33,626
38-05	LAWRENCE	Lynn School District	125	\$5,714	218	227	19.50	\$30,031	21.50	\$31,952
26-06	GARLAND	Lakeside School District	126	\$5,710	2,423	2,551	173.77	\$38,140	187.52	\$40,687
25-01	FULTON	Mammoth Spring School District	127	\$5,698	415	427	37.06	\$31,272	40.06	\$33,108
71-02	VAN BUREN	Clinton School District	128	\$5,696	1,115	1,170	95.21	\$31,697	100.21	\$33,521
54-04	PHILLIPS	Marvell School District	129	\$5,694	617	671	48.27	\$34,202	51.47	\$35,917
02-01	ASHLEY	Crossett School District	130	\$5,678	2,316	2,438	170.28	\$35,291	185.28	\$37,645
10-03	CLARK	Gurdon School District	131	\$5,676	842	889	67.33	\$32,696	72.33	\$34,594
17-05	CRAWFORD	Van Buren School District	132	\$5,673	5,097	5,413	370.00	\$38,026	390.65	\$39,467
32-01	INDEPENDENCE	Batesville School District	133	\$5,673	1,945	2,054	147.07	\$34,713	157.28	\$36,292
15-03	CONWAY	Nemo Vista School District	134	\$5,670	402	429	31.60	\$32,467	34.60	\$33,797
50-06	NEVADA	Prescott School District	135	\$5,669	1,035	1,106	77.99	\$33,712	84.82	\$35,594
17-03	CRAWFORD	Mountainburg School District	136	\$5,664	744	782	55.60	\$33,971	61.60	\$36,672
04-03	BENTON	Gentry School District	137	\$5,647	1,153	1,211	91.57	\$32,582	98.57	\$35,068
21-05	DESHA	McGehee School District	138	\$5,645	1,133	1,179	87.31	\$30,625	94.85	\$32,168
05-06	BOONE	Lead Hill School District	139	\$5,644	370	379	29.56	\$27,786	31.56	\$29,436
65-02	SEARCY	Marshall School District	140	\$5,638	675	716	53.27	\$31,223	56.27	\$33,372
36-04	JOHNSON	Lamar School District	141	\$5,637	1,059	1,115	83.00	\$33,071	88.00	\$34,858
59-02	PRAIRIE	DeValls Bluff School District	142	\$5,631	388	407	33.59	\$29,496	36.59	\$31,495
29-06	HEMPSTEAD	Spring Hill School District	143	\$5,628	471	494	38.96	\$33,137	41.56	\$35,337
56-04	POINSETT	Marked Tree School District	144	\$5,620	692	738	54.38	\$31,602	57.38	\$32,889

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LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
66-06	SEBASTIAN	Mansfield School District	145	\$5,611	942	993	69.80	\$35,871	74.30	\$37,572
33-03	IZARD	Mount Pleasant School District	146	\$5,611	308	313	25.58	\$31,115	28.08	\$31,352
12-03	CLEBURNE	Quitman School District	147	\$5,608	555	596	49.00	\$32,738	52.00	\$33,879
62-05	ST FRANCIS	Palestine-Wheatley School District	148	\$5,607	679	719	45.35	\$34,713	49.66	\$36,734
75-07	YELL	Ola School District	149	\$5,605	498	531	43.50	\$30,032	46.50	\$32,143
45-02	MARION	Yellville-Summit School District	150	\$5,589	1,001	1,064	70.67	\$34,779	74.67	\$36,747
42-04	LOGAN	Scranton School District	151	\$5,589	378	394	30.14	\$32,659	33.14	\$34,945
70-06	UNION	Norphlet School District	152	\$5,583	511	536	41.50	\$30,811	44.50	\$33,572
41-02	LITTLE RIVER	Foreman School District	153	\$5,582	475	494	37.20	\$31,688	40.20	\$33,521
37-03	LAFAYETTE	Stamps School District	154	\$5,580	604	623	48.90	\$30,952	52.15	\$32,477
08-03	CARROLL	Green Forest School District	155	\$5,576	1,140	1,201	89.44	\$32,916	95.69	\$34,796
04-05	BENTON	Rogers School District	156	\$5,576	10,788	11,322	721.17	\$39,331	767.87	\$41,422
47-08	MISSISSIPPI	Gosnell School District	157	\$5,574	1,233	1,333	91.23	\$35,657	99.07	\$37,259
56-02	POINSETT	Harrisburg School District	158	\$5,570	986	1,048	74.76	\$34,988	79.76	\$36,580
58-02	POPE	Dover School District	159	\$5,548	1,246	1,332	103.50	\$31,866	111.50	\$33,438
07-01	CALHOUN	Hampton School District	160	\$5,547	748	783	57.62	\$33,111	61.62	\$34,539
26-02	GARLAND	Fountain Lake School District	161	\$5,540	1,080	1,155	76.27	\$37,046	82.27	\$38,104
48-02	MONROE	Clarendon School District	162	\$5,536	515	541	45.00	\$30,574	48.36	\$32,142
28-08	GREENE	Paragould School District	163	\$5,534	2,533	2,697	183.64	\$33,355	195.67	\$35,234
38-07	LAWRENCE	River Valley School District	164	\$5,533	318	331	27.60	\$27,067	30.76	\$28,708
30-04	HOT SPRING	Malvern School District	165	\$5,533	2,074	2,182	158.95	\$36,004	170.20	\$37,445
09-03	CHICOT	Lakeside School District	166	\$5,531	985	1,038	84.00	\$30,635	89.51	\$32,415
47-06	MISSISSIPPI	South Mississippi County School	167	\$5,531	1,376	1,470	113.15	\$33,016	121.90	\$34,573
11-01	CLAY	Corning School District	168	\$5,521	1,029	1,108	78.60	\$34,268	86.18	\$36,335

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
44-03	MADISON	Saint Paul School District	169	\$5,516	321	347	25.50	\$32,299	27.50	\$34,039
32-03	INDEPENDENCE	Cushman School District	170	\$5,511	383	407	32.10	\$30,270	35.10	\$32,273
42-01	LOGAN	Booneville School District	171	\$5,509	1,353	1,433	95.84	\$37,403	102.84	\$38,621
58-03	POPE	Hector School District	172	\$5,509	694	724	58.80	\$32,036	61.72	\$33,163
61-02	RANDOLPH	Maynard School District	173	\$5,508	497	526	40.37	\$32,053	43.29	\$33,653
24-03	FRANKLIN	County Line School District	174	\$5,504	530	562	47.25	\$30,070	50.25	\$32,354
26-01	GARLAND	Cutter Morning Star School Distric	175	\$5,503	632	669	53.37	\$33,207	57.29	\$35,674
68-03	SHARP	Evening Shade School District	176	\$5,501	308	322	26.85	\$30,695	29.65	\$32,094
38-01	LAWRENCE	Black Rock School District	177	\$5,499	363	384	32.95	\$28,886	35.58	\$31,190
26-07	GARLAND	Mountain Pine School District	178	\$5,499	648	681	49.56	\$33,980	53.56	\$36,582
15-07	CONWAY	South Conway County School Dist	179	\$5,494	2,217	2,360	165.50	\$34,916	177.67	\$36,560
03-02	BAXTER	Cotter School District	180	\$5,492	588	619	48.74	\$30,827	51.74	\$32,725
57-05	POLK	Wickes School District	181	\$5,489	507	539	40.00	\$31,354	43.43	\$33,772
36-06	JOHNSON	Westside School District	182	\$5,487	592	629	48.00	\$31,016	51.00	\$32,227
41-01	LITTLE RIVER	Ashdown School District	183	\$5,483	1,575	1,663	121.60	\$32,699	131.60	\$34,175
23-03	FAULKNER	Greenbrier School District	184	\$5,483	2,191	2,347	161.99	\$38,195	172.49	\$39,888
31-04	HOWARD	Mineral Springs School District	185	\$5,482	486	515	40.00	\$31,342	43.95	\$34,000
16-05	CRAIGHEAD	Buffalo Island Central School Distr	186	\$5,480	765	798	64.84	\$32,994	68.84	\$34,219
55-01	PIKE	Delight School District	187	\$5,471	365	379	30.14	\$30,929	32.64	\$32,529
30-05	HOT SPRING	Ouachita School District	188	\$5,466	373	389	29.38	\$30,792	31.38	\$33,825
58-01	POPE	Atkins School District	189	\$5,466	1,071	1,135	90.00	\$33,401	94.00	\$34,736
45-01	MARION	Flippin School District	190	\$5,461	876	930	57.29	\$37,517	61.09	\$38,876
73-01	WHITE	Bald Knob School District	191	\$5,455	1,230	1,295	95.30	\$31,156	101.75	\$32,719
66-03	SEBASTIAN	Hackett School District	192	\$5,453	519	549	45.00	\$32,098	48.00	\$33,661

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
26-05	GARLAND	Lake Hamilton School District	193	\$5,449	3,478	3,649	229.07	\$39,439	247.97	\$41,204
18-04	CRITTENDEN	Marion School District	194	\$5,449	3,008	3,186	198.75	\$37,887	217.09	\$40,534
49-01	MONTGOMERY	Caddo Hills School District	195	\$5,446	563	603	44.51	\$31,162	47.51	\$32,878
63-02	SALINE	Benton School District	196	\$5,445	4,025	4,188	273.03	\$38,628	294.93	\$40,411
17-04	CRAWFORD	Mulberry School District	197	\$5,443	358	384	32.54	\$29,459	35.44	\$31,226
23-06	FAULKNER	Mount Vernon-Enola School Distri	198	\$5,437	441	464	35.12	\$29,093	38.62	\$31,065
68-02	SHARP	Cave City School District	199	\$5,434	939	994	71.41	\$33,485	75.91	\$34,737
04-07	BENTON	Pea Ridge School District	200	\$5,423	1,065	1,123	85.10	\$32,287	89.10	\$33,571
03-04	BAXTER	Norfolk School District	201	\$5,421	456	475	37.42	\$28,931	40.14	\$31,144
38-08	LAWRENCE	Walnut Ridge School District	202	\$5,415	721	767	58.33	\$31,517	62.00	\$33,065
43-04	LONOKE	Cabot School District	203	\$5,408	6,856	7,277	499.47	\$36,400	529.47	\$38,364
08-01	CARROLL	Berryville School District	204	\$5,402	1,552	1,634	110.12	\$34,824	117.76	\$35,906
37-01	LAFAYETTE	Bradley School District	205	\$5,396	358	376	28.68	\$30,569	31.68	\$31,968
04-02	BENTON	Decatur School District	206	\$5,396	514	540	41.13	\$29,552	44.99	\$32,248
15-05	CONWAY	Wonderview School District	207	\$5,395	460	487	35.71	\$32,895	38.71	\$35,073
16-11	CRAIGHEAD	Nettleton School District	208	\$5,389	2,380	2,494	171.08	\$34,664	183.80	\$36,283
03-03	BAXTER	Mountain Home School District	209	\$5,389	3,592	3,797	238.34	\$37,427	252.84	\$38,909
57-03	POLK	Mena School District	210	\$5,377	1,733	1,835	121.93	\$38,223	129.31	\$40,209
23-01	FAULKNER	Conway School District	211	\$5,376	7,498	7,898	521.37	\$40,333	552.37	\$42,256
35-10	JEFFERSON	Whitehall School District	212	\$5,368	2,806	3,012	189.49	\$40,546	202.47	\$42,326
52-05	OUACHITA	Harmony Grove School District	213	\$5,361	763	808	56.50	\$35,504	59.50	\$36,837
75-03	YELL	Danville School District	214	\$5,352	740	773	63.24	\$31,495	67.24	\$33,627
31-02	HOWARD	Dierks School District	215	\$5,351	558	585	45.24	\$32,812	48.24	\$34,123
72-07	WASHINGTON	Springdale School District	216	\$5,349	11,215	11,928	684.92	\$43,959	730.78	\$45,833



**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
17-02	CRAWFORD	Cedarville School District	217	\$5,343	829	880	60.55	\$34,485	64.55	\$36,361
72-02	WASHINGTON	Farmington School District	218	\$5,339	1,578	1,679	114.42	\$35,582	123.42	\$38,202
33-01	IZARD	Calico Rock School District	219	\$5,326	533	565	43.44	\$28,453	46.44	\$30,612
23-04	FAULKNER	Guy Perkins School District	220	\$5,323	355	375	26.73	\$31,977	29.73	\$34,196
56-08	POINSETT	East Poinsett School District	221	\$5,318	769	824	57.95	\$34,348	61.95	\$35,926
29-03	HEMPSTEAD	Hope School District	222	\$5,317	2,635	2,763	192.50	\$34,681	208.50	\$36,176
44-01	MADISON	Huntsville School District	223	\$5,315	1,893	2,021	113.00	\$42,250	122.00	\$43,642
66-02	SEBASTIAN	Greenwood School District	224	\$5,313	2,992	3,119	197.00	\$39,193	210.75	\$41,095
16-13	CRAIGHEAD	Riverside School District	225	\$5,309	772	810	63.50	\$33,626	67.50	\$34,562
31-05	HOWARD	Nashville School District	226	\$5,308	1,697	1,791	130.48	\$35,086	140.18	\$37,226
01-04	ARKANSAS	Stuttgart School District	227	\$5,306	1,817	1,924	136.70	\$32,824	148.68	\$34,800
53-03	PERRY	Perryville School District	228	\$5,302	877	933	66.16	\$34,728	69.91	\$36,276
55-02	PIKE	Centerpoint School District	229	\$5,302	899	949	72.82	\$30,333	77.32	\$31,993
17-01	CRAWFORD	Alma School District	230	\$5,289	2,751	2,886	184.50	\$38,090	198.25	\$40,898
38-04	LAWRENCE	Hoxie School District	231	\$5,288	890	935	71.00	\$32,496	75.50	\$33,817
28-03	GREENE	Marmaduke School District	232	\$5,287	737	774	51.26	\$36,655	54.71	\$39,234
47-12	MISSISSIPPI	Manila School District	233	\$5,283	955	1,005	69.83	\$35,405	74.33	\$36,586
35-09	JEFFERSON	Watson Chapel School District	234	\$5,282	3,082	3,276	195.51	\$41,566	213.12	\$43,776
47-01	MISSISSIPPI	Armored School District	235	\$5,282	431	448	30.90	\$36,046	33.90	\$37,188
12-04	CLEBURNE	West Side School District	236	\$5,271	512	538	39.70	\$34,564	42.70	\$36,215
67-04	SEVIER	Lockesburg School District	237	\$5,271	390	409	31.63	\$31,240	35.57	\$32,141
73-03	WHITE	Bradford School District	238	\$5,266	534	564	43.74	\$30,697	47.74	\$32,451
05-03	BOONE	Harrison School District	239	\$5,254	2,636	2,765	187.05	\$37,160	199.05	\$38,827
36-01	JOHNSON	Clarksville School District	240	\$5,251	2,012	2,100	143.14	\$35,186	151.64	\$37,223

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 1 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K12 Cert. FTE	FTE	Cert. FTE
73-07	WHITE	Riverview School District	241	\$5,248	1,184	1,264	83.97	\$33,183	90.93	\$35,240
04-06	BENTON	Siloam Springs School District	242	\$5,228	2,723	2,873	194.67	\$35,318	205.97	\$36,529
05-05	BOONE	Valley Springs School District	243	\$5,225	859	895	69.60	\$32,246	73.60	\$34,314
72-05	WASHINGTON	Lincoln Consolidated School Distri	244	\$5,220	956	1,016	71.02	\$32,352	75.02	\$34,448
25-03	FULTON	Viola School District	245	\$5,211	436	458	33.45	\$33,524	36.45	\$35,654
12-01	CLEBURNE	Concord School District	246	\$5,203	438	458	33.50	\$31,087	36.00	\$32,730
32-09	INDEPENDENCE	Southside School District	247	\$5,197	1,293	1,368	92.82	\$33,231	101.57	\$35,170
67-03	SEVIER	Horatio School District	248	\$5,187	764	794	61.00	\$31,489	64.75	\$32,994
06-01	BRADLEY	Hermitage School District	249	\$5,185	550	565	29.71	\$33,519	32.83	\$35,681
72-08	WASHINGTON	West Fork School District	250	\$5,178	1,031	1,084	75.75	\$33,351	80.03	\$35,162
58-04	POPE	Pottsville School District	251	\$5,169	1,030	1,081	73.00	\$35,987	79.00	\$36,858
30-01	HOT SPRING	Bismarck School District	252	\$5,166	971	1,044	72.00	\$35,184	76.00	\$36,549
19-05	CROSS	Wynne School District	253	\$5,160	2,686	2,831	186.80	\$37,285	200.10	\$39,242
42-03	LOGAN	Paris School District	254	\$5,148	1,112	1,167	79.35	\$32,769	84.50	\$34,830
59-03	PRAIRIE	Hazen School District	255	\$5,140	396	417	32.93	\$29,715	35.93	\$31,178
73-10	WHITE	Rose Bud School District	256	\$5,139	753	794	54.50	\$31,788	59.50	\$33,281
01-01	ARKANSAS	DeWitt School District	257	\$5,138	1,111	1,169	84.32	\$33,470	89.52	\$34,547
46-03	MILLER	Fouke School District	258	\$5,133	805	849	59.00	\$32,800	63.00	\$34,196
70-08	UNION	Smackover School District	259	\$5,132	704	741	52.12	\$32,695	55.70	\$34,949
18-03	CRITTENDEN	West Memphis	260	\$5,131	5,674	6,056	389.58	\$38,476	415.40	\$40,222
28-07	GREENE	Greene County Tech School Distri	261	\$5,126	2,599	2,744	172.42	\$35,028	186.94	\$36,565
23-07	FAULKNER	Vilonia School District	262	\$5,123	2,439	2,557	157.95	\$38,876	167.95	\$40,479
63-04	SALINE	Harmony Grove School District	263	\$5,111	770	815	54.93	\$35,630	58.93	\$38,044
72-01	WASHINGTON	Elkins School District	264	\$5,110	937	970	70.13	\$33,079	74.13	\$34,886

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LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure				Cert. FTE		Cert. FTE
				1	2	3	4	5	6	7
75-04	YELL	Dardanelle School District	265	<b>\$5,108</b>	1,637	1,735	116.06	\$33,926	124.50	\$35,428
53-01	PERRY	East End School District	266	<b>\$5,107</b>	713	755	45.80	\$34,217	51.80	\$34,169
43-01	LONOKE	Lonoke School District	267	<b>\$5,104</b>	1,685	1,742	119.00	\$32,829	128.50	\$35,210
63-03	SALINE	Bryant School District	268	<b>\$5,102</b>	5,456	5,870	369.32	\$40,561	395.92	\$42,054
34-05	JACKSON	Jackson County School District	269	<b>\$5,097</b>	587	627	46.25	\$30,282	49.75	\$32,435
70-07	UNION	Parkers Chapel School District	270	<b>\$5,088</b>	648	675	51.65	\$31,304	54.65	\$33,353
61-03	RANDOLPH	Pocahontas School District	271	<b>\$5,082</b>	1,704	1,782	119.00	\$36,413	127.28	\$37,672
30-02	HOT SPRING	Glen Rose School District	272	<b>\$5,074</b>	987	1,054	70.57	\$33,337	75.57	\$34,660
14-02	COLUMBIA	Magnolia School District	273	<b>\$5,072</b>	2,649	2,814	180.84	\$37,568	195.45	\$38,890
22-03	DREW	Monticello School District	274	<b>\$5,057</b>	2,040	2,126	136.60	\$33,485	147.10	\$36,235
16-02	CRAIGHEAD	Westside Consolidated School Di	275	<b>\$5,057</b>	1,561	1,624	114.37	\$32,245	120.87	\$33,396
68-04	SHARP	Highland School District	276	<b>\$5,052</b>	1,394	1,464	97.50	\$33,866	105.00	\$35,859
73-04	WHITE	White County Central School Distr	277	<b>\$5,042</b>	600	627	46.83	\$31,580	50.83	\$33,690
69-01	STONE	Mountain View School District	278	<b>\$5,035</b>	1,161	1,217	80.62	\$36,543	86.56	\$38,179
27-05	GRANT	Sheridan School District	279	<b>\$5,033</b>	3,891	4,124	273.68	\$36,431	290.45	\$37,759
33-02	IZARD	Melbourne School District	280	<b>\$5,028</b>	513	532	39.82	\$30,682	43.39	\$32,461
23-05	FAULKNER	Mayflower School District	281	<b>\$5,021</b>	860	907	67.60	\$33,176	72.54	\$34,775
24-04	FRANKLIN	Ozark School District	282	<b>\$5,004</b>	1,545	1,633	109.00	\$35,569	117.50	\$37,331
46-02	MILLER	Genoa Central School District	283	<b>\$4,996</b>	923	979	65.50	\$38,092	69.50	\$39,581
66-05	SEBASTIAN	Lavaca School District	284	<b>\$4,985</b>	811	852	58.38	\$33,405	62.33	\$35,431
50-04	NEVADA	Emmet School District	285	<b>\$4,981</b>	287	304	24.70	\$31,287	26.70	\$33,108
38-06	LAWRENCE	Sloan Hendrix School District	286	<b>\$4,981</b>	547	578	38.90	\$32,814	42.19	\$35,552
73-02	WHITE	Beebe School District	287	<b>\$4,975</b>	2,119	2,255	142.17	\$36,138	153.17	\$38,005
63-01	SALINE	Bauxite School District	288	<b>\$4,956</b>	943	997	60.31	\$35,659	64.31	\$37,546

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LEA	County	District	Rank	Per Pupil	ADA	ADM	K12	Avg Salary	Certified	Avg Salary
				Expenditure						
				1	2	3	4	5	6	7
25-02	FULTON	Salem School District	289	<b>\$4,948</b>	702	733	50.67	\$33,140	53.47	\$34,636
04-04	BENTON	Gravette School District	290	<b>\$4,946</b>	1,362	1,434	93.53	\$35,094	99.01	\$36,448
40-03	LINCOLN	Star City School District	291	<b>\$4,940</b>	1,453	1,541	105.41	\$34,970	113.80	\$37,542
73-09	WHITE	Pangburn School District	292	<b>\$4,937</b>	700	722	55.55	\$29,586	60.55	\$31,619
16-12	CRAIGHEAD	Valley View School District	293	<b>\$4,902</b>	1,309	1,355	89.91	\$33,884	94.91	\$35,745
11-06	CLAY	Clay County Central School Distric	294	<b>\$4,901</b>	661	688	50.25	\$32,736	51.25	\$35,599
11-04	CLAY	Piggott School District	295	<b>\$4,878</b>	936	976	68.59	\$32,029	73.00	\$33,220
74-03	WOODRUFF	McCrary School District	296	<b>\$4,874</b>	632	671	48.88	\$32,905	51.83	\$34,545
73-11	WHITE	Searcy School District	297	<b>\$4,861</b>	3,474	3,665	220.97	\$38,266	239.15	\$40,067
16-03	CRAIGHEAD	Brookland School District	298	<b>\$4,855</b>	1,079	1,123	82.00	\$33,778	86.00	\$35,611
05-02	BOONE	Bergman School District	299	<b>\$4,849</b>	826	872	55.61	\$36,217	59.61	\$37,809
43-03	LONOKE	Carlisle School District	300	<b>\$4,848</b>	663	696	49.50	\$31,445	52.46	\$33,907
59-01	PRAIRIE	Des Arc School District	301	<b>\$4,841</b>	665	695	45.80	\$33,490	48.80	\$34,975
27-03	GRANT	Poyen School District	302	<b>\$4,834</b>	479	504	35.00	\$35,520	37.90	\$37,505
13-04	CLEVELAND	Woodlawn School District	303	<b>\$4,786</b>	535	560	39.50	\$32,582	42.50	\$34,126
67-01	SEVIER	DeQueen School District	304	<b>\$4,784</b>	1,782	1,870	107.55	\$33,198	119.95	\$35,781
30-03	HOT SPRING	Magnet Cove School District	305	<b>\$4,756</b>	780	827	53.26	\$32,136	57.26	\$34,150
24-02	FRANKLIN	Charleston School District	306	<b>\$4,726</b>	821	854	57.77	\$38,120	60.77	\$39,434
64-01	SCOTT	Waldron School District	307	<b>\$4,691</b>	1,560	1,649	113.85	\$32,299	121.37	\$33,284
16-01	CRAIGHEAD	Bay School District	308	<b>\$4,631</b>	589	626	43.66	\$31,930	46.58	\$33,157
72-06	WASHINGTON	Prairie Grove School District	309	<b>\$4,611</b>	1,344	1,385	90.56	\$35,830	96.58	\$37,243
49-02	MONTGOMERY	Mount Ida School District	310	<b>\$4,530</b>	539	562	38.47	\$30,280	41.47	\$32,165

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure		ADM	K-12 Cert. FTE	Avg Salary 12 Cert. FTE	K- Certified FTE	Avg Salary Cert. FTE
				1	2					
60-01	PULASKI	Little Rock School District	1	\$8,874	<b>21,729</b>	23,245	1,863.80	\$41,068	2,006.11	\$42,491
60-03	PULASKI	Pulaski County School District	2	\$6,724	<b>18,187</b>	19,083	1,389.65	\$37,558	1,529.35	\$39,475
66-01	SEBASTIAN	Fort Smith School District	3	\$6,523	<b>11,633</b>	12,485	839.98	\$43,111	904.68	\$44,768
72-07	WASHINGTON	Springdale School District	4	\$5,349	<b>11,215</b>	11,928	684.92	\$43,959	730.78	\$45,833
04-05	BENTON	Rogers School District	5	\$5,576	<b>10,788</b>	11,322	721.17	\$39,331	767.87	\$41,422
60-02	PULASKI	North Little Rock School District	6	\$6,989	<b>8,482</b>	9,097	658.13	\$39,629	717.13	\$41,754
23-01	FAULKNER	Conway School District	7	\$5,376	<b>7,498</b>	7,898	521.37	\$40,333	552.37	\$42,256
72-03	WASHINGTON	Fayetteville School District	8	\$7,044	<b>7,380</b>	7,818	541.36	\$40,435	579.41	\$42,475
43-04	LONOKE	Cabot School District	9	\$5,408	<b>6,856</b>	7,277	499.47	\$36,400	529.47	\$38,364
04-01	BENTON	Bentonville School District	10	\$5,937	<b>6,832</b>	7,173	498.03	\$37,924	527.03	\$39,606
35-05	JEFFERSON	Pine Bluff School District	11	\$5,784	<b>5,861</b>	6,336	422.93	\$37,077	450.53	\$38,364
18-03	CRITTENDEN	West Memphis	12	\$5,131	<b>5,674</b>	6,056	389.58	\$38,476	415.40	\$40,222
63-03	SALINE	Bryant School District	13	\$5,102	<b>5,456</b>	5,870	369.32	\$40,561	395.92	\$42,054
17-05	CRAWFORD	Van Buren School District	14	\$5,673	<b>5,097</b>	5,413	370.00	\$38,026	390.65	\$39,467
58-05	POPE	Russellville School District	15	\$5,743	<b>4,905</b>	5,183	372.00	\$36,774	395.25	\$38,244
16-08	CRAIGHEAD	Jonesboro School District	16	\$5,885	<b>4,382</b>	4,699	310.23	\$36,918	332.28	\$38,198
46-05	MILLER	Texarkana School District	17	\$6,091	<b>4,277</b>	4,589	332.02	\$34,775	351.02	\$36,072
70-01	UNION	El Dorado School District	18	\$5,751	<b>4,098</b>	4,404	307.24	\$33,848	333.29	\$35,633
63-02	SALINE	Benton School District	19	\$5,445	<b>4,025</b>	4,188	273.03	\$38,628	294.93	\$40,411
27-05	GRANT	Sheridan School District	20	\$5,033	<b>3,891</b>	4,124	273.68	\$36,431	290.45	\$37,759
62-01	ST FRANCIS	Forrest City School District	21	\$6,131	<b>3,704</b>	3,963	261.91	\$37,471	282.91	\$39,445
03-03	BAXTER	Mountain Home School District	22	\$5,389	<b>3,592</b>	3,797	238.34	\$37,427	252.84	\$38,909
26-05	GARLAND	Lake Hamilton School District	23	\$5,449	<b>3,478</b>	3,649	229.07	\$39,439	247.97	\$41,204
73-11	WHITE	Searcy School District	24	\$4,861	<b>3,474</b>	3,665	220.97	\$38,266	239.15	\$40,067
47-02	MISSISSIPPI	Blytheville School District	25	\$5,741	<b>3,246</b>	3,479	235.22	\$34,735	255.18	\$36,778

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	K- Certified	Avg Salary
				1	2	3	Cert. FTE	12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
54-03	PHILLIPS	Helena-W Helena School District	26	\$6,287	<b>3,237</b>	3,498	251.00	\$35,243	265.50	\$36,863
35-09	JEFFERSON	Watson Chapel School District	27	\$5,282	<b>3,082</b>	3,276	195.51	\$41,566	213.12	\$43,776
26-03	GARLAND	Hot Springs School District	28	\$7,471	<b>3,070</b>	3,302	257.49	\$38,239	278.41	\$40,463
18-04	CRITTENDEN	Marion School District	29	\$5,449	<b>3,008</b>	3,186	198.75	\$37,887	217.09	\$40,534
66-02	SEBASTIAN	Greenwood School District	30	\$5,313	<b>2,992</b>	3,119	197.00	\$39,193	210.75	\$41,095
52-04	OUACHITA	Camden Fairview School District	31	\$6,472	<b>2,975</b>	3,159	231.38	\$36,663	250.30	\$38,934
35-10	JEFFERSON	Whitehall School District	32	\$5,368	<b>2,806</b>	3,012	189.49	\$40,546	202.47	\$42,326
17-01	CRAWFORD	Alma School District	33	\$5,289	<b>2,751</b>	2,886	184.50	\$38,090	198.25	\$40,898
04-06	BENTON	Siloam Springs School District	34	\$5,228	<b>2,723</b>	2,873	194.67	\$35,318	205.97	\$36,529
19-05	CROSS	Wynne School District	35	\$5,160	<b>2,686</b>	2,831	186.80	\$37,285	200.10	\$39,242
14-02	COLUMBIA	Magnolia School District	36	\$5,072	<b>2,649</b>	2,814	180.84	\$37,568	195.45	\$38,890
05-03	BOONE	Harrison School District	37	\$5,254	<b>2,636</b>	2,765	187.05	\$37,160	199.05	\$38,827
29-03	HEMPSTEAD	Hope School District	38	\$5,317	<b>2,635</b>	2,763	192.50	\$34,681	208.50	\$36,176
28-07	GREENE	Greene County Tech School District	39	\$5,126	<b>2,599</b>	2,744	172.42	\$35,028	186.94	\$36,565
28-08	GREENE	Paragould School District	40	\$5,534	<b>2,533</b>	2,697	183.64	\$33,355	195.67	\$35,234
23-07	FAULKNER	Vilonia School District	41	\$5,123	<b>2,439</b>	2,557	157.95	\$38,876	167.95	\$40,479
26-06	GARLAND	Lakeside School District	42	\$5,710	<b>2,423</b>	2,551	173.77	\$38,140	187.52	\$40,687
16-11	CRAIGHEAD	Nettleton School District	43	\$5,389	<b>2,380</b>	2,494	171.08	\$34,664	183.80	\$36,283
02-01	ASHLEY	Crossett School District	44	\$5,678	<b>2,316</b>	2,438	170.28	\$35,291	185.28	\$37,645
15-07	CONWAY	South Conway County School Distri	45	\$5,494	<b>2,217</b>	2,360	165.50	\$34,916	177.67	\$36,560
23-03	FAULKNER	Greenbrier School District	46	\$5,483	<b>2,191</b>	2,347	161.99	\$38,195	172.49	\$39,888
10-02	CLARK	Arkadelphia School District	47	\$6,005	<b>2,152</b>	2,256	156.51	\$34,188	167.13	\$36,046
73-02	WHITE	Beebe School District	48	\$4,975	<b>2,119</b>	2,255	142.17	\$36,138	153.17	\$38,005
30-04	HOT SPRING	Malvern School District	49	\$5,533	<b>2,074</b>	2,182	158.95	\$36,004	170.20	\$37,445
22-03	DREW	Monticello School District	50	\$5,057	<b>2,040</b>	2,126	136.60	\$33,485	147.10	\$36,235

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure		ADA	ADM	K-12 Cert. FTE	Avg Salary 12 Cert. FTE	K- Certified FTE	Avg Salary Cert. FTE
				1	2						
36-01	JOHNSON	Clarksville School District	51	\$5,251	<b>2,012</b>	2,100	143.14	\$35,186	151.64	\$37,223	
32-01	INDEPENDENCE	Batesville School District	52	\$5,673	<b>1,945</b>	2,054	147.07	\$34,713	157.28	\$36,292	
44-01	MADISON	Huntsville School District	53	\$5,315	<b>1,893</b>	2,021	113.00	\$42,250	122.00	\$43,642	
01-04	ARKANSAS	Stuttgart School District	54	\$5,306	<b>1,817</b>	1,924	136.70	\$32,824	148.68	\$34,800	
67-01	SEVIER	DeQueen School District	55	\$4,784	<b>1,782</b>	1,870	107.55	\$33,198	119.95	\$35,781	
57-03	POLK	Mena School District	56	\$5,377	<b>1,733</b>	1,835	121.93	\$38,223	129.31	\$40,209	
61-03	RANDOLPH	Pocahontas School District	57	\$5,082	<b>1,704</b>	1,782	119.00	\$36,413	127.28	\$37,672	
31-05	HOWARD	Nashville School District	58	\$5,308	<b>1,697</b>	1,791	130.48	\$35,086	140.18	\$37,226	
43-01	LONOKE	Lonoke School District	59	\$5,104	<b>1,685</b>	1,742	119.00	\$32,829	128.50	\$35,210	
47-13	MISSISSIPPI	Osceola School District	60	\$6,017	<b>1,650</b>	1,748	128.16	\$35,416	136.48	\$36,679	
75-04	YELL	Dardanelle School District	61	\$5,108	<b>1,637</b>	1,735	116.06	\$33,926	124.50	\$35,428	
39-04	LEE	Lee County School District	62	\$6,899	<b>1,599</b>	1,737	112.58	\$35,942	127.58	\$36,955	
12-02	CLEBURNE	Heber Springs School District	63	\$5,798	<b>1,581</b>	1,671	124.22	\$37,938	131.17	\$39,667	
72-02	WASHINGTON	Farmington School District	64	\$5,339	<b>1,578</b>	1,679	114.42	\$35,582	123.42	\$38,202	
21-04	DESHA	Dumas School District	65	\$5,943	<b>1,578</b>	1,661	120.00	\$34,454	129.00	\$35,878	
41-01	LITTLE RIVER	Ashdown School District	66	\$5,483	<b>1,575</b>	1,663	121.60	\$32,699	131.60	\$34,175	
34-03	JACKSON	Newport School District	67	\$6,555	<b>1,568</b>	1,672	122.14	\$35,010	129.10	\$36,754	
16-02	CRAIGHEAD	Westside Consolidated School Dist	68	\$5,057	<b>1,561</b>	1,624	114.37	\$32,245	120.87	\$33,396	
64-01	SCOTT	Waldron School District	69	\$4,691	<b>1,560</b>	1,649	113.85	\$32,299	121.37	\$33,284	
08-01	CARROLL	Berryville School District	70	\$5,402	<b>1,552</b>	1,634	110.12	\$34,824	117.76	\$35,906	
02-03	ASHLEY	Hamburg School District	71	\$5,968	<b>1,552</b>	1,630	114.14	\$32,512	124.14	\$35,175	
56-05	POINSETT	Trumann School District	72	\$5,828	<b>1,549</b>	1,678	121.68	\$32,656	130.36	\$34,928	
24-04	FRANKLIN	Ozark School District	73	\$5,004	<b>1,545</b>	1,633	109.00	\$35,569	117.50	\$37,331	
06-02	BRADLEY	Warren School District	74	\$6,172	<b>1,506</b>	1,575	124.87	\$32,697	133.68	\$35,270	
35-02	JEFFERSON	Dollarway School District	75	\$5,980	<b>1,462</b>	1,564	114.00	\$34,297	122.05	\$36,021	

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure		ADA	ADM	K-12 Cert. FTE	Avg Salary 12 Cert. FTE	K- Certified FTE	Avg Salary Cert. FTE
				1	2						
40-03	LINCOLN	Star City School District	76	\$4,940	<b>1,453</b>	1,541		105.41	\$34,970	113.80	\$37,542
68-04	SHARP	Highland School District	77	\$5,052	<b>1,394</b>	1,464		97.50	\$33,866	105.00	\$35,859
47-06	MISSISSIPPI	South Mississippi County School Di	78	\$5,531	<b>1,376</b>	1,470		113.15	\$33,016	121.90	\$34,573
04-04	BENTON	Gravette School District	79	\$4,946	<b>1,362</b>	1,434		93.53	\$35,094	99.01	\$36,448
42-01	LOGAN	Booneville School District	80	\$5,509	<b>1,353</b>	1,433		95.84	\$37,403	102.84	\$38,621
72-06	WASHINGTON	Prairie Grove School District	81	\$4,611	<b>1,344</b>	1,385		90.56	\$35,830	96.58	\$37,243
16-12	CRAIGHEAD	Valley View School District	82	\$4,902	<b>1,309</b>	1,355		89.91	\$33,884	94.91	\$35,745
32-09	INDEPENDENCE	Southside School District	83	\$5,197	<b>1,293</b>	1,368		92.82	\$33,231	101.57	\$35,170
58-02	POPE	Dover School District	84	\$5,548	<b>1,246</b>	1,332		103.50	\$31,866	111.50	\$33,438
47-08	MISSISSIPPI	Gosnell School District	85	\$5,574	<b>1,233</b>	1,333		91.23	\$35,657	99.07	\$37,259
73-01	WHITE	Bald Knob School District	86	\$5,455	<b>1,230</b>	1,295		95.30	\$31,156	101.75	\$32,719
73-07	WHITE	Riverview School District	87	\$5,248	<b>1,184</b>	1,264		83.97	\$33,183	90.93	\$35,240
69-01	STONE	Mountain View School District	88	\$5,035	<b>1,161</b>	1,217		80.62	\$36,543	86.56	\$38,179
04-03	BENTON	Gentry School District	89	\$5,647	<b>1,153</b>	1,211		91.57	\$32,582	98.57	\$35,068
20-02	DALLAS	Fordyce School District	90	\$6,076	<b>1,143</b>	1,206		90.67	\$33,160	96.67	\$34,501
08-03	CARROLL	Green Forest School District	91	\$5,576	<b>1,140</b>	1,201		89.44	\$32,916	95.69	\$34,796
21-05	DESHA	McGehee School District	92	\$5,645	<b>1,133</b>	1,179		87.31	\$30,625	94.85	\$32,168
71-02	VAN BUREN	Clinton School District	93	\$5,696	<b>1,115</b>	1,170		95.21	\$31,697	100.21	\$33,521
42-03	LOGAN	Paris School District	94	\$5,148	<b>1,112</b>	1,167		79.35	\$32,769	84.50	\$34,830
01-01	ARKANSAS	DeWitt School District	95	\$5,138	<b>1,111</b>	1,169		84.32	\$33,470	89.52	\$34,547
26-02	GARLAND	Fountain Lake School District	96	\$5,540	<b>1,080</b>	1,155		76.27	\$37,046	82.27	\$38,104
16-03	CRAIGHEAD	Brookland School District	97	\$4,855	<b>1,079</b>	1,123		82.00	\$33,778	86.00	\$35,611
58-01	POPE	Atkins School District	98	\$5,466	<b>1,071</b>	1,135		90.00	\$33,401	94.00	\$34,736
04-07	BENTON	Pea Ridge School District	99	\$5,423	<b>1,065</b>	1,123		85.10	\$32,287	89.10	\$33,571
36-04	JOHNSON	Lamar School District	100	\$5,637	<b>1,059</b>	1,115		83.00	\$33,071	88.00	\$34,858



**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure		ADA	ADM	K-12 Cert. FTE	Avg Salary 12 Cert. FTE	K- Certified FTE	Avg Salary Cert. FTE
				1	2						
50-06	NEVADA	Prescott School District	101	\$5,669	<b>1,035</b>	1,106		77.99	\$33,712	84.82	\$35,594
72-08	WASHINGTON	West Fork School District	102	\$5,178	<b>1,031</b>	1,084		75.75	\$33,351	80.03	\$35,162
58-04	POPE	Pottsville School District	103	\$5,169	<b>1,030</b>	1,081		73.00	\$35,987	79.00	\$36,858
11-01	CLAY	Corning School District	104	\$5,521	<b>1,029</b>	1,108		78.60	\$34,268	86.18	\$36,335
22-02	DREW	Drew Central School District	105	\$5,780	<b>1,017</b>	1,066		75.21	\$34,218	79.81	\$36,005
45-02	MARION	Yellville-Summit School District	106	\$5,589	<b>1,001</b>	1,064		70.67	\$34,779	74.67	\$36,747
30-02	HOT SPRING	Glen Rose School District	107	\$5,074	<b>987</b>	1,054		70.57	\$33,337	75.57	\$34,660
56-02	POINSETT	Harrisburg School District	108	\$5,570	<b>986</b>	1,048		74.76	\$34,988	79.76	\$36,580
09-03	CHICOT	Lakeside School District	109	\$5,531	<b>985</b>	1,038		84.00	\$30,635	89.51	\$32,415
30-01	HOT SPRING	Bismarck School District	110	\$5,166	<b>971</b>	1,044		72.00	\$35,184	76.00	\$36,549
72-05	WASHINGTON	Lincoln Consolidated School Distric	111	\$5,220	<b>956</b>	1,016		71.02	\$32,352	75.02	\$34,448
47-12	MISSISSIPPI	Manila School District	112	\$5,283	<b>955</b>	1,005		69.83	\$35,405	74.33	\$36,586
48-01	MONROE	Brinkley School District	113	\$6,588	<b>953</b>	1,017		76.86	\$32,954	81.86	\$34,432
63-01	SALINE	Bauxite School District	114	\$4,956	<b>943</b>	997		60.31	\$35,659	64.31	\$37,546
66-06	SEBASTIAN	Mansfield School District	115	\$5,611	<b>942</b>	993		69.80	\$35,871	74.30	\$37,572
68-02	SHARP	Cave City School District	116	\$5,434	<b>939</b>	994		71.41	\$33,485	75.91	\$34,737
72-01	WASHINGTON	Elkins School District	117	\$5,110	<b>937</b>	970		70.13	\$33,079	74.13	\$34,886
11-04	CLAY	Piggott School District	118	\$4,878	<b>936</b>	976		68.59	\$32,029	73.00	\$33,220
46-02	MILLER	Genoa Central School District	119	\$4,996	<b>923</b>	979		65.50	\$38,092	69.50	\$39,581
55-02	PIKE	Centerpoint School District	120	\$5,302	<b>899</b>	949		72.82	\$30,333	77.32	\$31,993
38-04	LAWRENCE	Hoxie School District	121	\$5,288	<b>890</b>	935		71.00	\$32,496	75.50	\$33,817
43-02	LONOKE	England School District	122	\$6,003	<b>878</b>	934		75.43	\$32,636	81.43	\$34,492
53-03	PERRY	Perryville School District	123	\$5,302	<b>877</b>	933		66.16	\$34,728	69.91	\$36,276
45-01	MARION	Flippin School District	124	\$5,461	<b>876</b>	930		57.29	\$37,517	61.09	\$38,876
23-05	FAULKNER	Mayflower School District	125	\$5,021	<b>860</b>	907		67.60	\$33,176	72.54	\$34,775

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	K- Certified	Avg Salary
				1	2	3	Cert. FTE	12 Cert. FTE	FTE	Cert. FTE
05-05	BOONE	Valley Springs School District	126	\$5,225	<b>859</b>	895	69.60	\$32,246	73.60	\$34,314
72-04	WASHINGTON	Greenland School District	127	\$6,163	<b>849</b>	896	63.50	\$35,338	67.50	\$37,913
10-03	CLARK	Gurdon School District	128	\$5,676	<b>842</b>	889	67.33	\$32,696	72.33	\$34,594
17-02	CRAWFORD	Cedarville School District	129	\$5,343	<b>829</b>	880	60.55	\$34,485	64.55	\$36,361
05-02	BOONE	Bergman School District	130	\$4,849	<b>826</b>	872	55.61	\$36,217	59.61	\$37,809
24-02	FRANKLIN	Charleston School District	131	\$4,726	<b>821</b>	854	57.77	\$38,120	60.77	\$39,434
66-05	SEBASTIAN	Lavaca School District	132	\$4,985	<b>811</b>	852	58.38	\$33,405	62.33	\$35,431
46-03	MILLER	Fouke School District	133	\$5,133	<b>805</b>	849	59.00	\$32,800	63.00	\$34,196
30-03	HOT SPRING	Magnet Cove School District	134	\$4,756	<b>780</b>	827	53.26	\$32,136	57.26	\$34,150
16-13	CRAIGHEAD	Riverside School District	135	\$5,309	<b>772</b>	810	63.50	\$33,626	67.50	\$34,562
63-04	SALINE	Harmony Grove School District	136	\$5,111	<b>770</b>	815	54.93	\$35,630	58.93	\$38,044
56-08	POINSETT	East Poinsett School District	137	\$5,318	<b>769</b>	824	57.95	\$34,348	61.95	\$35,926
16-05	CRAIGHEAD	Buffalo Island Central School Distri	138	\$5,480	<b>765</b>	798	64.84	\$32,994	68.84	\$34,219
67-03	SEVIER	Horatio School District	139	\$5,187	<b>764</b>	794	61.00	\$31,489	64.75	\$32,994
52-05	OUACHITA	Harmony Grove School District	140	\$5,361	<b>763</b>	808	56.50	\$35,504	59.50	\$36,837
18-02	CRITTENDEN	Earle School District	141	\$7,844	<b>755</b>	834	62.00	\$30,590	67.30	\$33,841
73-10	WHITE	Rose Bud School District	142	\$5,139	<b>753</b>	794	54.50	\$31,788	59.50	\$33,281
07-01	CALHOUN	Hampton School District	143	\$5,547	<b>748</b>	783	57.62	\$33,111	61.62	\$34,539
17-03	CRAWFORD	Mountainburg School District	144	\$5,664	<b>744</b>	782	55.60	\$33,971	61.60	\$36,672
75-03	YELL	Danville School District	145	\$5,352	<b>740</b>	773	63.24	\$31,495	67.24	\$33,627
28-03	GREENE	Marmaduke School District	146	\$5,287	<b>737</b>	774	51.26	\$36,655	54.71	\$39,234
19-01	CROSS	Cross County School District	147	\$5,911	<b>734</b>	785	60.44	\$28,890	64.19	\$30,206
62-02	ST FRANCIS	Hughes School District	148	\$6,772	<b>724</b>	778	56.52	\$33,592	61.10	\$35,495
38-08	LAWRENCE	Walnut Ridge School District	149	\$5,415	<b>721</b>	767	58.33	\$31,517	62.00	\$33,065
53-01	PERRY	East End School District	150	\$5,107	<b>713</b>	755	45.80	\$34,217	51.80	\$34,169

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	K- Certified	Avg Salary
				1	2	3	Cert. FTE	12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
70-08	UNION	Smackover School District	151	\$5,132	<b>704</b>	741	52.12	\$32,695	55.70	\$34,949
25-02	FULTON	Salem School District	152	\$4,948	<b>702</b>	733	50.67	\$33,140	53.47	\$34,636
73-09	WHITE	Pangburn School District	153	\$4,937	<b>700</b>	722	55.55	\$29,586	60.55	\$31,619
09-02	CHICOT	Eudora School District	154	\$6,178	<b>698</b>	725	59.49	\$30,315	65.79	\$32,643
58-03	POPE	Hector School District	155	\$5,509	<b>694</b>	724	58.80	\$32,036	61.72	\$33,163
56-04	POINSETT	Marked Tree School District	156	\$5,620	<b>692</b>	738	54.38	\$31,602	57.38	\$32,889
26-04	GARLAND	Jessieville School District	157	\$5,789	<b>690</b>	727	52.78	\$37,034	55.78	\$38,355
52-01	OUACHITA	Bearden School District	158	\$5,847	<b>689</b>	721	60.00	\$31,058	64.00	\$33,515
09-01	CHICOT	Dermott School District	159	\$5,977	<b>682</b>	706	51.80	\$30,585	56.00	\$33,390
62-05	ST FRANCIS	Palestine-Wheatley School District	160	\$5,607	<b>679</b>	719	45.35	\$34,713	49.66	\$36,734
54-01	PHILLIPS	Barton - Lexa School District	161	\$6,362	<b>676</b>	722	52.00	\$37,149	56.00	\$39,361
65-02	SEARCY	Marshall School District	162	\$5,638	<b>675</b>	716	53.27	\$31,223	56.27	\$33,372
08-02	CARROLL	Eureka Springs School District	163	\$5,905	<b>668</b>	710	50.20	\$34,184	54.20	\$36,422
59-01	PRAIRIE	Des Arc School District	164	\$4,841	<b>665</b>	695	45.80	\$33,490	48.80	\$34,975
43-03	LONOKE	Carlisle School District	165	\$4,848	<b>663</b>	696	49.50	\$31,445	52.46	\$33,907
11-06	CLAY	Clay County Central School District	166	\$4,901	<b>661</b>	688	50.25	\$32,736	51.25	\$35,599
26-07	GARLAND	Mountain Pine School District	167	\$5,499	<b>648</b>	681	49.56	\$33,980	53.56	\$36,582
70-07	UNION	Parkers Chapel School District	168	\$5,088	<b>648</b>	675	51.65	\$31,304	54.65	\$33,353
26-01	GARLAND	Cutter Morning Star School District	169	\$5,503	<b>632</b>	669	53.37	\$33,207	57.29	\$35,674
74-03	WOODRUFF	McCrary School District	170	\$4,874	<b>632</b>	671	48.88	\$32,905	51.83	\$34,545
54-04	PHILLIPS	Marvell School District	171	\$5,694	<b>617</b>	671	48.27	\$34,202	51.47	\$35,917
13-03	CLEVELAND	Rison School District	172	\$6,298	<b>609</b>	639	49.00	\$31,549	52.00	\$32,845
37-03	LAFAYETTE	Stamps School District	173	\$5,580	<b>604</b>	623	48.90	\$30,952	52.15	\$32,477
73-04	WHITE	White County Central School Distri	174	\$5,042	<b>600</b>	627	46.83	\$31,580	50.83	\$33,690
70-03	UNION	Junction City School District	175	\$5,874	<b>595</b>	625	47.00	\$33,878	50.00	\$35,309

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	K- Certified	Avg Salary
				1	2	3	Cert. FTE	12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
36-06	JOHNSON	Westside School District	176	\$5,487	<b>592</b>	629	48.00	\$31,016	51.00	\$32,227
16-01	CRAIGHEAD	Bay School District	177	\$4,631	<b>589</b>	626	43.66	\$31,930	46.58	\$33,157
03-02	BAXTER	Cotter School District	178	\$5,492	<b>588</b>	619	48.74	\$30,827	51.74	\$32,725
34-05	JACKSON	Jackson County School District	179	\$5,097	<b>587</b>	627	46.25	\$30,282	49.75	\$32,435
49-01	MONTGOMERY	Caddo Hills School District	180	\$5,446	<b>563</b>	603	44.51	\$31,162	47.51	\$32,878
31-02	HOWARD	Dierks School District	181	\$5,351	<b>558</b>	585	45.24	\$32,812	48.24	\$34,123
32-11	INDEPENDENCE	Midland School District	182	\$6,053	<b>556</b>	582	40.71	\$32,842	44.71	\$34,968
12-03	CLEBURNE	Quitman School District	183	\$5,608	<b>555</b>	596	49.00	\$32,738	52.00	\$33,879
06-01	BRADLEY	Hermitage School District	184	\$5,185	<b>550</b>	565	29.71	\$33,519	32.83	\$35,681
38-06	LAWRENCE	Sloan Hendrix School District	185	\$4,981	<b>547</b>	578	38.90	\$32,814	42.19	\$35,552
49-02	MONTGOMERY	Mount Ida School District	186	\$4,530	<b>539</b>	562	38.47	\$30,280	41.47	\$32,165
13-04	CLEVELAND	Woodlawn School District	187	\$4,786	<b>535</b>	560	39.50	\$32,582	42.50	\$34,126
73-03	WHITE	Bradford School District	188	\$5,266	<b>534</b>	564	43.74	\$30,697	47.74	\$32,451
33-01	IZARD	Calico Rock School District	189	\$5,326	<b>533</b>	565	43.44	\$28,453	46.44	\$30,612
74-01	WOODRUFF	Augusta School District	190	\$6,486	<b>531</b>	568	49.39	\$28,897	52.39	\$30,840
24-03	FRANKLIN	County Line School District	191	\$5,504	<b>530</b>	562	47.25	\$30,070	50.25	\$32,354
51-02	NEWTON	Jasper School District	192	\$6,313	<b>520</b>	542	42.68	\$34,568	45.68	\$36,480
66-03	SEBASTIAN	Hackett School District	193	\$5,453	<b>519</b>	549	45.00	\$32,098	48.00	\$33,661
48-02	MONROE	Clarendon School District	194	\$5,536	<b>515</b>	541	45.00	\$30,574	48.36	\$32,142
04-02	BENTON	Decatur School District	195	\$5,396	<b>514</b>	540	41.13	\$29,552	44.99	\$32,248
33-02	IZARD	Melbourne School District	196	\$5,028	<b>513</b>	532	39.82	\$30,682	43.39	\$32,461
12-04	CLEBURNE	West Side School District	197	\$5,271	<b>512</b>	538	39.70	\$34,564	42.70	\$36,215
70-06	UNION	Norphlet School District	198	\$5,583	<b>511</b>	536	41.50	\$30,811	44.50	\$33,572
32-06	INDEPENDENCE	Newark School District	199	\$8,746	<b>510</b>	536	54.50	\$33,242	58.30	\$34,714
57-05	POLK	Wickes School District	200	\$5,489	<b>507</b>	539	40.00	\$31,354	43.43	\$33,772

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				4	5	6	7			
35-01	JEFFERSON	Alzheimer Unified School District	201	\$6,331	<b>500</b>	525	39.75	\$32,857	42.75	\$34,620
75-07	YELL	Ola School District	202	\$5,605	<b>498</b>	531	43.50	\$30,032	46.50	\$32,143
61-02	RANDOLPH	Maynard School District	203	\$5,508	<b>497</b>	526	40.37	\$32,053	43.29	\$33,653
42-02	LOGAN	Magazine School District	204	\$6,073	<b>494</b>	527	40.09	\$31,043	43.09	\$32,731
31-04	HOWARD	Mineral Springs School District	205	\$5,482	<b>486</b>	515	40.00	\$31,342	43.95	\$34,000
37-02	LAFAYETTE	Lewisville School District	206	\$5,840	<b>486</b>	511	38.20	\$29,636	41.90	\$32,216
70-09	UNION	Strong School District	207	\$6,377	<b>486</b>	502	42.50	\$33,227	45.50	\$34,700
05-01	BOONE	Alpena School District	208	\$5,733	<b>485</b>	518	37.03	\$33,919	40.03	\$35,965
27-03	GRANT	Poyen School District	209	\$4,834	<b>479</b>	504	35.00	\$35,520	37.90	\$37,505
41-02	LITTLE RIVER	Foreman School District	210	\$5,582	<b>475</b>	494	37.20	\$31,688	40.20	\$33,521
55-04	PIKE	Murfreesboro School District	211	\$5,950	<b>471</b>	503	47.68	\$30,666	50.68	\$33,210
29-06	HEMPSTEAD	Spring Hill School District	212	\$5,628	<b>471</b>	494	38.96	\$33,137	41.56	\$35,337
71-04	VAN BUREN	Shirley School District	213	\$5,747	<b>470</b>	495	39.78	\$30,362	42.53	\$31,747
71-05	VAN BUREN	South Side School District	214	\$5,815	<b>464</b>	490	42.36	\$30,971	45.36	\$32,529
33-06	IZARD	Izard County Consolidated School	215	\$6,569	<b>463</b>	495	45.27	\$29,829	48.31	\$31,843
15-05	CONWAY	Wonderview School District	216	\$5,395	<b>460</b>	487	35.71	\$32,895	38.71	\$35,073
03-04	BAXTER	Norfolk School District	217	\$5,421	<b>456</b>	475	37.42	\$28,931	40.14	\$31,144
50-08	NEVADA	Nevada School District	218	\$6,535	<b>448</b>	473	37.60	\$36,215	40.60	\$38,231
29-01	HEMPSTEAD	Blevins School District	219	\$6,058	<b>444</b>	471	38.02	\$29,513	40.97	\$31,542
23-06	FAULKNER	Mount Vernon-Enola School District	220	\$5,437	<b>441</b>	464	35.12	\$29,093	38.62	\$31,065
12-01	CLEBURNE	Concord School District	221	\$5,203	<b>438</b>	458	33.50	\$31,087	36.00	\$32,730
66-04	SEBASTIAN	Hartford School District	222	\$5,952	<b>438</b>	470	38.20	\$33,583	41.20	\$35,026
25-03	FULTON	Viola School District	223	\$5,211	<b>436</b>	458	33.45	\$33,524	36.45	\$35,654
47-01	MISSISSIPPI	Armored School District	224	\$5,282	<b>431</b>	448	30.90	\$36,046	33.90	\$37,188
75-09	YELL	Western Yell County School District	225	\$5,847	<b>420</b>	444	36.50	\$31,181	39.50	\$32,367

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25-01	FULTON	Mammoth Spring School District	226	\$5,698	<b>415</b>	427	37.06	\$31,272	40.06	\$33,108
57-01	POLK	Acorn School District	227	\$6,004	<b>409</b>	441	33.90	\$31,090	36.98	\$33,059
15-03	CONWAY	Nemo Vista School District	228	\$5,670	<b>402</b>	429	31.60	\$32,467	34.60	\$33,797
59-03	PRAIRIE	Hazen School District	229	\$5,140	<b>396</b>	417	32.93	\$29,715	35.93	\$31,178
67-04	SEVIER	Lockesburg School District	230	\$5,271	<b>390</b>	409	31.63	\$31,240	35.57	\$32,141
18-05	CRITTENDEN	Turrell School District	231	\$6,360	<b>389</b>	405	34.19	\$28,574	36.93	\$31,042
59-02	PRAIRIE	DeValls Bluff School District	232	\$5,631	<b>388</b>	407	33.59	\$29,496	36.59	\$31,495
19-03	CROSS	Parkin School District	233	\$6,229	<b>383</b>	400	34.24	\$29,735	37.74	\$32,365
32-03	INDEPENDENCE	Cushman School District	234	\$5,511	<b>383</b>	407	32.10	\$30,270	35.10	\$32,273
55-03	PIKE	Kirby School District	235	\$7,463	<b>379</b>	405	35.00	\$30,410	38.00	\$32,057
14-06	COLUMBIA	Waldo School District	236	\$6,494	<b>378</b>	400	30.89	\$29,916	34.46	\$34,214
42-04	LOGAN	Scranton School District	237	\$5,589	<b>378</b>	394	30.14	\$32,659	33.14	\$34,945
30-05	HOT SPRING	Ouachita School District	238	\$5,466	<b>373</b>	389	29.38	\$30,792	31.38	\$33,825
05-06	BOONE	Lead Hill School District	239	\$5,644	<b>370</b>	379	29.56	\$27,786	31.56	\$29,436
57-04	POLK	Van Cove School District	240	\$5,826	<b>370</b>	392	32.50	\$30,076	35.50	\$32,014
05-04	BOONE	Omaha School District	241	\$6,501	<b>368</b>	392	36.95	\$29,197	39.67	\$31,015
55-01	PIKE	Delight School District	242	\$5,471	<b>365</b>	379	30.14	\$30,929	32.64	\$32,529
38-01	LAWRENCE	Black Rock School District	243	\$5,499	<b>363</b>	384	32.95	\$28,886	35.58	\$31,190
17-04	CRAWFORD	Mulberry School District	244	\$5,443	<b>358</b>	384	32.54	\$29,459	35.44	\$31,226
37-01	LAFAYETTE	Bradley School District	245	\$5,396	<b>358</b>	376	28.68	\$30,569	31.68	\$31,968
14-01	COLUMBIA	Emerson School District	246	\$7,047	<b>358</b>	375	30.10	\$34,947	33.31	\$41,473
23-04	FAULKNER	Guy Perkins School District	247	\$5,323	<b>355</b>	375	26.73	\$31,977	29.73	\$34,196
56-07	POINSETT	Weiner School District	248	\$6,795	<b>354</b>	378	34.15	\$30,492	37.15	\$32,352
52-06	OUACHITA	Stephens School District	249	\$6,167	<b>344</b>	361	32.80	\$26,876	35.80	\$29,980
54-02	PHILLIPS	Elaine School District	250	\$7,467	<b>341</b>	368	34.50	\$31,944	37.50	\$33,596

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32-10	INDEPENDENCE	Sulphur Rock School District	251	\$6,027	<b>331</b>	353	28.43	\$32,137	30.43	\$34,013
44-03	MADISON	Saint Paul School District	252	\$5,516	<b>321</b>	347	25.50	\$32,299	27.50	\$34,039
38-07	LAWRENCE	River Valley School District	253	\$5,533	<b>318</b>	331	27.60	\$27,067	30.76	\$28,708
73-08	WHITE	McRae School District	254	\$6,091	<b>310</b>	330	29.12	\$29,623	32.12	\$31,696
70-11	UNION	Union School District	255	\$5,768	<b>309</b>	322	24.00	\$31,772	27.00	\$34,518
68-03	SHARP	Evening Shade School District	256	\$5,501	<b>308</b>	322	26.85	\$30,695	29.65	\$32,094
33-03	IZARD	Mount Pleasant School District	257	\$5,611	<b>308</b>	313	25.58	\$31,115	28.08	\$31,352
57-02	POLK	Hatfield School District	258	\$5,724	<b>307</b>	327	27.00	\$29,788	29.75	\$32,146
28-01	GREENE	Delaplaine School District	259	\$5,824	<b>306</b>	319	27.80	\$29,874	30.60	\$31,882
14-04	COLUMBIA	Taylor School District	260	\$6,134	<b>297</b>	316	26.91	\$31,261	28.91	\$33,318
75-08	YELL	Plainview-Rover School District	261	\$6,242	<b>292</b>	308	24.00	\$30,323	26.00	\$32,504
50-04	NEVADA	Emmet School District	262	\$4,981	<b>287</b>	304	24.70	\$31,287	26.70	\$33,108
13-01	CLEVELAND	Kingsland School District	263	\$5,807	<b>284</b>	298	22.89	\$29,623	25.44	\$31,765
32-02	INDEPENDENCE	Cord Charlotte School District	264	\$5,789	<b>274</b>	289	25.73	\$28,794	28.23	\$31,460
69-02	STONE	Stone County School District	265	\$5,797	<b>274</b>	287	24.85	\$30,064	27.00	\$31,676
72-09	WASHINGTON	Winslow School District	266	\$6,474	<b>272</b>	284	22.94	\$27,499	25.86	\$29,654
01-05	ARKANSAS	Humphrey School District	267	\$5,841	<b>270</b>	284	24.00	\$28,173	26.80	\$29,800
45-03	MARION	Marion County Rural School District	268	\$6,322	<b>268</b>	279	26.21	\$26,698	28.21	\$28,645
20-03	DALLAS	Sparkman School District	269	\$6,111	<b>266</b>	282	22.95	\$36,356	24.95	\$38,401
61-04	RANDOLPH	Randolph County School District	270	\$6,013	<b>266</b>	280	22.52	\$30,844	25.52	\$33,382
34-04	JACKSON	Swifton School District	271	\$6,203	<b>265</b>	281	23.83	\$29,083	25.83	\$31,481
14-03	COLUMBIA	McNeil School District	272	\$6,651	<b>263</b>	276	25.00	\$25,359	28.00	\$27,925
02-02	ASHLEY	Fountain Hill School District	273	\$5,782	<b>258</b>	276	20.98	\$27,440	22.91	\$29,191
40-02	LINCOLN	Grady School District	274	\$7,202	<b>255</b>	264	19.93	\$31,115	22.93	\$35,036
48-03	MONROE	Holly Grove School District	275	\$8,020	<b>254</b>	265	21.40	\$31,344	23.40	\$33,527

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51-04	NEWTON	Western Grove School District	276	\$6,725	<b>244</b>	258	21.50	\$31,149	24.00	\$33,240
63-06	SALINE	Paron School District	277	\$8,622	<b>244</b>	257	27.42	\$28,716	29.42	\$30,509
18-01	CRITTENDEN	Crawfordsville School District	278	\$7,694	<b>237</b>	254	23.70	\$28,022	26.70	\$30,173
51-01	NEWTON	Deer School District	279	\$7,211	<b>234</b>	252	21.46	\$33,006	23.46	\$35,392
21-02	DESHA	Delta Special School District	280	\$6,765	<b>230</b>	243	22.05	\$29,411	24.05	\$31,503
70-02	UNION	Huttig School District	281	\$7,069	<b>226</b>	240	25.00	\$28,874	26.28	\$30,302
68-05	SHARP	Williford School District	282	\$6,457	<b>224</b>	236	22.88	\$28,298	25.25	\$29,794
49-04	MONTGOMERY	Oden School District	283	\$6,945	<b>222</b>	234	21.65	\$29,614	23.65	\$32,225
74-02	WOODRUFF	Cotton Plant School District	284	\$7,955	<b>221</b>	233	21.70	\$32,554	24.20	\$34,465
24-01	FRANKLIN	Altus Denning School District	285	\$6,245	<b>221</b>	238	22.80	\$28,948	25.01	\$31,399
65-01	SEARCY	Leslie School District	286	\$7,313	<b>221</b>	236	19.37	\$34,991	21.37	\$36,831
01-02	ARKANSAS	Gillett School District	287	\$7,016	<b>220</b>	228	23.50	\$31,096	26.50	\$33,498
44-02	MADISON	Kingston School District	288	\$6,766	<b>219</b>	230	19.36	\$33,160	21.36	\$36,208
40-01	LINCOLN	Gould School District	289	\$6,942	<b>219</b>	228	22.01	\$27,027	24.01	\$28,475
24-05	FRANKLIN	Pleasant View School District	290	\$6,371	<b>219</b>	230	22.50	\$29,856	24.50	\$32,574
38-05	LAWRENCE	Lynn School District	291	\$5,714	<b>218</b>	227	19.50	\$30,031	21.50	\$31,952
65-03	SEARCY	Saint Joe School District	292	\$7,146	<b>217</b>	230	23.67	\$28,864	25.63	\$30,755
51-03	NEWTON	Mount Judea School District	293	\$9,989	<b>216</b>	237	19.72	\$31,229	21.42	\$33,032
69-04	STONE	Rural Special School District	294	\$5,723	<b>215</b>	226	18.75	\$32,144	19.94	\$33,626
14-07	COLUMBIA	Walker School District	295	\$6,120	<b>211</b>	221	21.26	\$27,456	23.26	\$31,235
61-01	RANDOLPH	Biggers Reyno School District	296	\$7,423	<b>208</b>	220	23.86	\$29,230	26.36	\$31,854
46-01	MILLER	Bright Star School District	297	\$6,040	<b>194</b>	203	17.50	\$29,112	19.50	\$30,928
70-05	UNION	Mount Holly School District	298	\$8,521	<b>186</b>	196	22.00	\$33,206	25.00	\$35,833
29-05	HEMPSTEAD	Saratoga School District	299	\$7,429	<b>180</b>	191	20.00	\$29,191	22.00	\$31,748
12-05	CLEBURNE	Wilburn School District	300	\$7,370	<b>165</b>	174	18.85	\$27,537	21.27	\$30,038



**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 2 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	K- Certified	Avg Salary
				1	2	3	Cert. FTE	12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
75-05	YELL	Fourche Valley School District	301	\$7,840	<b>163</b>	171	16.58	\$32,075	19.00	\$34,151
54-05	PHILLIPS	Lake View School District	302	\$7,338	<b>163</b>	163	17.12	\$29,335	19.04	\$32,219
36-05	JOHNSON	Oark School District	303	\$8,650	<b>137</b>	146	19.42	\$27,348	21.42	\$29,776
53-02	PERRY	Perry Casa School District	304	\$8,421	<b>122</b>	131	16.58	\$26,097	19.16	\$28,185
20-01	DALLAS	Carthage School District	305	\$9,247	<b>121</b>	125	16.00	\$28,532	17.75	\$29,855
71-03	VAN BUREN	Scotland School District	306	\$7,405	<b>116</b>	122	14.20	\$29,564	15.70	\$30,432
21-01	DESHA	Arkansas City School District	307	\$15,193	<b>106</b>	111	19.20	\$32,576	21.13	\$35,515
31-06	HOWARD	Umpire School District	308	\$10,545	<b>103</b>	109	16.72	\$31,168	19.08	\$34,022
71-01	VAN BUREN	Alread School District	309	\$9,313	<b>78</b>	82	12.05	\$27,970	13.47	\$30,627
65-04	SEARCY	Witts Springs School District	310	\$11,042	<b>59</b>	62	11.32	\$26,402	13.32	\$28,722

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
60-01	PULASKI	Little Rock School District	1	\$8,874	21,729	<b>23,245</b>	1,863.80	\$41,068	2,006.11	\$42,491
60-03	PULASKI	Pulaski County School District	2	\$6,724	18,187	<b>19,083</b>	1,389.65	\$37,558	1,529.35	\$39,475
66-01	SEBASTIAN	Fort Smith School District	3	\$6,523	11,633	<b>12,485</b>	839.98	\$43,111	904.68	\$44,768
72-07	WASHINGTON	Springdale School District	4	\$5,349	11,215	<b>11,928</b>	684.92	\$43,959	730.78	\$45,833
04-05	BENTON	Rogers School District	5	\$5,576	10,788	<b>11,322</b>	721.17	\$39,331	767.87	\$41,422
60-02	PULASKI	North Little Rock School District	6	\$6,989	8,482	<b>9,097</b>	658.13	\$39,629	717.13	\$41,754
23-01	FAULKNER	Conway School District	7	\$5,376	7,498	<b>7,898</b>	521.37	\$40,333	552.37	\$42,256
72-03	WASHINGTON	Fayetteville School District	8	\$7,044	7,380	<b>7,818</b>	541.36	\$40,435	579.41	\$42,475
43-04	LONOKE	Cabot School District	9	\$5,408	6,856	<b>7,277</b>	499.47	\$36,400	529.47	\$38,364
04-01	BENTON	Bentonville School District	10	\$5,937	6,832	<b>7,173</b>	498.03	\$37,924	527.03	\$39,606
35-05	JEFFERSON	Pine Bluff School District	11	\$5,784	5,861	<b>6,336</b>	422.93	\$37,077	450.53	\$38,364
18-03	CRITTENDEN	West Memphis	12	\$5,131	5,674	<b>6,056</b>	389.58	\$38,476	415.40	\$40,222
63-03	SALINE	Bryant School District	13	\$5,102	5,456	<b>5,870</b>	369.32	\$40,561	395.92	\$42,054
17-05	CRAWFORD	Van Buren School District	14	\$5,673	5,097	<b>5,413</b>	370.00	\$38,026	390.65	\$39,467
58-05	POPE	Russellville School District	15	\$5,743	4,905	<b>5,183</b>	372.00	\$36,774	395.25	\$38,244
16-08	CRAIGHEAD	Jonesboro School District	16	\$5,885	4,382	<b>4,699</b>	310.23	\$36,918	332.28	\$38,198
46-05	MILLER	Texarkana School District	17	\$6,091	4,277	<b>4,589</b>	332.02	\$34,775	351.02	\$36,072
70-01	UNION	El Dorado School District	18	\$5,751	4,098	<b>4,404</b>	307.24	\$33,848	333.29	\$35,633
63-02	SALINE	Benton School District	19	\$5,445	4,025	<b>4,188</b>	273.03	\$38,628	294.93	\$40,411
27-05	GRANT	Sheridan School District	20	\$5,033	3,891	<b>4,124</b>	273.68	\$36,431	290.45	\$37,759
62-01	ST FRANCIS	Forrest City School District	21	\$6,131	3,704	<b>3,963</b>	261.91	\$37,471	282.91	\$39,445
03-03	BAXTER	Mountain Home School District	22	\$5,389	3,592	<b>3,797</b>	238.34	\$37,427	252.84	\$38,909
73-11	WHITE	Searcy School District	23	\$4,861	3,474	<b>3,665</b>	220.97	\$38,266	239.15	\$40,067
26-05	GARLAND	Lake Hamilton School District	24	\$5,449	3,478	<b>3,649</b>	229.07	\$39,439	247.97	\$41,204
54-03	PHILLIPS	Helena-W Helena School District	25	\$6,287	3,237	<b>3,498</b>	251.00	\$35,243	265.50	\$36,863

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
47-02	MISSISSIPPI	Blytheville School District	26	\$5,741	3,246	<b>3,479</b>	235.22	\$34,735	255.18	\$36,778
26-03	GARLAND	Hot Springs School District	27	\$7,471	3,070	<b>3,302</b>	257.49	\$38,239	278.41	\$40,463
35-09	JEFFERSON	Watson Chapel School District	28	\$5,282	3,082	<b>3,276</b>	195.51	\$41,566	213.12	\$43,776
18-04	CRITTENDEN	Marion School District	29	\$5,449	3,008	<b>3,186</b>	198.75	\$37,887	217.09	\$40,534
52-04	OUACHITA	Camden Fairview School District	30	\$6,472	2,975	<b>3,159</b>	231.38	\$36,663	250.30	\$38,934
66-02	SEBASTIAN	Greenwood School District	31	\$5,313	2,992	<b>3,119</b>	197.00	\$39,193	210.75	\$41,095
35-10	JEFFERSON	Whitehall School District	32	\$5,368	2,806	<b>3,012</b>	189.49	\$40,546	202.47	\$42,326
17-01	CRAWFORD	Alma School District	33	\$5,289	2,751	<b>2,886</b>	184.50	\$38,090	198.25	\$40,898
04-06	BENTON	Siloam Springs School District	34	\$5,228	2,723	<b>2,873</b>	194.67	\$35,318	205.97	\$36,529
19-05	CROSS	Wynne School District	35	\$5,160	2,686	<b>2,831</b>	186.80	\$37,285	200.10	\$39,242
14-02	COLUMBIA	Magnolia School District	36	\$5,072	2,649	<b>2,814</b>	180.84	\$37,568	195.45	\$38,890
05-03	BOONE	Harrison School District	37	\$5,254	2,636	<b>2,765</b>	187.05	\$37,160	199.05	\$38,827
29-03	HEMPSTEAD	Hope School District	38	\$5,317	2,635	<b>2,763</b>	192.50	\$34,681	208.50	\$36,176
28-07	GREENE	Greene County Tech School District	39	\$5,126	2,599	<b>2,744</b>	172.42	\$35,028	186.94	\$36,565
28-08	GREENE	Paragould School District	40	\$5,534	2,533	<b>2,697</b>	183.64	\$33,355	195.67	\$35,234
23-07	FAULKNER	Vilonia School District	41	\$5,123	2,439	<b>2,557</b>	157.95	\$38,876	167.95	\$40,479
26-06	GARLAND	Lakeside School District	42	\$5,710	2,423	<b>2,551</b>	173.77	\$38,140	187.52	\$40,687
16-11	CRAIGHEAD	Nettleton School District	43	\$5,389	2,380	<b>2,494</b>	171.08	\$34,664	183.80	\$36,283
02-01	ASHLEY	Crossett School District	44	\$5,678	2,316	<b>2,438</b>	170.28	\$35,291	185.28	\$37,645
15-07	CONWAY	South Conway County School Distri	45	\$5,494	2,217	<b>2,360</b>	165.50	\$34,916	177.67	\$36,560
23-03	FAULKNER	Greenbrier School District	46	\$5,483	2,191	<b>2,347</b>	161.99	\$38,195	172.49	\$39,888
10-02	CLARK	Arkadelphia School District	47	\$6,005	2,152	<b>2,256</b>	156.51	\$34,188	167.13	\$36,046
73-02	WHITE	Beebe School District	48	\$4,975	2,119	<b>2,255</b>	142.17	\$36,138	153.17	\$38,005
30-04	HOT SPRING	Malvern School District	49	\$5,533	2,074	<b>2,182</b>	158.95	\$36,004	170.20	\$37,445
22-03	DREW	Monticello School District	50	\$5,057	2,040	<b>2,126</b>	136.60	\$33,485	147.10	\$36,235

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
36-01	JOHNSON	Clarksville School District	51	\$5,251	2,012	<b>2,100</b>	143.14	\$35,186	151.64	\$37,223
32-01	INDEPENDENCE	Batesville School District	52	\$5,673	1,945	<b>2,054</b>	147.07	\$34,713	157.28	\$36,292
44-01	MADISON	Huntsville School District	53	\$5,315	1,893	<b>2,021</b>	113.00	\$42,250	122.00	\$43,642
01-04	ARKANSAS	Stuttgart School District	54	\$5,306	1,817	<b>1,924</b>	136.70	\$32,824	148.68	\$34,800
67-01	SEVIER	DeQueen School District	55	\$4,784	1,782	<b>1,870</b>	107.55	\$33,198	119.95	\$35,781
57-03	POLK	Mena School District	56	\$5,377	1,733	<b>1,835</b>	121.93	\$38,223	129.31	\$40,209
31-05	HOWARD	Nashville School District	57	\$5,308	1,697	<b>1,791</b>	130.48	\$35,086	140.18	\$37,226
61-03	RANDOLPH	Pocahontas School District	58	\$5,082	1,704	<b>1,782</b>	119.00	\$36,413	127.28	\$37,672
47-13	MISSISSIPPI	Osceola School District	59	\$6,017	1,650	<b>1,748</b>	128.16	\$35,416	136.48	\$36,679
43-01	LONOKE	Lonoke School District	60	\$5,104	1,685	<b>1,742</b>	119.00	\$32,829	128.50	\$35,210
39-04	LEE	Lee County School District	61	\$6,899	1,599	<b>1,737</b>	112.58	\$35,942	127.58	\$36,955
75-04	YELL	Dardanelle School District	62	\$5,108	1,637	<b>1,735</b>	116.06	\$33,926	124.50	\$35,428
72-02	WASHINGTON	Farmington School District	63	\$5,339	1,578	<b>1,679</b>	114.42	\$35,582	123.42	\$38,202
56-05	POINSETT	Trumann School District	64	\$5,828	1,549	<b>1,678</b>	121.68	\$32,656	130.36	\$34,928
34-03	JACKSON	Newport School District	65	\$6,555	1,568	<b>1,672</b>	122.14	\$35,010	129.10	\$36,754
12-02	CLEBURNE	Heber Springs School District	66	\$5,798	1,581	<b>1,671</b>	124.22	\$37,938	131.17	\$39,667
41-01	LITTLE RIVER	Ashdown School District	67	\$5,483	1,575	<b>1,663</b>	121.60	\$32,699	131.60	\$34,175
21-04	DESHA	Dumas School District	68	\$5,943	1,578	<b>1,661</b>	120.00	\$34,454	129.00	\$35,878
64-01	SCOTT	Waldron School District	69	\$4,691	1,560	<b>1,649</b>	113.85	\$32,299	121.37	\$33,284
08-01	CARROLL	Berryville School District	70	\$5,402	1,552	<b>1,634</b>	110.12	\$34,824	117.76	\$35,906
24-04	FRANKLIN	Ozark School District	71	\$5,004	1,545	<b>1,633</b>	109.00	\$35,569	117.50	\$37,331
02-03	ASHLEY	Hamburg School District	72	\$5,968	1,552	<b>1,630</b>	114.14	\$32,512	124.14	\$35,175
16-02	CRAIGHEAD	Westside Consolidated School Distr	73	\$5,057	1,561	<b>1,624</b>	114.37	\$32,245	120.87	\$33,396
06-02	BRADLEY	Warren School District	74	\$6,172	1,506	<b>1,575</b>	124.87	\$32,697	133.68	\$35,270
35-02	JEFFERSON	Dollarway School District	75	\$5,980	1,462	<b>1,564</b>	114.00	\$34,297	122.05	\$36,021

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
40-03	LINCOLN	Star City School District	76	\$4,940	1,453	<b>1,541</b>	105.41	\$34,970	113.80	\$37,542
47-06	MISSISSIPPI	South Mississippi County School Di	77	\$5,531	1,376	<b>1,470</b>	113.15	\$33,016	121.90	\$34,573
68-04	SHARP	Highland School District	78	\$5,052	1,394	<b>1,464</b>	97.50	\$33,866	105.00	\$35,859
04-04	BENTON	Gravette School District	79	\$4,946	1,362	<b>1,434</b>	93.53	\$35,094	99.01	\$36,448
42-01	LOGAN	Booneville School District	80	\$5,509	1,353	<b>1,433</b>	95.84	\$37,403	102.84	\$38,621
72-06	WASHINGTON	Prairie Grove School District	81	\$4,611	1,344	<b>1,385</b>	90.56	\$35,830	96.58	\$37,243
32-09	INDEPENDENCE	Southside School District	82	\$5,197	1,293	<b>1,368</b>	92.82	\$33,231	101.57	\$35,170
16-12	CRAIGHEAD	Valley View School District	83	\$4,902	1,309	<b>1,355</b>	89.91	\$33,884	94.91	\$35,745
47-08	MISSISSIPPI	Gosnell School District	84	\$5,574	1,233	<b>1,333</b>	91.23	\$35,657	99.07	\$37,259
58-02	POPE	Dover School District	85	\$5,548	1,246	<b>1,332</b>	103.50	\$31,866	111.50	\$33,438
73-01	WHITE	Bald Knob School District	86	\$5,455	1,230	<b>1,295</b>	95.30	\$31,156	101.75	\$32,719
73-07	WHITE	Riverview School District	87	\$5,248	1,184	<b>1,264</b>	83.97	\$33,183	90.93	\$35,240
69-01	STONE	Mountain View School District	88	\$5,035	1,161	<b>1,217</b>	80.62	\$36,543	86.56	\$38,179
04-03	BENTON	Gentry School District	89	\$5,647	1,153	<b>1,211</b>	91.57	\$32,582	98.57	\$35,068
20-02	DALLAS	Fordyce School District	90	\$6,076	1,143	<b>1,206</b>	90.67	\$33,160	96.67	\$34,501
08-03	CARROLL	Green Forest School District	91	\$5,576	1,140	<b>1,201</b>	89.44	\$32,916	95.69	\$34,796
21-05	DESHA	McGehee School District	92	\$5,645	1,133	<b>1,179</b>	87.31	\$30,625	94.85	\$32,168
71-02	VAN BUREN	Clinton School District	93	\$5,696	1,115	<b>1,170</b>	95.21	\$31,697	100.21	\$33,521
01-01	ARKANSAS	DeWitt School District	94	\$5,138	1,111	<b>1,169</b>	84.32	\$33,470	89.52	\$34,547
42-03	LOGAN	Paris School District	95	\$5,148	1,112	<b>1,167</b>	79.35	\$32,769	84.50	\$34,830
26-02	GARLAND	Fountain Lake School District	96	\$5,540	1,080	<b>1,155</b>	76.27	\$37,046	82.27	\$38,104
58-01	POPE	Atkins School District	97	\$5,466	1,071	<b>1,135</b>	90.00	\$33,401	94.00	\$34,736
16-03	CRAIGHEAD	Brookland School District	98	\$4,855	1,079	<b>1,123</b>	82.00	\$33,778	86.00	\$35,611
04-07	BENTON	Pea Ridge School District	99	\$5,423	1,065	<b>1,123</b>	85.10	\$32,287	89.10	\$33,571
36-04	JOHNSON	Lamar School District	100	\$5,637	1,059	<b>1,115</b>	83.00	\$33,071	88.00	\$34,858

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
11-01	CLAY	Corning School District	101	\$5,521	1,029	<b>1,108</b>	78.60	\$34,268	86.18	\$36,335
50-06	NEVADA	Prescott School District	102	\$5,669	1,035	<b>1,106</b>	77.99	\$33,712	84.82	\$35,594
72-08	WASHINGTON	West Fork School District	103	\$5,178	1,031	<b>1,084</b>	75.75	\$33,351	80.03	\$35,162
58-04	POPE	Pottsville School District	104	\$5,169	1,030	<b>1,081</b>	73.00	\$35,987	79.00	\$36,858
22-02	DREW	Drew Central School District	105	\$5,780	1,017	<b>1,066</b>	75.21	\$34,218	79.81	\$36,005
45-02	MARION	Yellville-Summit School District	106	\$5,589	1,001	<b>1,064</b>	70.67	\$34,779	74.67	\$36,747
30-02	HOT SPRING	Glen Rose School District	107	\$5,074	987	<b>1,054</b>	70.57	\$33,337	75.57	\$34,660
56-02	POINSETT	Harrisburg School District	108	\$5,570	986	<b>1,048</b>	74.76	\$34,988	79.76	\$36,580
30-01	HOT SPRING	Bismarck School District	109	\$5,166	971	<b>1,044</b>	72.00	\$35,184	76.00	\$36,549
09-03	CHICOT	Lakeside School District	110	\$5,531	985	<b>1,038</b>	84.00	\$30,635	89.51	\$32,415
48-01	MONROE	Brinkley School District	111	\$6,588	953	<b>1,017</b>	76.86	\$32,954	81.86	\$34,432
72-05	WASHINGTON	Lincoln Consolidated School District	112	\$5,220	956	<b>1,016</b>	71.02	\$32,352	75.02	\$34,448
47-12	MISSISSIPPI	Manila School District	113	\$5,283	955	<b>1,005</b>	69.83	\$35,405	74.33	\$36,586
63-01	SALINE	Bauxite School District	114	\$4,956	943	<b>997</b>	60.31	\$35,659	64.31	\$37,546
68-02	SHARP	Cave City School District	115	\$5,434	939	<b>994</b>	71.41	\$33,485	75.91	\$34,737
66-06	SEBASTIAN	Mansfield School District	116	\$5,611	942	<b>993</b>	69.80	\$35,871	74.30	\$37,572
46-02	MILLER	Genoa Central School District	117	\$4,996	923	<b>979</b>	65.50	\$38,092	69.50	\$39,581
11-04	CLAY	Piggott School District	118	\$4,878	936	<b>976</b>	68.59	\$32,029	73.00	\$33,220
72-01	WASHINGTON	Elkins School District	119	\$5,110	937	<b>970</b>	70.13	\$33,079	74.13	\$34,886
55-02	PIKE	Centerpoint School District	120	\$5,302	899	<b>949</b>	72.82	\$30,333	77.32	\$31,993
38-04	LAWRENCE	Hoxie School District	121	\$5,288	890	<b>935</b>	71.00	\$32,496	75.50	\$33,817
43-02	LONOKE	England School District	122	\$6,003	878	<b>934</b>	75.43	\$32,636	81.43	\$34,492
53-03	PERRY	Perryville School District	123	\$5,302	877	<b>933</b>	66.16	\$34,728	69.91	\$36,276
45-01	MARION	Flippin School District	124	\$5,461	876	<b>930</b>	57.29	\$37,517	61.09	\$38,876
23-05	FAULKNER	Mayflower School District	125	\$5,021	860	<b>907</b>	67.60	\$33,176	72.54	\$34,775

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	ADM 3	Cert. FTE 4	K-12 Cert. FTE 5	FTE 6	Cert. FTE 7
72-04	WASHINGTON	Greenland School District	126	\$6,163	849	<b>896</b>	63.50	\$35,338	67.50	\$37,913
05-05	BOONE	Valley Springs School District	127	\$5,225	859	<b>895</b>	69.60	\$32,246	73.60	\$34,314
10-03	CLARK	Gurdon School District	128	\$5,676	842	<b>889</b>	67.33	\$32,696	72.33	\$34,594
17-02	CRAWFORD	Cedarville School District	129	\$5,343	829	<b>880</b>	60.55	\$34,485	64.55	\$36,361
05-02	BOONE	Bergman School District	130	\$4,849	826	<b>872</b>	55.61	\$36,217	59.61	\$37,809
24-02	FRANKLIN	Charleston School District	131	\$4,726	821	<b>854</b>	57.77	\$38,120	60.77	\$39,434
66-05	SEBASTIAN	Lavaca School District	132	\$4,985	811	<b>852</b>	58.38	\$33,405	62.33	\$35,431
46-03	MILLER	Fouke School District	133	\$5,133	805	<b>849</b>	59.00	\$32,800	63.00	\$34,196
18-02	CRITTENDEN	Earle School District	134	\$7,844	755	<b>834</b>	62.00	\$30,590	67.30	\$33,841
30-03	HOT SPRING	Magnet Cove School District	135	\$4,756	780	<b>827</b>	53.26	\$32,136	57.26	\$34,150
56-08	POINSETT	East Poinsett School District	136	\$5,318	769	<b>824</b>	57.95	\$34,348	61.95	\$35,926
63-04	SALINE	Harmony Grove School District	137	\$5,111	770	<b>815</b>	54.93	\$35,630	58.93	\$38,044
16-13	CRAIGHEAD	Riverside School District	138	\$5,309	772	<b>810</b>	63.50	\$33,626	67.50	\$34,562
52-05	OUACHITA	Harmony Grove School District	139	\$5,361	763	<b>808</b>	56.50	\$35,504	59.50	\$36,837
16-05	CRAIGHEAD	Buffalo Island Central School Distric	140	\$5,480	765	<b>798</b>	64.84	\$32,994	68.84	\$34,219
67-03	SEVIER	Horatio School District	141	\$5,187	764	<b>794</b>	61.00	\$31,489	64.75	\$32,994
73-10	WHITE	Rose Bud School District	142	\$5,139	753	<b>794</b>	54.50	\$31,788	59.50	\$33,281
19-01	CROSS	Cross County School District	143	\$5,911	734	<b>785</b>	60.44	\$28,890	64.19	\$30,206
07-01	CALHOUN	Hampton School District	144	\$5,547	748	<b>783</b>	57.62	\$33,111	61.62	\$34,539
17-03	CRAWFORD	Mountainburg School District	145	\$5,664	744	<b>782</b>	55.60	\$33,971	61.60	\$36,672
62-02	ST FRANCIS	Hughes School District	146	\$6,772	724	<b>778</b>	56.52	\$33,592	61.10	\$35,495
28-03	GREENE	Marmaduke School District	147	\$5,287	737	<b>774</b>	51.26	\$36,655	54.71	\$39,234
75-03	YELL	Danville School District	148	\$5,352	740	<b>773</b>	63.24	\$31,495	67.24	\$33,627
38-08	LAWRENCE	Walnut Ridge School District	149	\$5,415	721	<b>767</b>	58.33	\$31,517	62.00	\$33,065
53-01	PERRY	East End School District	150	\$5,107	713	<b>755</b>	45.80	\$34,217	51.80	\$34,169

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	ADM 3	Cert. FTE 4	K-12 Cert. FTE 5	FTE 6	Cert. FTE 7
70-08	UNION	Smackover School District	151	\$5,132	704	<b>741</b>	52.12	\$32,695	55.70	\$34,949
56-04	POINSETT	Marked Tree School District	152	\$5,620	692	<b>738</b>	54.38	\$31,602	57.38	\$32,889
25-02	FULTON	Salem School District	153	\$4,948	702	<b>733</b>	50.67	\$33,140	53.47	\$34,636
26-04	GARLAND	Jessieville School District	154	\$5,789	690	<b>727</b>	52.78	\$37,034	55.78	\$38,355
09-02	CHICOT	Eudora School District	155	\$6,178	698	<b>725</b>	59.49	\$30,315	65.79	\$32,643
58-03	POPE	Hector School District	156	\$5,509	694	<b>724</b>	58.80	\$32,036	61.72	\$33,163
54-01	PHILLIPS	Barton - Lexa School District	157	\$6,362	676	<b>722</b>	52.00	\$37,149	56.00	\$39,361
73-09	WHITE	Pangburn School District	158	\$4,937	700	<b>722</b>	55.55	\$29,586	60.55	\$31,619
52-01	OUACHITA	Bearden School District	159	\$5,847	689	<b>721</b>	60.00	\$31,058	64.00	\$33,515
62-05	ST FRANCIS	Palestine-Wheatley School District	160	\$5,607	679	<b>719</b>	45.35	\$34,713	49.66	\$36,734
65-02	SEARCY	Marshall School District	161	\$5,638	675	<b>716</b>	53.27	\$31,223	56.27	\$33,372
08-02	CARROLL	Eureka Springs School District	162	\$5,905	668	<b>710</b>	50.20	\$34,184	54.20	\$36,422
09-01	CHICOT	Dermott School District	163	\$5,977	682	<b>706</b>	51.80	\$30,585	56.00	\$33,390
43-03	LONOKE	Carlisle School District	164	\$4,848	663	<b>696</b>	49.50	\$31,445	52.46	\$33,907
59-01	PRAIRIE	Des Arc School District	165	\$4,841	665	<b>695</b>	45.80	\$33,490	48.80	\$34,975
11-06	CLAY	Clay County Central School District	166	\$4,901	661	<b>688</b>	50.25	\$32,736	51.25	\$35,599
26-07	GARLAND	Mountain Pine School District	167	\$5,499	648	<b>681</b>	49.56	\$33,980	53.56	\$36,582
70-07	UNION	Parkers Chapel School District	168	\$5,088	648	<b>675</b>	51.65	\$31,304	54.65	\$33,353
54-04	PHILLIPS	Marvell School District	169	\$5,694	617	<b>671</b>	48.27	\$34,202	51.47	\$35,917
74-03	WOODRUFF	McCrary School District	170	\$4,874	632	<b>671</b>	48.88	\$32,905	51.83	\$34,545
26-01	GARLAND	Cutter Morning Star School District	171	\$5,503	632	<b>669</b>	53.37	\$33,207	57.29	\$35,674
13-03	CLEVELAND	Rison School District	172	\$6,298	609	<b>639</b>	49.00	\$31,549	52.00	\$32,845
36-06	JOHNSON	Westside School District	173	\$5,487	592	<b>629</b>	48.00	\$31,016	51.00	\$32,227
34-05	JACKSON	Jackson County School District	174	\$5,097	587	<b>627</b>	46.25	\$30,282	49.75	\$32,435
73-04	WHITE	White County Central School Distric	175	\$5,042	600	<b>627</b>	46.83	\$31,580	50.83	\$33,690



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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	ADM 3	Cert. FTE 4	K-12 Cert. FTE 5	FTE 6	Cert. FTE 7
16-01	CRAIGHEAD	Bay School District	176	\$4,631	589	<b>626</b>	43.66	\$31,930	46.58	\$33,157
70-03	UNION	Junction City School District	177	\$5,874	595	<b>625</b>	47.00	\$33,878	50.00	\$35,309
37-03	LAFAYETTE	Stamps School District	178	\$5,580	604	<b>623</b>	48.90	\$30,952	52.15	\$32,477
03-02	BAXTER	Cotter School District	179	\$5,492	588	<b>619</b>	48.74	\$30,827	51.74	\$32,725
49-01	MONTGOMERY	Caddo Hills School District	180	\$5,446	563	<b>603</b>	44.51	\$31,162	47.51	\$32,878
12-03	CLEBURNE	Quitman School District	181	\$5,608	555	<b>596</b>	49.00	\$32,738	52.00	\$33,879
31-02	HOWARD	Dierks School District	182	\$5,351	558	<b>585</b>	45.24	\$32,812	48.24	\$34,123
32-11	INDEPENDENCE	Midland School District	183	\$6,053	556	<b>582</b>	40.71	\$32,842	44.71	\$34,968
38-06	LAWRENCE	Sloan Hendrix School District	184	\$4,981	547	<b>578</b>	38.90	\$32,814	42.19	\$35,552
74-01	WOODRUFF	Augusta School District	185	\$6,486	531	<b>568</b>	49.39	\$28,897	52.39	\$30,840
06-01	BRADLEY	Hermitage School District	186	\$5,185	550	<b>565</b>	29.71	\$33,519	32.83	\$35,681
33-01	IZARD	Calico Rock School District	187	\$5,326	533	<b>565</b>	43.44	\$28,453	46.44	\$30,612
73-03	WHITE	Bradford School District	188	\$5,266	534	<b>564</b>	43.74	\$30,697	47.74	\$32,451
49-02	MONTGOMERY	Mount Ida School District	189	\$4,530	539	<b>562</b>	38.47	\$30,280	41.47	\$32,165
24-03	FRANKLIN	County Line School District	190	\$5,504	530	<b>562</b>	47.25	\$30,070	50.25	\$32,354
13-04	CLEVELAND	Woodlawn School District	191	\$4,786	535	<b>560</b>	39.50	\$32,582	42.50	\$34,126
66-03	SEBASTIAN	Hackett School District	192	\$5,453	519	<b>549</b>	45.00	\$32,098	48.00	\$33,661
51-02	NEWTON	Jasper School District	193	\$6,313	520	<b>542</b>	42.68	\$34,568	45.68	\$36,480
48-02	MONROE	Clarendon School District	194	\$5,536	515	<b>541</b>	45.00	\$30,574	48.36	\$32,142
04-02	BENTON	Decatur School District	195	\$5,396	514	<b>540</b>	41.13	\$29,552	44.99	\$32,248
57-05	POLK	Wickes School District	196	\$5,489	507	<b>539</b>	40.00	\$31,354	43.43	\$33,772
12-04	CLEBURNE	West Side School District	197	\$5,271	512	<b>538</b>	39.70	\$34,564	42.70	\$36,215
70-06	UNION	Norphlet School District	198	\$5,583	511	<b>536</b>	41.50	\$30,811	44.50	\$33,572
32-06	INDEPENDENCE	Newark School District	199	\$8,746	510	<b>536</b>	54.50	\$33,242	58.30	\$34,714
33-02	IZARD	Melbourne School District	200	\$5,028	513	<b>532</b>	39.82	\$30,682	43.39	\$32,461

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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
75-07	YELL	Ola School District	201	\$5,605	498	<b>531</b>	43.50	\$30,032	46.50	\$32,143
42-02	LOGAN	Magazine School District	202	\$6,073	494	<b>527</b>	40.09	\$31,043	43.09	\$32,731
61-02	RANDOLPH	Maynard School District	203	\$5,508	497	<b>526</b>	40.37	\$32,053	43.29	\$33,653
35-01	JEFFERSON	Alzheimer Unified School District	204	\$6,331	500	<b>525</b>	39.75	\$32,857	42.75	\$34,620
05-01	BOONE	Alpena School District	205	\$5,733	485	<b>518</b>	37.03	\$33,919	40.03	\$35,965
31-04	HOWARD	Mineral Springs School District	206	\$5,482	486	<b>515</b>	40.00	\$31,342	43.95	\$34,000
37-02	LAFAYETTE	Lewisville School District	207	\$5,840	486	<b>511</b>	38.20	\$29,636	41.90	\$32,216
27-03	GRANT	Poyen School District	208	\$4,834	479	<b>504</b>	35.00	\$35,520	37.90	\$37,505
55-04	PIKE	Murfreesboro School District	209	\$5,950	471	<b>503</b>	47.68	\$30,666	50.68	\$33,210
70-09	UNION	Strong School District	210	\$6,377	486	<b>502</b>	42.50	\$33,227	45.50	\$34,700
71-04	VAN BUREN	Shirley School District	211	\$5,747	470	<b>495</b>	39.78	\$30,362	42.53	\$31,747
33-06	IZARD	Izard County Consolidated School	212	\$6,569	463	<b>495</b>	45.27	\$29,829	48.31	\$31,843
41-02	LITTLE RIVER	Foreman School District	213	\$5,582	475	<b>494</b>	37.20	\$31,688	40.20	\$33,521
29-06	HEMPSTEAD	Spring Hill School District	214	\$5,628	471	<b>494</b>	38.96	\$33,137	41.56	\$35,337
71-05	VAN BUREN	South Side School District	215	\$5,815	464	<b>490</b>	42.36	\$30,971	45.36	\$32,529
15-05	CONWAY	Wonderview School District	216	\$5,395	460	<b>487</b>	35.71	\$32,895	38.71	\$35,073
03-04	BAXTER	Norfolk School District	217	\$5,421	456	<b>475</b>	37.42	\$28,931	40.14	\$31,144
50-08	NEVADA	Nevada School District	218	\$6,535	448	<b>473</b>	37.60	\$36,215	40.60	\$38,231
29-01	HEMPSTEAD	Blevins School District	219	\$6,058	444	<b>471</b>	38.02	\$29,513	40.97	\$31,542
66-04	SEBASTIAN	Hartford School District	220	\$5,952	438	<b>470</b>	38.20	\$33,583	41.20	\$35,026
23-06	FAULKNER	Mount Vernon-Enola School District	221	\$5,437	441	<b>464</b>	35.12	\$29,093	38.62	\$31,065
12-01	CLEBURNE	Concord School District	222	\$5,203	438	<b>458</b>	33.50	\$31,087	36.00	\$32,730
25-03	FULTON	Viola School District	223	\$5,211	436	<b>458</b>	33.45	\$33,524	36.45	\$35,654
47-01	MISSISSIPPI	Armored School District	224	\$5,282	431	<b>448</b>	30.90	\$36,046	33.90	\$37,188
75-09	YELL	Western Yell County School District	225	\$5,847	420	<b>444</b>	36.50	\$31,181	39.50	\$32,367

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57-01	POLK	Acorn School District	226	\$6,004	409	<b>441</b>	33.90	\$31,090	36.98	\$33,059
15-03	CONWAY	Nemo Vista School District	227	\$5,670	402	<b>429</b>	31.60	\$32,467	34.60	\$33,797
25-01	FULTON	Mammoth Spring School District	228	\$5,698	415	<b>427</b>	37.06	\$31,272	40.06	\$33,108
59-03	PRAIRIE	Hazen School District	229	\$5,140	396	<b>417</b>	32.93	\$29,715	35.93	\$31,178
67-04	SEVIER	Lockesburg School District	230	\$5,271	390	<b>409</b>	31.63	\$31,240	35.57	\$32,141
59-02	PRAIRIE	DeValls Bluff School District	231	\$5,631	388	<b>407</b>	33.59	\$29,496	36.59	\$31,495
32-03	INDEPENDENCE	Cushman School District	232	\$5,511	383	<b>407</b>	32.10	\$30,270	35.10	\$32,273
18-05	CRITTENDEN	Turrell School District	233	\$6,360	389	<b>405</b>	34.19	\$28,574	36.93	\$31,042
55-03	PIKE	Kirby School District	234	\$7,463	379	<b>405</b>	35.00	\$30,410	38.00	\$32,057
14-06	COLUMBIA	Waldo School District	235	\$6,494	378	<b>400</b>	30.89	\$29,916	34.46	\$34,214
19-03	CROSS	Parkin School District	236	\$6,229	383	<b>400</b>	34.24	\$29,735	37.74	\$32,365
42-04	LOGAN	Scranton School District	237	\$5,589	378	<b>394</b>	30.14	\$32,659	33.14	\$34,945
05-04	BOONE	Omaha School District	238	\$6,501	368	<b>392</b>	36.95	\$29,197	39.67	\$31,015
57-04	POLK	Van Cove School District	239	\$5,826	370	<b>392</b>	32.50	\$30,076	35.50	\$32,014
30-05	HOT SPRING	Ouachita School District	240	\$5,466	373	<b>389</b>	29.38	\$30,792	31.38	\$33,825
17-04	CRAWFORD	Mulberry School District	241	\$5,443	358	<b>384</b>	32.54	\$29,459	35.44	\$31,226
38-01	LAWRENCE	Black Rock School District	242	\$5,499	363	<b>384</b>	32.95	\$28,886	35.58	\$31,190
55-01	PIKE	Delight School District	243	\$5,471	365	<b>379</b>	30.14	\$30,929	32.64	\$32,529
05-06	BOONE	Lead Hill School District	244	\$5,644	370	<b>379</b>	29.56	\$27,786	31.56	\$29,436
56-07	POINSETT	Weiner School District	245	\$6,795	354	<b>378</b>	34.15	\$30,492	37.15	\$32,352
37-01	LAFAYETTE	Bradley School District	246	\$5,396	358	<b>376</b>	28.68	\$30,569	31.68	\$31,968
23-04	FAULKNER	Guy Perkins School District	247	\$5,323	355	<b>375</b>	26.73	\$31,977	29.73	\$34,196
14-01	COLUMBIA	Emerson School District	248	\$7,047	358	<b>375</b>	30.10	\$34,947	33.31	\$41,473
54-02	PHILLIPS	Elaine School District	249	\$7,467	341	<b>368</b>	34.50	\$31,944	37.50	\$33,596
52-06	OUACHITA	Stephens School District	250	\$6,167	344	<b>361</b>	32.80	\$26,876	35.80	\$29,980

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
32-10	INDEPENDENCE	Sulphur Rock School District	251	\$6,027	331	<b>353</b>	28.43	\$32,137	30.43	\$34,013
44-03	MADISON	Saint Paul School District	252	\$5,516	321	<b>347</b>	25.50	\$32,299	27.50	\$34,039
38-07	LAWRENCE	River Valley School District	253	\$5,533	318	<b>331</b>	27.60	\$27,067	30.76	\$28,708
73-08	WHITE	McRae School District	254	\$6,091	310	<b>330</b>	29.12	\$29,623	32.12	\$31,696
57-02	POLK	Hatfield School District	255	\$5,724	307	<b>327</b>	27.00	\$29,788	29.75	\$32,146
68-03	SHARP	Evening Shade School District	256	\$5,501	308	<b>322</b>	26.85	\$30,695	29.65	\$32,094
70-11	UNION	Union School District	257	\$5,768	309	<b>322</b>	24.00	\$31,772	27.00	\$34,518
28-01	GREENE	Delaplaine School District	258	\$5,824	306	<b>319</b>	27.80	\$29,874	30.60	\$31,882
14-04	COLUMBIA	Taylor School District	259	\$6,134	297	<b>316</b>	26.91	\$31,261	28.91	\$33,318
33-03	IZARD	Mount Pleasant School District	260	\$5,611	308	<b>313</b>	25.58	\$31,115	28.08	\$31,352
75-08	YELL	Plainview-Rover School District	261	\$6,242	292	<b>308</b>	24.00	\$30,323	26.00	\$32,504
50-04	NEVADA	Emmet School District	262	\$4,981	287	<b>304</b>	24.70	\$31,287	26.70	\$33,108
13-01	CLEVELAND	Kingsland School District	263	\$5,807	284	<b>298</b>	22.89	\$29,623	25.44	\$31,765
32-02	INDEPENDENCE	Cord Charlotte School District	264	\$5,789	274	<b>289</b>	25.73	\$28,794	28.23	\$31,460
69-02	STONE	Stone County School District	265	\$5,797	274	<b>287</b>	24.85	\$30,064	27.00	\$31,676
01-05	ARKANSAS	Humphrey School District	266	\$5,841	270	<b>284</b>	24.00	\$28,173	26.80	\$29,800
72-09	WASHINGTON	Winslow School District	267	\$6,474	272	<b>284</b>	22.94	\$27,499	25.86	\$29,654
20-03	DALLAS	Sparkman School District	268	\$6,111	266	<b>282</b>	22.95	\$36,356	24.95	\$38,401
34-04	JACKSON	Swifton School District	269	\$6,203	265	<b>281</b>	23.83	\$29,083	25.83	\$31,481
61-04	RANDOLPH	Randolph County School District	270	\$6,013	266	<b>280</b>	22.52	\$30,844	25.52	\$33,382
45-03	MARION	Marion County Rural School District	271	\$6,322	268	<b>279</b>	26.21	\$26,698	28.21	\$28,645
14-03	COLUMBIA	McNeil School District	272	\$6,651	263	<b>276</b>	25.00	\$25,359	28.00	\$27,925
02-02	ASHLEY	Fountain Hill School District	273	\$5,782	258	<b>276</b>	20.98	\$27,440	22.91	\$29,191
48-03	MONROE	Holly Grove School District	274	\$8,020	254	<b>265</b>	21.40	\$31,344	23.40	\$33,527
40-02	LINCOLN	Grady School District	275	\$7,202	255	<b>264</b>	19.93	\$31,115	22.93	\$35,036

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg. Salary	Certified	Avg Salary
				1	2	ADM 3	Cert. FTE 4	K-12 Cert. FTE 5	FTE 6	Cert. FTE 7
51-04	NEWTON	Western Grove School District	276	\$6,725	244	<b>258</b>	21.50	\$31,149	24.00	\$33,240
63-06	SALINE	Paron School District	277	\$8,622	244	<b>257</b>	27.42	\$28,716	29.42	\$30,509
18-01	CRITTENDEN	Crawfordsville School District	278	\$7,694	237	<b>254</b>	23.70	\$28,022	26.70	\$30,173
51-01	NEWTON	Deer School District	279	\$7,211	234	<b>252</b>	21.46	\$33,006	23.46	\$35,392
21-02	DESHA	Delta Special School District	280	\$6,765	230	<b>243</b>	22.05	\$29,411	24.05	\$31,503
70-02	UNION	Huttig School District	281	\$7,069	226	<b>240</b>	25.00	\$28,874	26.28	\$30,302
24-01	FRANKLIN	Altus Denning School District	282	\$6,245	221	<b>238</b>	22.80	\$28,948	25.01	\$31,399
51-03	NEWTON	Mount Judea School District	283	\$9,989	216	<b>237</b>	19.72	\$31,229	21.42	\$33,032
68-05	SHARP	Williford School District	284	\$6,457	224	<b>236</b>	22.88	\$28,298	25.25	\$29,794
65-01	SEARCY	Leslie School District	285	\$7,313	221	<b>236</b>	19.37	\$34,991	21.37	\$36,831
49-04	MONTGOMERY	Oden School District	286	\$6,945	222	<b>234</b>	21.65	\$29,614	23.65	\$32,225
74-02	WOODRUFF	Cotton Plant School District	287	\$7,955	221	<b>233</b>	21.70	\$32,554	24.20	\$34,465
65-03	SEARCY	Saint Joe School District	288	\$7,146	217	<b>230</b>	23.67	\$28,864	25.63	\$30,755
24-05	FRANKLIN	Pleasant View School District	289	\$6,371	219	<b>230</b>	22.50	\$29,856	24.50	\$32,574
44-02	MADISON	Kingston School District	290	\$6,766	219	<b>230</b>	19.36	\$33,160	21.36	\$36,208
01-02	ARKANSAS	Gillett School District	291	\$7,016	220	<b>228</b>	23.50	\$31,096	26.50	\$33,498
40-01	LINCOLN	Gould School District	292	\$6,942	219	<b>228</b>	22.01	\$27,027	24.01	\$28,475
38-05	LAWRENCE	Lynn School District	293	\$5,714	218	<b>227</b>	19.50	\$30,031	21.50	\$31,952
69-04	STONE	Rural Special School District	294	\$5,723	215	<b>226</b>	18.75	\$32,144	19.94	\$33,626
14-07	COLUMBIA	Walker School District	295	\$6,120	211	<b>221</b>	21.26	\$27,456	23.26	\$31,235
61-01	RANDOLPH	Biggers Reyno School District	296	\$7,423	208	<b>220</b>	23.86	\$29,230	26.36	\$31,854
46-01	MILLER	Bright Star School District	297	\$6,040	194	<b>203</b>	17.50	\$29,112	19.50	\$30,928
70-05	UNION	Mount Holly School District	298	\$8,521	186	<b>196</b>	22.00	\$33,206	25.00	\$35,833
29-05	HEMPSTEAD	Saratoga School District	299	\$7,429	180	<b>191</b>	20.00	\$29,191	22.00	\$31,748
12-05	CLEBURNE	Wilburn School District	300	\$7,370	165	<b>174</b>	18.85	\$27,537	21.27	\$30,038

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 3 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg. Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1			4	5	6	7
75-05	YELL	Fourche Valley School District	301	\$7,840	163	<b>171</b>	16.58	\$32,075	19.00	\$34,151
54-05	PHILLIPS	Lake View School District	302	\$7,338	163	<b>163</b>	17.12	\$29,335	19.04	\$32,219
36-05	JOHNSON	Oark School District	303	\$8,650	137	<b>146</b>	19.42	\$27,348	21.42	\$29,776
53-02	PERRY	Perry Casa School District	304	\$8,421	122	<b>131</b>	16.58	\$26,097	19.16	\$28,185
20-01	DALLAS	Carthage School District	305	\$9,247	121	<b>125</b>	16.00	\$28,532	17.75	\$29,855
71-03	VAN BUREN	Scotland School District	306	\$7,405	116	<b>122</b>	14.20	\$29,564	15.70	\$30,432
21-01	DESHA	Arkansas City School District	307	\$15,193	106	<b>111</b>	19.20	\$32,576	21.13	\$35,515
31-06	HOWARD	Umpire School District	308	\$10,545	103	<b>109</b>	16.72	\$31,168	19.08	\$34,022
71-01	VAN BUREN	Alread School District	309	\$9,313	78	<b>82</b>	12.05	\$27,970	13.47	\$30,627
65-04	SEARCY	Witts Springs School District	310	\$11,042	59	<b>62</b>	11.32	\$26,402	13.32	\$28,722

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil			K-12 Cert. FTE	Avg Salary K-12 Cert. FTE	Certified FTE	Avg Salary Cert. FTE
				Expenditure 1	ADA 2	ADM 3				
60-01	PULASKI	Little Rock School District	1	\$8,874	21,729	23,245	<b>1,863.80</b>	\$41,068	2,006.11	\$42,491
60-03	PULASKI	Pulaski County School District	2	\$6,724	18,187	19,083	<b>1,389.65</b>	\$37,558	1,529.35	\$39,475
66-01	SEBASTIAN	Fort Smith School District	3	\$6,523	11,633	12,485	<b>839.98</b>	\$43,111	904.68	\$44,768
04-05	BENTON	Rogers School District	4	\$5,576	10,788	11,322	<b>721.17</b>	\$39,331	767.87	\$41,422
72-07	WASHINGTON	Springdale School District	5	\$5,349	11,215	11,928	<b>684.92</b>	\$43,959	730.78	\$45,833
60-02	PULASKI	North Little Rock School District	6	\$6,989	8,482	9,097	<b>658.13</b>	\$39,629	717.13	\$41,754
72-03	WASHINGTON	Fayetteville School District	7	\$7,044	7,380	7,818	<b>541.36</b>	\$40,435	579.41	\$42,475
23-01	FAULKNER	Conway School District	8	\$5,376	7,498	7,898	<b>521.37</b>	\$40,333	552.37	\$42,256
43-04	LONOKE	Cabot School District	9	\$5,408	6,856	7,277	<b>499.47</b>	\$36,400	529.47	\$38,364
04-01	BENTON	Bentonville School District	10	\$5,937	6,832	7,173	<b>498.03</b>	\$37,924	527.03	\$39,606
35-05	JEFFERSON	Pine Bluff School District	11	\$5,784	5,861	6,336	<b>422.93</b>	\$37,077	450.53	\$38,364
18-03	CRITTENDEN	West Memphis	12	\$5,131	5,674	6,056	<b>389.58</b>	\$38,476	415.40	\$40,222
58-05	POPE	Russellville School District	13	\$5,743	4,905	5,183	<b>372.00</b>	\$36,774	395.25	\$38,244
17-05	CRAWFORD	Van Buren School District	14	\$5,673	5,097	5,413	<b>370.00</b>	\$38,026	390.65	\$39,467
63-03	SALINE	Bryant School District	15	\$5,102	5,456	5,870	<b>369.32</b>	\$40,561	395.92	\$42,054
46-05	MILLER	Texarkana School District	16	\$6,091	4,277	4,589	<b>332.02</b>	\$34,775	351.02	\$36,072
16-08	CRAIGHEAD	Jonesboro School District	17	\$5,885	4,382	4,699	<b>310.23</b>	\$36,918	332.28	\$38,198
70-01	UNION	El Dorado School District	18	\$5,751	4,098	4,404	<b>307.24</b>	\$33,848	333.29	\$35,633
27-05	GRANT	Sheridan School District	19	\$5,033	3,891	4,124	<b>273.68</b>	\$36,431	290.45	\$37,759
63-02	SALINE	Benton School District	20	\$5,445	4,025	4,188	<b>273.03</b>	\$38,628	294.93	\$40,411
62-01	ST FRANCIS	Forrest City School District	21	\$6,131	3,704	3,963	<b>261.91</b>	\$37,471	282.91	\$39,445
26-03	GARLAND	Hot Springs School District	22	\$7,471	3,070	3,302	<b>257.49</b>	\$38,239	278.41	\$40,463
54-03	PHILLIPS	Helena-W Helena School District	23	\$6,287	3,237	3,498	<b>251.00</b>	\$35,243	265.50	\$36,863
03-03	BAXTER	Mountain Home School District	24	\$5,389	3,592	3,797	<b>238.34</b>	\$37,427	252.84	\$38,909

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
47-02	MISSISSIPPI	Blytheville School District	25	\$5,741	3,246	3,479	<b>235.22</b>	\$34,735	255.18	\$36,778
52-04	OUACHITA	Camden Fairview School District	26	\$6,472	2,975	3,159	<b>231.38</b>	\$36,663	250.30	\$38,934
26-05	GARLAND	Lake Hamilton School District	27	\$5,449	3,478	3,649	<b>229.07</b>	\$39,439	247.97	\$41,204
73-11	WHITE	Searcy School District	28	\$4,861	3,474	3,665	<b>220.97</b>	\$38,266	239.15	\$40,067
18-04	CRITTENDEN	Marion School District	29	\$5,449	3,008	3,186	<b>198.75</b>	\$37,887	217.09	\$40,534
66-02	SEBASTIAN	Greenwood School District	30	\$5,313	2,992	3,119	<b>197.00</b>	\$39,193	210.75	\$41,095
35-09	JEFFERSON	Watson Chapel School District	31	\$5,282	3,082	3,276	<b>195.51</b>	\$41,566	213.12	\$43,776
04-06	BENTON	Siloam Springs School District	32	\$5,228	2,723	2,873	<b>194.67</b>	\$35,318	205.97	\$36,529
29-03	HEMPSTEAD	Hope School District	33	\$5,317	2,635	2,763	<b>192.50</b>	\$34,681	208.50	\$36,176
35-10	JEFFERSON	Whitehall School District	34	\$5,368	2,806	3,012	<b>189.49</b>	\$40,546	202.47	\$42,326
05-03	BOONE	Harrison School District	35	\$5,254	2,636	2,765	<b>187.05</b>	\$37,160	199.05	\$38,827
19-05	CROSS	Wynne School District	36	\$5,160	2,686	2,831	<b>186.80</b>	\$37,285	200.10	\$39,242
17-01	CRAWFORD	Alma School District	37	\$5,289	2,751	2,886	<b>184.50</b>	\$38,090	198.25	\$40,898
28-08	GREENE	Paragould School District	38	\$5,534	2,533	2,697	<b>183.64</b>	\$33,355	195.67	\$35,234
14-02	COLUMBIA	Magnolia School District	39	\$5,072	2,649	2,814	<b>180.84</b>	\$37,568	195.45	\$38,890
26-06	GARLAND	Lakeside School District	40	\$5,710	2,423	2,551	<b>173.77</b>	\$38,140	187.52	\$40,687
28-07	GREENE	Greene County Tech School District	41	\$5,126	2,599	2,744	<b>172.42</b>	\$35,028	186.94	\$36,565
16-11	CRAIGHEAD	Nettleton School District	42	\$5,389	2,380	2,494	<b>171.08</b>	\$34,664	183.80	\$36,283
02-01	ASHLEY	Crossett School District	43	\$5,678	2,316	2,438	<b>170.28</b>	\$35,291	185.28	\$37,645
15-07	CONWAY	South Conway County School Distri	44	\$5,494	2,217	2,360	<b>165.50</b>	\$34,916	177.67	\$36,560
23-03	FAULKNER	Greenbrier School District	45	\$5,483	2,191	2,347	<b>161.99</b>	\$38,195	172.49	\$39,888
30-04	HOT SPRING	Malvern School District	46	\$5,533	2,074	2,182	<b>158.95</b>	\$36,004	170.20	\$37,445
23-07	FAULKNER	Vilonia School District	47	\$5,123	2,439	2,557	<b>157.95</b>	\$38,876	167.95	\$40,479
10-02	CLARK	Arkadelphia School District	48	\$6,005	2,152	2,256	<b>156.51</b>	\$34,188	167.13	\$36,046



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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
32-01	INDEPENDENCE	Batesville School District	49	\$5,673	1,945	2,054	<b>147.07</b>	\$34,713	157.28	\$36,292
36-01	JOHNSON	Clarksville School District	50	\$5,251	2,012	2,100	<b>143.14</b>	\$35,186	151.64	\$37,223
73-02	WHITE	Beebe School District	51	\$4,975	2,119	2,255	<b>142.17</b>	\$36,138	153.17	\$38,005
01-04	ARKANSAS	Stuttgart School District	52	\$5,306	1,817	1,924	<b>136.70</b>	\$32,824	148.68	\$34,800
22-03	DREW	Monticello School District	53	\$5,057	2,040	2,126	<b>136.60</b>	\$33,485	147.10	\$36,235
31-05	HOWARD	Nashville School District	54	\$5,308	1,697	1,791	<b>130.48</b>	\$35,086	140.18	\$37,226
47-13	MISSISSIPPI	Osceola School District	55	\$6,017	1,650	1,748	<b>128.16</b>	\$35,416	136.48	\$36,679
06-02	BRADLEY	Warren School District	56	\$6,172	1,506	1,575	<b>124.87</b>	\$32,697	133.68	\$35,270
12-02	CLEBURNE	Heber Springs School District	57	\$5,798	1,581	1,671	<b>124.22</b>	\$37,938	131.17	\$39,667
34-03	JACKSON	Newport School District	58	\$6,555	1,568	1,672	<b>122.14</b>	\$35,010	129.10	\$36,754
57-03	POLK	Mena School District	59	\$5,377	1,733	1,835	<b>121.93</b>	\$38,223	129.31	\$40,209
56-05	POINSETT	Trumann School District	60	\$5,828	1,549	1,678	<b>121.68</b>	\$32,656	130.36	\$34,928
41-01	LITTLE RIVER	Ashdown School District	61	\$5,483	1,575	1,663	<b>121.60</b>	\$32,699	131.60	\$34,175
21-04	DESHA	Dumas School District	62	\$5,943	1,578	1,661	<b>120.00</b>	\$34,454	129.00	\$35,878
43-01	LONOKE	Lonoke School District	63	\$5,104	1,685	1,742	<b>119.00</b>	\$32,829	128.50	\$35,210
61-03	RANDOLPH	Pocahontas School District	64	\$5,082	1,704	1,782	<b>119.00</b>	\$36,413	127.28	\$37,672
75-04	YELL	Dardanelle School District	65	\$5,108	1,637	1,735	<b>116.06</b>	\$33,926	124.50	\$35,428
72-02	WASHINGTON	Farmington School District	66	\$5,339	1,578	1,679	<b>114.42</b>	\$35,582	123.42	\$38,202
16-02	CRAIGHEAD	Westside Consolidated School Distr	67	\$5,057	1,561	1,624	<b>114.37</b>	\$32,245	120.87	\$33,396
02-03	ASHLEY	Hamburg School District	68	\$5,968	1,552	1,630	<b>114.14</b>	\$32,512	124.14	\$35,175
35-02	JEFFERSON	Dollarway School District	69	\$5,980	1,462	1,564	<b>114.00</b>	\$34,297	122.05	\$36,021
64-01	SCOTT	Waldron School District	70	\$4,691	1,560	1,649	<b>113.85</b>	\$32,299	121.37	\$33,284
47-06	MISSISSIPPI	South Mississippi County School Di	71	\$5,531	1,376	1,470	<b>113.15</b>	\$33,016	121.90	\$34,573
44-01	MADISON	Huntsville School District	72	\$5,315	1,893	2,021	<b>113.00</b>	\$42,250	122.00	\$43,642

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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
39-04	LEE	Lee County School District	73	\$6,899	1,599	1,737	<b>112.58</b>	\$35,942	127.58	\$36,955
08-01	CARROLL	Berryville School District	74	\$5,402	1,552	1,634	<b>110.12</b>	\$34,824	117.76	\$35,906
24-04	FRANKLIN	Ozark School District	75	\$5,004	1,545	1,633	<b>109.00</b>	\$35,569	117.50	\$37,331
67-01	SEVIER	DeQueen School District	76	\$4,784	1,782	1,870	<b>107.55</b>	\$33,198	119.95	\$35,781
40-03	LINCOLN	Star City School District	77	\$4,940	1,453	1,541	<b>105.41</b>	\$34,970	113.80	\$37,542
58-02	POPE	Dover School District	78	\$5,548	1,246	1,332	<b>103.50</b>	\$31,866	111.50	\$33,438
68-04	SHARP	Highland School District	79	\$5,052	1,394	1,464	<b>97.50</b>	\$33,866	105.00	\$35,859
42-01	LOGAN	Booneville School District	80	\$5,509	1,353	1,433	<b>95.84</b>	\$37,403	102.84	\$38,621
73-01	WHITE	Bald Knob School District	81	\$5,455	1,230	1,295	<b>95.30</b>	\$31,156	101.75	\$32,719
71-02	VAN BUREN	Clinton School District	82	\$5,696	1,115	1,170	<b>95.21</b>	\$31,697	100.21	\$33,521
04-04	BENTON	Gravette School District	83	\$4,946	1,362	1,434	<b>93.53</b>	\$35,094	99.01	\$36,448
32-09	INDEPENDENCE	Southside School District	84	\$5,197	1,293	1,368	<b>92.82</b>	\$33,231	101.57	\$35,170
04-03	BENTON	Gentry School District	85	\$5,647	1,153	1,211	<b>91.57</b>	\$32,582	98.57	\$35,068
47-08	MISSISSIPPI	Gosnell School District	86	\$5,574	1,233	1,333	<b>91.23</b>	\$35,657	99.07	\$37,259
20-02	DALLAS	Fordyce School District	87	\$6,076	1,143	1,206	<b>90.67</b>	\$33,160	96.67	\$34,501
72-06	WASHINGTON	Prairie Grove School District	88	\$4,611	1,344	1,385	<b>90.56</b>	\$35,830	96.58	\$37,243
58-01	POPE	Atkins School District	89	\$5,466	1,071	1,135	<b>90.00</b>	\$33,401	94.00	\$34,736
16-12	CRAIGHEAD	Valley View School District	90	\$4,902	1,309	1,355	<b>89.91</b>	\$33,884	94.91	\$35,745
08-03	CARROLL	Green Forest School District	91	\$5,576	1,140	1,201	<b>89.44</b>	\$32,916	95.69	\$34,796
21-05	DESHA	McGehee School District	92	\$5,645	1,133	1,179	<b>87.31</b>	\$30,625	94.85	\$32,168
04-07	BENTON	Pea Ridge School District	93	\$5,423	1,065	1,123	<b>85.10</b>	\$32,287	89.10	\$33,571
01-01	ARKANSAS	DeWitt School District	94	\$5,138	1,111	1,169	<b>84.32</b>	\$33,470	89.52	\$34,547
09-03	CHICOT	Lakeside School District	95	\$5,531	985	1,038	<b>84.00</b>	\$30,635	89.51	\$32,415
73-07	WHITE	Riverview School District	96	\$5,248	1,184	1,264	<b>83.97</b>	\$33,183	90.93	\$35,240

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
36-04	JOHNSON	Lamar School District	97	\$5,637	1,059	1,115	<b>83.00</b>	\$33,071	88.00	\$34,858
16-03	CRAIGHEAD	Brookland School District	98	\$4,855	1,079	1,123	<b>82.00</b>	\$33,778	86.00	\$35,611
69-01	STONE	Mountain View School District	99	\$5,035	1,161	1,217	<b>80.62</b>	\$36,543	86.56	\$38,179
42-03	LOGAN	Paris School District	100	\$5,148	1,112	1,167	<b>79.35</b>	\$32,769	84.50	\$34,830
11-01	CLAY	Corning School District	101	\$5,521	1,029	1,108	<b>78.60</b>	\$34,268	86.18	\$36,335
50-06	NEVADA	Prescott School District	102	\$5,669	1,035	1,106	<b>77.99</b>	\$33,712	84.82	\$35,594
48-01	MONROE	Brinkley School District	103	\$6,588	953	1,017	<b>76.86</b>	\$32,954	81.86	\$34,432
26-02	GARLAND	Fountain Lake School District	104	\$5,540	1,080	1,155	<b>76.27</b>	\$37,046	82.27	\$38,104
72-08	WASHINGTON	West Fork School District	105	\$5,178	1,031	1,084	<b>75.75</b>	\$33,351	80.03	\$35,162
43-02	LONOKE	England School District	106	\$6,003	878	934	<b>75.43</b>	\$32,636	81.43	\$34,492
22-02	DREW	Drew Central School District	107	\$5,780	1,017	1,066	<b>75.21</b>	\$34,218	79.81	\$36,005
56-02	POINSETT	Harrisburg School District	108	\$5,570	986	1,048	<b>74.76</b>	\$34,988	79.76	\$36,580
58-04	POPE	Pottsville School District	109	\$5,169	1,030	1,081	<b>73.00</b>	\$35,987	79.00	\$36,858
55-02	PIKE	Centerpoint School District	110	\$5,302	899	949	<b>72.82</b>	\$30,333	77.32	\$31,993
30-01	HOT SPRING	Bismarck School District	111	\$5,166	971	1,044	<b>72.00</b>	\$35,184	76.00	\$36,549
68-02	SHARP	Cave City School District	112	\$5,434	939	994	<b>71.41</b>	\$33,485	75.91	\$34,737
72-05	WASHINGTON	Lincoln Consolidated School District	113	\$5,220	956	1,016	<b>71.02</b>	\$32,352	75.02	\$34,448
38-04	LAWRENCE	Hoxie School District	114	\$5,288	890	935	<b>71.00</b>	\$32,496	75.50	\$33,817
45-02	MARION	Yellville-Summit School District	115	\$5,589	1,001	1,064	<b>70.67</b>	\$34,779	74.67	\$36,747
30-02	HOT SPRING	Glen Rose School District	116	\$5,074	987	1,054	<b>70.57</b>	\$33,337	75.57	\$34,660
72-01	WASHINGTON	Elkins School District	117	\$5,110	937	970	<b>70.13</b>	\$33,079	74.13	\$34,886
47-12	MISSISSIPPI	Manila School District	118	\$5,283	955	1,005	<b>69.83</b>	\$35,405	74.33	\$36,586
66-06	SEBASTIAN	Mansfield School District	119	\$5,611	942	993	<b>69.80</b>	\$35,871	74.30	\$37,572
05-05	BOONE	Valley Springs School District	120	\$5,225	859	895	<b>69.60</b>	\$32,246	73.60	\$34,314

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
11-04	CLAY	Piggott School District	121	\$4,878	936	976	<b>68.59</b>	\$32,029	73.00	\$33,220
23-05	FAULKNER	Mayflower School District	122	\$5,021	860	907	<b>67.60</b>	\$33,176	72.54	\$34,775
10-03	CLARK	Gurdon School District	123	\$5,676	842	889	<b>67.33</b>	\$32,696	72.33	\$34,594
53-03	PERRY	Perryville School District	124	\$5,302	877	933	<b>66.16</b>	\$34,728	69.91	\$36,276
46-02	MILLER	Genoa Central School District	125	\$4,996	923	979	<b>65.50</b>	\$38,092	69.50	\$39,581
16-05	CRAIGHEAD	Buffalo Island Central School Distric	126	\$5,480	765	798	<b>64.84</b>	\$32,994	68.84	\$34,219
72-04	WASHINGTON	Greenland School District	127	\$6,163	849	896	<b>63.50</b>	\$35,338	67.50	\$37,913
16-13	CRAIGHEAD	Riverside School District	128	\$5,309	772	810	<b>63.50</b>	\$33,626	67.50	\$34,562
75-03	YELL	Danville School District	129	\$5,352	740	773	<b>63.24</b>	\$31,495	67.24	\$33,627
18-02	CRITTENDEN	Earle School District	130	\$7,844	755	834	<b>62.00</b>	\$30,590	67.30	\$33,841
67-03	SEVIER	Horatio School District	131	\$5,187	764	794	<b>61.00</b>	\$31,489	64.75	\$32,994
17-02	CRAWFORD	Cedarville School District	132	\$5,343	829	880	<b>60.55</b>	\$34,485	64.55	\$36,361
19-01	CROSS	Cross County School District	133	\$5,911	734	785	<b>60.44</b>	\$28,890	64.19	\$30,206
63-01	SALINE	Bauxite School District	134	\$4,956	943	997	<b>60.31</b>	\$35,659	64.31	\$37,546
52-01	OUACHITA	Bearden School District	135	\$5,847	689	721	<b>60.00</b>	\$31,058	64.00	\$33,515
09-02	CHICOT	Eudora School District	136	\$6,178	698	725	<b>59.49</b>	\$30,315	65.79	\$32,643
46-03	MILLER	Fouke School District	137	\$5,133	805	849	<b>59.00</b>	\$32,800	63.00	\$34,196
58-03	POPE	Hector School District	138	\$5,509	694	724	<b>58.80</b>	\$32,036	61.72	\$33,163
66-05	SEBASTIAN	Lavaca School District	139	\$4,985	811	852	<b>58.38</b>	\$33,405	62.33	\$35,431
38-08	LAWRENCE	Walnut Ridge School District	140	\$5,415	721	767	<b>58.33</b>	\$31,517	62.00	\$33,065
56-08	POINSETT	East Poinsett School District	141	\$5,318	769	824	<b>57.95</b>	\$34,348	61.95	\$35,926
24-02	FRANKLIN	Charleston School District	142	\$4,726	821	854	<b>57.77</b>	\$38,120	60.77	\$39,434
07-01	CALHOUN	Hampton School District	143	\$5,547	748	783	<b>57.62</b>	\$33,111	61.62	\$34,539
45-01	MARION	Flippin School District	144	\$5,461	876	930	<b>57.29</b>	\$37,517	61.09	\$38,876

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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
62-02	ST FRANCIS	Hughes School District	145	\$6,772	724	778	<b>56.52</b>	\$33,592	61.10	\$35,495
52-05	OUACHITA	Harmony Grove School District	146	\$5,361	763	808	<b>56.50</b>	\$35,504	59.50	\$36,837
05-02	BOONE	Bergman School District	147	\$4,849	826	872	<b>55.61</b>	\$36,217	59.61	\$37,809
17-03	CRAWFORD	Mountainburg School District	148	\$5,664	744	782	<b>55.60</b>	\$33,971	61.60	\$36,672
73-09	WHITE	Pangburn School District	149	\$4,937	700	722	<b>55.55</b>	\$29,586	60.55	\$31,619
63-04	SALINE	Harmony Grove School District	150	\$5,111	770	815	<b>54.93</b>	\$35,630	58.93	\$38,044
32-06	INDEPENDENCE	Newark School District	151	\$8,746	510	536	<b>54.50</b>	\$33,242	58.30	\$34,714
73-10	WHITE	Rose Bud School District	152	\$5,139	753	794	<b>54.50</b>	\$31,788	59.50	\$33,281
56-04	POINSETT	Marked Tree School District	153	\$5,620	692	738	<b>54.38</b>	\$31,602	57.38	\$32,889
26-01	GARLAND	Cutter Morning Star School District	154	\$5,503	632	669	<b>53.37</b>	\$33,207	57.29	\$35,674
65-02	SEARCY	Marshall School District	155	\$5,638	675	716	<b>53.27</b>	\$31,223	56.27	\$33,372
30-03	HOT SPRING	Magnet Cove School District	156	\$4,756	780	827	<b>53.26</b>	\$32,136	57.26	\$34,150
26-04	GARLAND	Jessieville School District	157	\$5,789	690	727	<b>52.78</b>	\$37,034	55.78	\$38,355
70-08	UNION	Smackover School District	158	\$5,132	704	741	<b>52.12</b>	\$32,695	55.70	\$34,949
54-01	PHILLIPS	Barton - Lexa School District	159	\$6,362	676	722	<b>52.00</b>	\$37,149	56.00	\$39,361
09-01	CHICOT	Dermott School District	160	\$5,977	682	706	<b>51.80</b>	\$30,585	56.00	\$33,390
70-07	UNION	Parkers Chapel School District	161	\$5,088	648	675	<b>51.65</b>	\$31,304	54.65	\$33,353
28-03	GREENE	Marmaduke School District	162	\$5,287	737	774	<b>51.26</b>	\$36,655	54.71	\$39,234
25-02	FULTON	Salem School District	163	\$4,948	702	733	<b>50.67</b>	\$33,140	53.47	\$34,636
11-06	CLAY	Clay County Central School District	164	\$4,901	661	688	<b>50.25</b>	\$32,736	51.25	\$35,599
08-02	CARROLL	Eureka Springs School District	165	\$5,905	668	710	<b>50.20</b>	\$34,184	54.20	\$36,422
26-07	GARLAND	Mountain Pine School District	166	\$5,499	648	681	<b>49.56</b>	\$33,980	53.56	\$36,582
43-03	LONOKE	Carlisle School District	167	\$4,848	663	696	<b>49.50</b>	\$31,445	52.46	\$33,907
74-01	WOODRUFF	Augusta School District	168	\$6,486	531	568	<b>49.39</b>	\$28,897	52.39	\$30,840

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				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
12-03	CLEBURNE	Quitman School District	169	\$5,608	555	596	<b>49.00</b>	\$32,738	52.00	\$33,879
13-03	CLEVELAND	Rison School District	170	\$6,298	609	639	<b>49.00</b>	\$31,549	52.00	\$32,845
37-03	LAFAYETTE	Stamps School District	171	\$5,580	604	623	<b>48.90</b>	\$30,952	52.15	\$32,477
74-03	WOODRUFF	McCrary School District	172	\$4,874	632	671	<b>48.88</b>	\$32,905	51.83	\$34,545
03-02	BAXTER	Cotter School District	173	\$5,492	588	619	<b>48.74</b>	\$30,827	51.74	\$32,725
54-04	PHILLIPS	Marvell School District	174	\$5,694	617	671	<b>48.27</b>	\$34,202	51.47	\$35,917
36-06	JOHNSON	Westside School District	175	\$5,487	592	629	<b>48.00</b>	\$31,016	51.00	\$32,227
55-04	PIKE	Murfreesboro School District	176	\$5,950	471	503	<b>47.68</b>	\$30,666	50.68	\$33,210
24-03	FRANKLIN	County Line School District	177	\$5,504	530	562	<b>47.25</b>	\$30,070	50.25	\$32,354
70-03	UNION	Junction City School District	178	\$5,874	595	625	<b>47.00</b>	\$33,878	50.00	\$35,309
73-04	WHITE	White County Central School Distric	179	\$5,042	600	627	<b>46.83</b>	\$31,580	50.83	\$33,690
34-05	JACKSON	Jackson County School District	180	\$5,097	587	627	<b>46.25</b>	\$30,282	49.75	\$32,435
53-01	PERRY	East End School District	181	\$5,107	713	755	<b>45.80</b>	\$34,217	51.80	\$34,169
59-01	PRAIRIE	Des Arc School District	182	\$4,841	665	695	<b>45.80</b>	\$33,490	48.80	\$34,975
62-05	ST FRANCIS	Palestine-Wheatley School District	183	\$5,607	679	719	<b>45.35</b>	\$34,713	49.66	\$36,734
33-06	IZARD	Izard County Consolidated School	184	\$6,569	463	495	<b>45.27</b>	\$29,829	48.31	\$31,843
31-02	HOWARD	Dierks School District	185	\$5,351	558	585	<b>45.24</b>	\$32,812	48.24	\$34,123
48-02	MONROE	Clarendon School District	186	\$5,536	515	541	<b>45.00</b>	\$30,574	48.36	\$32,142
66-03	SEBASTIAN	Hackett School District	187	\$5,453	519	549	<b>45.00</b>	\$32,098	48.00	\$33,661
49-01	MONTGOMERY	Caddo Hills School District	188	\$5,446	563	603	<b>44.51</b>	\$31,162	47.51	\$32,878
73-03	WHITE	Bradford School District	189	\$5,266	534	564	<b>43.74</b>	\$30,697	47.74	\$32,451
16-01	CRAIGHEAD	Bay School District	190	\$4,631	589	626	<b>43.66</b>	\$31,930	46.58	\$33,157
75-07	YELL	Ola School District	191	\$5,605	498	531	<b>43.50</b>	\$30,032	46.50	\$32,143
33-01	IZARD	Calico Rock School District	192	\$5,326	533	565	<b>43.44</b>	\$28,453	46.44	\$30,612

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				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
51-02	NEWTON	Jasper School District	193	\$6,313	520	542	<b>42.68</b>	\$34,568	45.68	\$36,480
70-09	UNION	Strong School District	194	\$6,377	486	502	<b>42.50</b>	\$33,227	45.50	\$34,700
71-05	VAN BUREN	South Side School District	195	\$5,815	464	490	<b>42.36</b>	\$30,971	45.36	\$32,529
70-06	UNION	Norphlet School District	196	\$5,583	511	536	<b>41.50</b>	\$30,811	44.50	\$33,572
04-02	BENTON	Decatur School District	197	\$5,396	514	540	<b>41.13</b>	\$29,552	44.99	\$32,248
32-11	INDEPENDENCE	Midland School District	198	\$6,053	556	582	<b>40.71</b>	\$32,842	44.71	\$34,968
61-02	RANDOLPH	Maynard School District	199	\$5,508	497	526	<b>40.37</b>	\$32,053	43.29	\$33,653
42-02	LOGAN	Magazine School District	200	\$6,073	494	527	<b>40.09</b>	\$31,043	43.09	\$32,731
31-04	HOWARD	Mineral Springs School District	201	\$5,482	486	515	<b>40.00</b>	\$31,342	43.95	\$34,000
57-05	POLK	Wickes School District	202	\$5,489	507	539	<b>40.00</b>	\$31,354	43.43	\$33,772
33-02	IZARD	Melbourne School District	203	\$5,028	513	532	<b>39.82</b>	\$30,682	43.39	\$32,461
71-04	VAN BUREN	Shirley School District	204	\$5,747	470	495	<b>39.78</b>	\$30,362	42.53	\$31,747
35-01	JEFFERSON	Alzheimer Unified School District	205	\$6,331	500	525	<b>39.75</b>	\$32,857	42.75	\$34,620
12-04	CLEBURNE	West Side School District	206	\$5,271	512	538	<b>39.70</b>	\$34,564	42.70	\$36,215
13-04	CLEVELAND	Woodlawn School District	207	\$4,786	535	560	<b>39.50</b>	\$32,582	42.50	\$34,126
29-06	HEMPSTEAD	Spring Hill School District	208	\$5,628	471	494	<b>38.96</b>	\$33,137	41.56	\$35,337
38-06	LAWRENCE	Sloan Hendrix School District	209	\$4,981	547	578	<b>38.90</b>	\$32,814	42.19	\$35,552
49-02	MONTGOMERY	Mount Ida School District	210	\$4,530	539	562	<b>38.47</b>	\$30,280	41.47	\$32,165
37-02	LAFAYETTE	Lewisville School District	211	\$5,840	486	511	<b>38.20</b>	\$29,636	41.90	\$32,216
66-04	SEBASTIAN	Hartford School District	212	\$5,952	438	470	<b>38.20</b>	\$33,583	41.20	\$35,026
29-01	HEMPSTEAD	Blevins School District	213	\$6,058	444	471	<b>38.02</b>	\$29,513	40.97	\$31,542
50-08	NEVADA	Nevada School District	214	\$6,535	448	473	<b>37.60</b>	\$36,215	40.60	\$38,231
03-04	BAXTER	Norfolk School District	215	\$5,421	456	475	<b>37.42</b>	\$28,931	40.14	\$31,144
41-02	LITTLE RIVER	Foreman School District	216	\$5,582	475	494	<b>37.20</b>	\$31,688	40.20	\$33,521

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
25-01	FULTON	Mammoth Spring School District	217	\$5,698	415	427	<b>37.06</b>	\$31,272	40.06	\$33,108
05-01	BOONE	Alpena School District	218	\$5,733	485	518	<b>37.03</b>	\$33,919	40.03	\$35,965
05-04	BOONE	Omaha School District	219	\$6,501	368	392	<b>36.95</b>	\$29,197	39.67	\$31,015
75-09	YELL	Western Yell County School District	220	\$5,847	420	444	<b>36.50</b>	\$31,181	39.50	\$32,367
15-05	CONWAY	Wonderview School District	221	\$5,395	460	487	<b>35.71</b>	\$32,895	38.71	\$35,073
23-06	FAULKNER	Mount Vernon-Enola School District	222	\$5,437	441	464	<b>35.12</b>	\$29,093	38.62	\$31,065
55-03	PIKE	Kirby School District	223	\$7,463	379	405	<b>35.00</b>	\$30,410	38.00	\$32,057
27-03	GRANT	Poyen School District	224	\$4,834	479	504	<b>35.00</b>	\$35,520	37.90	\$37,505
54-02	PHILLIPS	Elaine School District	225	\$7,467	341	368	<b>34.50</b>	\$31,944	37.50	\$33,596
19-03	CROSS	Parkin School District	226	\$6,229	383	400	<b>34.24</b>	\$29,735	37.74	\$32,365
18-05	CRITTENDEN	Turrell School District	227	\$6,360	389	405	<b>34.19</b>	\$28,574	36.93	\$31,042
56-07	POINSETT	Weiner School District	228	\$6,795	354	378	<b>34.15</b>	\$30,492	37.15	\$32,352
57-01	POLK	Acorn School District	229	\$6,004	409	441	<b>33.90</b>	\$31,090	36.98	\$33,059
59-02	PRAIRIE	DeValls Bluff School District	230	\$5,631	388	407	<b>33.59</b>	\$29,496	36.59	\$31,495
12-01	CLEBURNE	Concord School District	231	\$5,203	438	458	<b>33.50</b>	\$31,087	36.00	\$32,730
25-03	FULTON	Viola School District	232	\$5,211	436	458	<b>33.45</b>	\$33,524	36.45	\$35,654
38-01	LAWRENCE	Black Rock School District	233	\$5,499	363	384	<b>32.95</b>	\$28,886	35.58	\$31,190
59-03	PRAIRIE	Hazen School District	234	\$5,140	396	417	<b>32.93</b>	\$29,715	35.93	\$31,178
52-06	OUACHITA	Stephens School District	235	\$6,167	344	361	<b>32.80</b>	\$26,876	35.80	\$29,980
17-04	CRAWFORD	Mulberry School District	236	\$5,443	358	384	<b>32.54</b>	\$29,459	35.44	\$31,226
57-04	POLK	Van Cove School District	237	\$5,826	370	392	<b>32.50</b>	\$30,076	35.50	\$32,014
32-03	INDEPENDENCE	Cushman School District	238	\$5,511	383	407	<b>32.10</b>	\$30,270	35.10	\$32,273
67-04	SEVIER	Lockesburg School District	239	\$5,271	390	409	<b>31.63</b>	\$31,240	35.57	\$32,141
15-03	CONWAY	Nemo Vista School District	240	\$5,670	402	429	<b>31.60</b>	\$32,467	34.60	\$33,797



**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
47-01	MISSISSIPPI	Armored School District	241	\$5,282	431	448	<b>30.90</b>	\$36,046	33.90	\$37,188
14-06	COLUMBIA	Waldo School District	242	\$6,494	378	400	<b>30.89</b>	\$29,916	34.46	\$34,214
42-04	LOGAN	Scranton School District	243	\$5,589	378	394	<b>30.14</b>	\$32,659	33.14	\$34,945
55-01	PIKE	Delight School District	244	\$5,471	365	379	<b>30.14</b>	\$30,929	32.64	\$32,529
14-01	COLUMBIA	Emerson School District	245	\$7,047	358	375	<b>30.10</b>	\$34,947	33.31	\$41,473
06-01	BRADLEY	Hermitage School District	246	\$5,185	550	565	<b>29.71</b>	\$33,519	32.83	\$35,681
05-06	BOONE	Lead Hill School District	247	\$5,644	370	379	<b>29.56</b>	\$27,786	31.56	\$29,436
30-05	HOT SPRING	Ouachita School District	248	\$5,466	373	389	<b>29.38</b>	\$30,792	31.38	\$33,825
73-08	WHITE	McRae School District	249	\$6,091	310	330	<b>29.12</b>	\$29,623	32.12	\$31,696
37-01	LAFAYETTE	Bradley School District	250	\$5,396	358	376	<b>28.68</b>	\$30,569	31.68	\$31,968
32-10	INDEPENDENCE	Sulphur Rock School District	251	\$6,027	331	353	<b>28.43</b>	\$32,137	30.43	\$34,013
28-01	GREENE	Delaplaine School District	252	\$5,824	306	319	<b>27.80</b>	\$29,874	30.60	\$31,882
38-07	LAWRENCE	River Valley School District	253	\$5,533	318	331	<b>27.60</b>	\$27,067	30.76	\$28,708
63-06	SALINE	Paron School District	254	\$8,622	244	257	<b>27.42</b>	\$28,716	29.42	\$30,509
57-02	POLK	Hatfield School District	255	\$5,724	307	327	<b>27.00</b>	\$29,788	29.75	\$32,146
14-04	COLUMBIA	Taylor School District	256	\$6,134	297	316	<b>26.91</b>	\$31,261	28.91	\$33,318
68-03	SHARP	Evening Shade School District	257	\$5,501	308	322	<b>26.85</b>	\$30,695	29.65	\$32,094
23-04	FAULKNER	Guy Perkins School District	258	\$5,323	355	375	<b>26.73</b>	\$31,977	29.73	\$34,196
45-03	MARION	Marion County Rural School District	259	\$6,322	268	279	<b>26.21</b>	\$26,698	28.21	\$28,645
32-02	INDEPENDENCE	Cord Charlotte School District	260	\$5,789	274	289	<b>25.73</b>	\$28,794	28.23	\$31,460
33-03	IZARD	Mount Pleasant School District	261	\$5,611	308	313	<b>25.58</b>	\$31,115	28.08	\$31,352
44-03	MADISON	Saint Paul School District	262	\$5,516	321	347	<b>25.50</b>	\$32,299	27.50	\$34,039
14-03	COLUMBIA	McNeil School District	263	\$6,651	263	276	<b>25.00</b>	\$25,359	28.00	\$27,925
70-02	UNION	Huttig School District	264	\$7,069	226	240	<b>25.00</b>	\$28,874	26.28	\$30,302

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	ADM	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
69-02	STONE	Stone County School District	265	\$5,797	274	287	<b>24.85</b>	\$30,064	27.00	\$31,676
50-04	NEVADA	Emmet School District	266	\$4,981	287	304	<b>24.70</b>	\$31,287	26.70	\$33,108
75-08	YELL	Plainview-Rover School District	267	\$6,242	292	308	<b>24.00</b>	\$30,323	26.00	\$32,504
70-11	UNION	Union School District	268	\$5,768	309	322	<b>24.00</b>	\$31,772	27.00	\$34,518
01-05	ARKANSAS	Humphrey School District	269	\$5,841	270	284	<b>24.00</b>	\$28,173	26.80	\$29,800
61-01	RANDOLPH	Biggers Reyno School District	270	\$7,423	208	220	<b>23.86</b>	\$29,230	26.36	\$31,854
34-04	JACKSON	Swifton School District	271	\$6,203	265	281	<b>23.83</b>	\$29,083	25.83	\$31,481
18-01	CRITTENDEN	Crawfordsville School District	272	\$7,694	237	254	<b>23.70</b>	\$28,022	26.70	\$30,173
65-03	SEARCY	Saint Joe School District	273	\$7,146	217	230	<b>23.67</b>	\$28,864	25.63	\$30,755
01-02	ARKANSAS	Gillett School District	274	\$7,016	220	228	<b>23.50</b>	\$31,096	26.50	\$33,498
20-03	DALLAS	Sparkman School District	275	\$6,111	266	282	<b>22.95</b>	\$36,356	24.95	\$38,401
72-09	WASHINGTON	Winslow School District	276	\$6,474	272	284	<b>22.94</b>	\$27,499	25.86	\$29,654
13-01	CLEVELAND	Kingsland School District	277	\$5,807	284	298	<b>22.89</b>	\$29,623	25.44	\$31,765
68-05	SHARP	Williford School District	278	\$6,457	224	236	<b>22.88</b>	\$28,298	25.25	\$29,794
24-01	FRANKLIN	Altus Denning School District	279	\$6,245	221	238	<b>22.80</b>	\$28,948	25.01	\$31,399
61-04	RANDOLPH	Randolph County School District	280	\$6,013	266	280	<b>22.52</b>	\$30,844	25.52	\$33,382
24-05	FRANKLIN	Pleasant View School District	281	\$6,371	219	230	<b>22.50</b>	\$29,856	24.50	\$32,574
21-02	DESHA	Delta Special School District	282	\$6,765	230	243	<b>22.05</b>	\$29,411	24.05	\$31,503
40-01	LINCOLN	Gould School District	283	\$6,942	219	228	<b>22.01</b>	\$27,027	24.01	\$28,475
70-05	UNION	Mount Holly School District	284	\$8,521	186	196	<b>22.00</b>	\$33,206	25.00	\$35,833
74-02	WOODRUFF	Cotton Plant School District	285	\$7,955	221	233	<b>21.70</b>	\$32,554	24.20	\$34,465
49-04	MONTGOMERY	Oden School District	286	\$6,945	222	234	<b>21.65</b>	\$29,614	23.65	\$32,225
51-04	NEWTON	Western Grove School District	287	\$6,725	244	258	<b>21.50</b>	\$31,149	24.00	\$33,240
51-01	NEWTON	Deer School District	288	\$7,211	234	252	<b>21.46</b>	\$33,006	23.46	\$35,392

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 4 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
48-03	MONROE	Holly Grove School District	289	\$8,020	254	265	<b>21.40</b>	\$31,344	23.40	\$33,527
14-07	COLUMBIA	Walker School District	290	\$6,120	211	221	<b>21.26</b>	\$27,456	23.26	\$31,235
02-02	ASHLEY	Fountain Hill School District	291	\$5,782	258	276	<b>20.98</b>	\$27,440	22.91	\$29,191
29-05	HEMPSTEAD	Saratoga School District	292	\$7,429	180	191	<b>20.00</b>	\$29,191	22.00	\$31,748
40-02	LINCOLN	Grady School District	293	\$7,202	255	264	<b>19.93</b>	\$31,115	22.93	\$35,036
51-03	NEWTON	Mount Judea School District	294	\$9,989	216	237	<b>19.72</b>	\$31,229	21.42	\$33,032
38-05	LAWRENCE	Lynn School District	295	\$5,714	218	227	<b>19.50</b>	\$30,031	21.50	\$31,952
36-05	JOHNSON	Oark School District	296	\$8,650	137	146	<b>19.42</b>	\$27,348	21.42	\$29,776
65-01	SEARCY	Leslie School District	297	\$7,313	221	236	<b>19.37</b>	\$34,991	21.37	\$36,831
44-02	MADISON	Kingston School District	298	\$6,766	219	230	<b>19.36</b>	\$33,160	21.36	\$36,208
21-01	DESHA	Arkansas City School District	299	\$15,193	106	111	<b>19.20</b>	\$32,576	21.13	\$35,515
12-05	CLEBURNE	Wilburn School District	300	\$7,370	165	174	<b>18.85</b>	\$27,537	21.27	\$30,038
69-04	STONE	Rural Special School District	301	\$5,723	215	226	<b>18.75</b>	\$32,144	19.94	\$33,626
46-01	MILLER	Bright Star School District	302	\$6,040	194	203	<b>17.50</b>	\$29,112	19.50	\$30,928
54-05	PHILLIPS	Lake View School District	303	\$7,338	163	163	<b>17.12</b>	\$29,335	19.04	\$32,219
31-06	HOWARD	Umpire School District	304	\$10,545	103	109	<b>16.72</b>	\$31,168	19.08	\$34,022
53-02	PERRY	Perry Casa School District	305	\$8,421	122	131	<b>16.58</b>	\$26,097	19.16	\$28,185
75-05	YELL	Fourche Valley School District	306	\$7,840	163	171	<b>16.58</b>	\$32,075	19.00	\$34,151
20-01	DALLAS	Carthage School District	307	\$9,247	121	125	<b>16.00</b>	\$28,532	17.75	\$29,855
71-03	VAN BUREN	Scotland School District	308	\$7,405	116	122	<b>14.20</b>	\$29,564	15.70	\$30,432
71-01	VAN BUREN	Alread School District	309	\$9,313	78	82	<b>12.05</b>	\$27,970	13.47	\$30,627
65-04	SEARCY	Witts Springs School District	310	\$11,042	59	62	<b>11.32</b>	\$26,402	13.32	\$28,722

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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
72-07	WASHINGTON	Springdale School District	1	\$5,349	11,215	11,928	684.92	<b>\$43,959</b>	730.78	\$45,833
66-01	SEBASTIAN	Fort Smith School District	2	\$6,523	11,633	12,485	839.98	<b>\$43,111</b>	904.68	\$44,768
44-01	MADISON	Huntsville School District	3	\$5,315	1,893	2,021	113.00	<b>\$42,250</b>	122.00	\$43,642
35-09	JEFFERSON	Watson Chapel School District	4	\$5,282	3,082	3,276	195.51	<b>\$41,566</b>	213.12	\$43,776
60-01	PULASKI	Little Rock School District	5	\$8,874	21,729	23,245	1,863.80	<b>\$41,068</b>	2,006.11	\$42,491
63-03	SALINE	Bryant School District	6	\$5,102	5,456	5,870	369.32	<b>\$40,561</b>	395.92	\$42,054
35-10	JEFFERSON	Whitehall School District	7	\$5,368	2,806	3,012	189.49	<b>\$40,546</b>	202.47	\$42,326
72-03	WASHINGTON	Fayetteville School District	8	\$7,044	7,380	7,818	541.36	<b>\$40,435</b>	579.41	\$42,475
23-01	FAULKNER	Conway School District	9	\$5,376	7,498	7,898	521.37	<b>\$40,333</b>	552.37	\$42,256
60-02	PULASKI	North Little Rock School District	10	\$6,989	8,482	9,097	658.13	<b>\$39,629</b>	717.13	\$41,754
26-05	GARLAND	Lake Hamilton School District	11	\$5,449	3,478	3,649	229.07	<b>\$39,439</b>	247.97	\$41,204
04-05	BENTON	Rogers School District	12	\$5,576	10,788	11,322	721.17	<b>\$39,331</b>	767.87	\$41,422
66-02	SEBASTIAN	Greenwood School District	13	\$5,313	2,992	3,119	197.00	<b>\$39,193</b>	210.75	\$41,095
23-07	FAULKNER	Vilonia School District	14	\$5,123	2,439	2,557	157.95	<b>\$38,876</b>	167.95	\$40,479
63-02	SALINE	Benton School District	15	\$5,445	4,025	4,188	273.03	<b>\$38,628</b>	294.93	\$40,411
18-03	CRITTENDEN	West Memphis	16	\$5,131	5,674	6,056	389.58	<b>\$38,476</b>	415.40	\$40,222
73-11	WHITE	Searcy School District	17	\$4,861	3,474	3,665	220.97	<b>\$38,266</b>	239.15	\$40,067
26-03	GARLAND	Hot Springs School District	18	\$7,471	3,070	3,302	257.49	<b>\$38,239</b>	278.41	\$40,463
57-03	POLK	Mena School District	19	\$5,377	1,733	1,835	121.93	<b>\$38,223</b>	129.31	\$40,209
23-03	FAULKNER	Greenbrier School District	20	\$5,483	2,191	2,347	161.99	<b>\$38,195</b>	172.49	\$39,888
26-06	GARLAND	Lakeside School District	21	\$5,710	2,423	2,551	173.77	<b>\$38,140</b>	187.52	\$40,687
24-02	FRANKLIN	Charleston School District	22	\$4,726	821	854	57.77	<b>\$38,120</b>	60.77	\$39,434
46-02	MILLER	Genoa Central School District	23	\$4,996	923	979	65.50	<b>\$38,092</b>	69.50	\$39,581
17-01	CRAWFORD	Alma School District	24	\$5,289	2,751	2,886	184.50	<b>\$38,090</b>	198.25	\$40,898

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
17-05	CRAWFORD	Van Buren School District	25	\$5,673	5,097	5,413	370.00	<b>\$38,026</b>	390.65	\$39,467
12-02	CLEBURNE	Heber Springs School District	26	\$5,798	1,581	1,671	124.22	<b>\$37,938</b>	131.17	\$39,667
04-01	BENTON	Bentonville School District	27	\$5,937	6,832	7,173	498.03	<b>\$37,924</b>	527.03	\$39,606
18-04	CRITTENDEN	Marion School District	28	\$5,449	3,008	3,186	198.75	<b>\$37,887</b>	217.09	\$40,534
14-02	COLUMBIA	Magnolia School District	29	\$5,072	2,649	2,814	180.84	<b>\$37,568</b>	195.45	\$38,890
60-03	PULASKI	Pulaski County School District	30	\$6,724	18,187	19,083	1,389.65	<b>\$37,558</b>	1,529.35	\$39,475
45-01	MARION	Flippin School District	31	\$5,461	876	930	57.29	<b>\$37,517</b>	61.09	\$38,876
62-01	ST FRANCIS	Forrest City School District	32	\$6,131	3,704	3,963	261.91	<b>\$37,471</b>	282.91	\$39,445
03-03	BAXTER	Mountain Home School District	33	\$5,389	3,592	3,797	238.34	<b>\$37,427</b>	252.84	\$38,909
42-01	LOGAN	Booneville School District	34	\$5,509	1,353	1,433	95.84	<b>\$37,403</b>	102.84	\$38,621
19-05	CROSS	Wynne School District	35	\$5,160	2,686	2,831	186.80	<b>\$37,285</b>	200.10	\$39,242
05-03	BOONE	Harrison School District	36	\$5,254	2,636	2,765	187.05	<b>\$37,160</b>	199.05	\$38,827
54-01	PHILLIPS	Barton - Lexa School District	37	\$6,362	676	722	52.00	<b>\$37,149</b>	56.00	\$39,361
35-05	JEFFERSON	Pine Bluff School District	38	\$5,784	5,861	6,336	422.93	<b>\$37,077</b>	450.53	\$38,364
26-02	GARLAND	Fountain Lake School District	39	\$5,540	1,080	1,155	76.27	<b>\$37,046</b>	82.27	\$38,104
26-04	GARLAND	Jessieville School District	40	\$5,789	690	727	52.78	<b>\$37,034</b>	55.78	\$38,355
16-08	CRAIGHEAD	Jonesboro School District	41	\$5,885	4,382	4,699	310.23	<b>\$36,918</b>	332.28	\$38,198
58-05	POPE	Russellville School District	42	\$5,743	4,905	5,183	372.00	<b>\$36,774</b>	395.25	\$38,244
52-04	OUACHITA	Camden Fairview School District	43	\$6,472	2,975	3,159	231.38	<b>\$36,663</b>	250.30	\$38,934
28-03	GREENE	Marmaduke School District	44	\$5,287	737	774	51.26	<b>\$36,655</b>	54.71	\$39,234
69-01	STONE	Mountain View School District	45	\$5,035	1,161	1,217	80.62	<b>\$36,543</b>	86.56	\$38,179
27-05	GRANT	Sheridan School District	46	\$5,033	3,891	4,124	273.68	<b>\$36,431</b>	290.45	\$37,759
61-03	RANDOLPH	Pocahontas School District	47	\$5,082	1,704	1,782	119.00	<b>\$36,413</b>	127.28	\$37,672
43-04	LONOKE	Cabot School District	48	\$5,408	6,856	7,277	499.47	<b>\$36,400</b>	529.47	\$38,364

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
20-03	DALLAS	Sparkman School District	49	\$6,111	266	282	22.95	<b>\$36,356</b>	24.95	\$38,401
05-02	BOONE	Bergman School District	50	\$4,849	826	872	55.61	<b>\$36,217</b>	59.61	\$37,809
50-08	NEVADA	Nevada School District	51	\$6,535	448	473	37.60	<b>\$36,215</b>	40.60	\$38,231
73-02	WHITE	Beebe School District	52	\$4,975	2,119	2,255	142.17	<b>\$36,138</b>	153.17	\$38,005
47-01	MISSISSIPPI	Armored School District	53	\$5,282	431	448	30.90	<b>\$36,046</b>	33.90	\$37,188
30-04	HOT SPRING	Malvern School District	54	\$5,533	2,074	2,182	158.95	<b>\$36,004</b>	170.20	\$37,445
58-04	POPE	Pottsville School District	55	\$5,169	1,030	1,081	73.00	<b>\$35,987</b>	79.00	\$36,858
39-04	LEE	Lee County School District	56	\$6,899	1,599	1,737	112.58	<b>\$35,942</b>	127.58	\$36,955
66-06	SEBASTIAN	Mansfield School District	57	\$5,611	942	993	69.80	<b>\$35,871</b>	74.30	\$37,572
72-06	WASHINGTON	Prairie Grove School District	58	\$4,611	1,344	1,385	90.56	<b>\$35,830</b>	96.58	\$37,243
63-01	SALINE	Bauxite School District	59	\$4,956	943	997	60.31	<b>\$35,659</b>	64.31	\$37,546
47-08	MISSISSIPPI	Gosnell School District	60	\$5,574	1,233	1,333	91.23	<b>\$35,657</b>	99.07	\$37,259
63-04	SALINE	Harmony Grove School District	61	\$5,111	770	815	54.93	<b>\$35,630</b>	58.93	\$38,044
72-02	WASHINGTON	Farmington School District	62	\$5,339	1,578	1,679	114.42	<b>\$35,582</b>	123.42	\$38,202
24-04	FRANKLIN	Ozark School District	63	\$5,004	1,545	1,633	109.00	<b>\$35,569</b>	117.50	\$37,331
27-03	GRANT	Poyen School District	64	\$4,834	479	504	35.00	<b>\$35,520</b>	37.90	\$37,505
52-05	OUACHITA	Harmony Grove School District	65	\$5,361	763	808	56.50	<b>\$35,504</b>	59.50	\$36,837
47-13	MISSISSIPPI	Osceola School District	66	\$6,017	1,650	1,748	128.16	<b>\$35,416</b>	136.48	\$36,679
47-12	MISSISSIPPI	Manila School District	67	\$5,283	955	1,005	69.83	<b>\$35,405</b>	74.33	\$36,586
72-04	WASHINGTON	Greenland School District	68	\$6,163	849	896	63.50	<b>\$35,338</b>	67.50	\$37,913
04-06	BENTON	Siloam Springs School District	69	\$5,228	2,723	2,873	194.67	<b>\$35,318</b>	205.97	\$36,529
02-01	ASHLEY	Crossett School District	70	\$5,678	2,316	2,438	170.28	<b>\$35,291</b>	185.28	\$37,645
54-03	PHILLIPS	Helena-W Helena School District	71	\$6,287	3,237	3,498	251.00	<b>\$35,243</b>	265.50	\$36,863
36-01	JOHNSON	Clarksville School District	72	\$5,251	2,012	2,100	143.14	<b>\$35,186</b>	151.64	\$37,223

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 5 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
30-01	HOT SPRING	Bismarck School District	73	\$5,166	971	1,044	72.00	<b>\$35,184</b>	76.00	\$36,549
04-04	BENTON	Gravette School District	74	\$4,946	1,362	1,434	93.53	<b>\$35,094</b>	99.01	\$36,448
31-05	HOWARD	Nashville School District	75	\$5,308	1,697	1,791	130.48	<b>\$35,086</b>	140.18	\$37,226
28-07	GREENE	Greene County Tech School District	76	\$5,126	2,599	2,744	172.42	<b>\$35,028</b>	186.94	\$36,565
34-03	JACKSON	Newport School District	77	\$6,555	1,568	1,672	122.14	<b>\$35,010</b>	129.10	\$36,754
65-01	SEARCY	Leslie School District	78	\$7,313	221	236	19.37	<b>\$34,991</b>	21.37	\$36,831
56-02	POINSETT	Harrisburg School District	79	\$5,570	986	1,048	74.76	<b>\$34,988</b>	79.76	\$36,580
40-03	LINCOLN	Star City School District	80	\$4,940	1,453	1,541	105.41	<b>\$34,970</b>	113.80	\$37,542
14-01	COLUMBIA	Emerson School District	81	\$7,047	358	375	30.10	<b>\$34,947</b>	33.31	\$41,473
15-07	CONWAY	South Conway County School Distri	82	\$5,494	2,217	2,360	165.50	<b>\$34,916</b>	177.67	\$36,560
08-01	CARROLL	Berryville School District	83	\$5,402	1,552	1,634	110.12	<b>\$34,824</b>	117.76	\$35,906
45-02	MARION	Yellville-Summit School District	84	\$5,589	1,001	1,064	70.67	<b>\$34,779</b>	74.67	\$36,747
46-05	MILLER	Texarkana School District	85	\$6,091	4,277	4,589	332.02	<b>\$34,775</b>	351.02	\$36,072
47-02	MISSISSIPPI	Blytheville School District	86	\$5,741	3,246	3,479	235.22	<b>\$34,735</b>	255.18	\$36,778
53-03	PERRY	Perryville School District	87	\$5,302	877	933	66.16	<b>\$34,728</b>	69.91	\$36,276
62-05	ST FRANCIS	Palestine-Wheatley School District	88	\$5,607	679	719	45.35	<b>\$34,713</b>	49.66	\$36,734
32-01	INDEPENDENCE	Batesville School District	89	\$5,673	1,945	2,054	147.07	<b>\$34,713</b>	157.28	\$36,292
29-03	HEMPSTEAD	Hope School District	90	\$5,317	2,635	2,763	192.50	<b>\$34,681</b>	208.50	\$36,176
16-11	CRAIGHEAD	Nettleton School District	91	\$5,389	2,380	2,494	171.08	<b>\$34,664</b>	183.80	\$36,283
51-02	NEWTON	Jasper School District	92	\$6,313	520	542	42.68	<b>\$34,568</b>	45.68	\$36,480
12-04	CLEBURNE	West Side School District	93	\$5,271	512	538	39.70	<b>\$34,564</b>	42.70	\$36,215
17-02	CRAWFORD	Cedarville School District	94	\$5,343	829	880	60.55	<b>\$34,485</b>	64.55	\$36,361
21-04	DESHA	Dumas School District	95	\$5,943	1,578	1,661	120.00	<b>\$34,454</b>	129.00	\$35,878
56-08	POINSETT	East Poinsett School District	96	\$5,318	769	824	57.95	<b>\$34,348</b>	61.95	\$35,926

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 5 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
35-02	JEFFERSON	Dollarway School District	97	\$5,980	1,462	1,564	114.00	<b>\$34,297</b>	122.05	\$36,021
11-01	CLAY	Corning School District	98	\$5,521	1,029	1,108	78.60	<b>\$34,268</b>	86.18	\$36,335
22-02	DREW	Drew Central School District	99	\$5,780	1,017	1,066	75.21	<b>\$34,218</b>	79.81	\$36,005
53-01	PERRY	East End School District	100	\$5,107	713	755	45.80	<b>\$34,217</b>	51.80	\$34,169
54-04	PHILLIPS	Marvell School District	101	\$5,694	617	671	48.27	<b>\$34,202</b>	51.47	\$35,917
10-02	CLARK	Arkadelphia School District	102	\$6,005	2,152	2,256	156.51	<b>\$34,188</b>	167.13	\$36,046
08-02	CARROLL	Eureka Springs School District	103	\$5,905	668	710	50.20	<b>\$34,184</b>	54.20	\$36,422
26-07	GARLAND	Mountain Pine School District	104	\$5,499	648	681	49.56	<b>\$33,980</b>	53.56	\$36,582
17-03	CRAWFORD	Mountainburg School District	105	\$5,664	744	782	55.60	<b>\$33,971</b>	61.60	\$36,672
75-04	YELL	Dardanelle School District	106	\$5,108	1,637	1,735	116.06	<b>\$33,926</b>	124.50	\$35,428
05-01	BOONE	Alpena School District	107	\$5,733	485	518	37.03	<b>\$33,919</b>	40.03	\$35,965
16-12	CRAIGHEAD	Valley View School District	108	\$4,902	1,309	1,355	89.91	<b>\$33,884</b>	94.91	\$35,745
70-03	UNION	Junction City School District	109	\$5,874	595	625	47.00	<b>\$33,878</b>	50.00	\$35,309
68-04	SHARP	Highland School District	110	\$5,052	1,394	1,464	97.50	<b>\$33,866</b>	105.00	\$35,859
70-01	UNION	El Dorado School District	111	\$5,751	4,098	4,404	307.24	<b>\$33,848</b>	333.29	\$35,633
16-03	CRAIGHEAD	Brookland School District	112	\$4,855	1,079	1,123	82.00	<b>\$33,778</b>	86.00	\$35,611
50-06	NEVADA	Prescott School District	113	\$5,669	1,035	1,106	77.99	<b>\$33,712</b>	84.82	\$35,594
16-13	CRAIGHEAD	Riverside School District	114	\$5,309	772	810	63.50	<b>\$33,626</b>	67.50	\$34,562
62-02	ST FRANCIS	Hughes School District	115	\$6,772	724	778	56.52	<b>\$33,592</b>	61.10	\$35,495
66-04	SEBASTIAN	Hartford School District	116	\$5,952	438	470	38.20	<b>\$33,583</b>	41.20	\$35,026
25-03	FULTON	Viola School District	117	\$5,211	436	458	33.45	<b>\$33,524</b>	36.45	\$35,654
06-01	BRADLEY	Hermitage School District	118	\$5,185	550	565	29.71	<b>\$33,519</b>	32.83	\$35,681
59-01	PRAIRIE	Des Arc School District	119	\$4,841	665	695	45.80	<b>\$33,490</b>	48.80	\$34,975
68-02	SHARP	Cave City School District	120	\$5,434	939	994	71.41	<b>\$33,485</b>	75.91	\$34,737



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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
22-03	DREW	Monticello School District	121	\$5,057	2,040	2,126	136.60	<b>\$33,485</b>	147.10	\$36,235
01-01	ARKANSAS	DeWitt School District	122	\$5,138	1,111	1,169	84.32	<b>\$33,470</b>	89.52	\$34,547
66-05	SEBASTIAN	Lavaca School District	123	\$4,985	811	852	58.38	<b>\$33,405</b>	62.33	\$35,431
58-01	POPE	Atkins School District	124	\$5,466	1,071	1,135	90.00	<b>\$33,401</b>	94.00	\$34,736
28-08	GREENE	Paragould School District	125	\$5,534	2,533	2,697	183.64	<b>\$33,355</b>	195.67	\$35,234
72-08	WASHINGTON	West Fork School District	126	\$5,178	1,031	1,084	75.75	<b>\$33,351</b>	80.03	\$35,162
30-02	HOT SPRING	Glen Rose School District	127	\$5,074	987	1,054	70.57	<b>\$33,337</b>	75.57	\$34,660
32-06	INDEPENDENCE	Newark School District	128	\$8,746	510	536	54.50	<b>\$33,242</b>	58.30	\$34,714
32-09	INDEPENDENCE	Southside School District	129	\$5,197	1,293	1,368	92.82	<b>\$33,231</b>	101.57	\$35,170
70-09	UNION	Strong School District	130	\$6,377	486	502	42.50	<b>\$33,227</b>	45.50	\$34,700
26-01	GARLAND	Cutter Morning Star School District	131	\$5,503	632	669	53.37	<b>\$33,207</b>	57.29	\$35,674
70-05	UNION	Mount Holly School District	132	\$8,521	186	196	22.00	<b>\$33,206</b>	25.00	\$35,833
67-01	SEVIER	DeQueen School District	133	\$4,784	1,782	1,870	107.55	<b>\$33,198</b>	119.95	\$35,781
73-07	WHITE	Riverview School District	134	\$5,248	1,184	1,264	83.97	<b>\$33,183</b>	90.93	\$35,240
23-05	FAULKNER	Mayflower School District	135	\$5,021	860	907	67.60	<b>\$33,176</b>	72.54	\$34,775
44-02	MADISON	Kingston School District	136	\$6,766	219	230	19.36	<b>\$33,160</b>	21.36	\$36,208
20-02	DALLAS	Fordyce School District	137	\$6,076	1,143	1,206	90.67	<b>\$33,160</b>	96.67	\$34,501
25-02	FULTON	Salem School District	138	\$4,948	702	733	50.67	<b>\$33,140</b>	53.47	\$34,636
29-06	HEMPSTEAD	Spring Hill School District	139	\$5,628	471	494	38.96	<b>\$33,137</b>	41.56	\$35,337
07-01	CALHOUN	Hampton School District	140	\$5,547	748	783	57.62	<b>\$33,111</b>	61.62	\$34,539
72-01	WASHINGTON	Elkins School District	141	\$5,110	937	970	70.13	<b>\$33,079</b>	74.13	\$34,886
36-04	JOHNSON	Lamar School District	142	\$5,637	1,059	1,115	83.00	<b>\$33,071</b>	88.00	\$34,858
47-06	MISSISSIPPI	South Mississippi County School Di	143	\$5,531	1,376	1,470	113.15	<b>\$33,016</b>	121.90	\$34,573
51-01	NEWTON	Deer School District	144	\$7,211	234	252	21.46	<b>\$33,006</b>	23.46	\$35,392

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
16-05	CRAIGHEAD	Buffalo Island Central School Distric	145	\$5,480	765	798	64.84	<b>\$32,994</b>	68.84	\$34,219
48-01	MONROE	Brinkley School District	146	\$6,588	953	1,017	76.86	<b>\$32,954</b>	81.86	\$34,432
08-03	CARROLL	Green Forest School District	147	\$5,576	1,140	1,201	89.44	<b>\$32,916</b>	95.69	\$34,796
74-03	WOODRUFF	McCrary School District	148	\$4,874	632	671	48.88	<b>\$32,905</b>	51.83	\$34,545
15-05	CONWAY	Wonderview School District	149	\$5,395	460	487	35.71	<b>\$32,895</b>	38.71	\$35,073
35-01	JEFFERSON	Alzheimer Unified School District	150	\$6,331	500	525	39.75	<b>\$32,857</b>	42.75	\$34,620
32-11	INDEPENDENCE	Midland School District	151	\$6,053	556	582	40.71	<b>\$32,842</b>	44.71	\$34,968
43-01	LONOKE	Lonoke School District	152	\$5,104	1,685	1,742	119.00	<b>\$32,829</b>	128.50	\$35,210
01-04	ARKANSAS	Stuttgart School District	153	\$5,306	1,817	1,924	136.70	<b>\$32,824</b>	148.68	\$34,800
38-06	LAWRENCE	Sloan Hendrix School District	154	\$4,981	547	578	38.90	<b>\$32,814</b>	42.19	\$35,552
31-02	HOWARD	Dierks School District	155	\$5,351	558	585	45.24	<b>\$32,812</b>	48.24	\$34,123
46-03	MILLER	Fouke School District	156	\$5,133	805	849	59.00	<b>\$32,800</b>	63.00	\$34,196
42-03	LOGAN	Paris School District	157	\$5,148	1,112	1,167	79.35	<b>\$32,769</b>	84.50	\$34,830
12-03	CLEBURNE	Quitman School District	158	\$5,608	555	596	49.00	<b>\$32,738</b>	52.00	\$33,879
11-06	CLAY	Clay County Central School District	159	\$4,901	661	688	50.25	<b>\$32,736</b>	51.25	\$35,599
41-01	LITTLE RIVER	Ashdown School District	160	\$5,483	1,575	1,663	121.60	<b>\$32,699</b>	131.60	\$34,175
06-02	BRADLEY	Warren School District	161	\$6,172	1,506	1,575	124.87	<b>\$32,697</b>	133.68	\$35,270
10-03	CLARK	Gurdon School District	162	\$5,676	842	889	67.33	<b>\$32,696</b>	72.33	\$34,594
70-08	UNION	Smackover School District	163	\$5,132	704	741	52.12	<b>\$32,695</b>	55.70	\$34,949
42-04	LOGAN	Scranton School District	164	\$5,589	378	394	30.14	<b>\$32,659</b>	33.14	\$34,945
56-05	POINSETT	Trumann School District	165	\$5,828	1,549	1,678	121.68	<b>\$32,656</b>	130.36	\$34,928
43-02	LONOKE	England School District	166	\$6,003	878	934	75.43	<b>\$32,636</b>	81.43	\$34,492
04-03	BENTON	Gentry School District	167	\$5,647	1,153	1,211	91.57	<b>\$32,582</b>	98.57	\$35,068
13-04	CLEVELAND	Woodlawn School District	168	\$4,786	535	560	39.50	<b>\$32,582</b>	42.50	\$34,126

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				1	2	3	4	5	6	7
21-01	DESHA	Arkansas City School District	169	\$15,193	106	111	19.20	<b>\$32,576</b>	21.13	\$35,515
74-02	WOODRUFF	Cotton Plant School District	170	\$7,955	221	233	21.70	<b>\$32,554</b>	24.20	\$34,465
02-03	ASHLEY	Hamburg School District	171	\$5,968	1,552	1,630	114.14	<b>\$32,512</b>	124.14	\$35,175
38-04	LAWRENCE	Hoxie School District	172	\$5,288	890	935	71.00	<b>\$32,496</b>	75.50	\$33,817
15-03	CONWAY	Nemo Vista School District	173	\$5,670	402	429	31.60	<b>\$32,467</b>	34.60	\$33,797
72-05	WASHINGTON	Lincoln Consolidated School District	174	\$5,220	956	1,016	71.02	<b>\$32,352</b>	75.02	\$34,448
44-03	MADISON	Saint Paul School District	175	\$5,516	321	347	25.50	<b>\$32,299</b>	27.50	\$34,039
64-01	SCOTT	Waldron School District	176	\$4,691	1,560	1,649	113.85	<b>\$32,299</b>	121.37	\$33,284
04-07	BENTON	Pea Ridge School District	177	\$5,423	1,065	1,123	85.10	<b>\$32,287</b>	89.10	\$33,571
05-05	BOONE	Valley Springs School District	178	\$5,225	859	895	69.60	<b>\$32,246</b>	73.60	\$34,314
16-02	CRAIGHEAD	Westside Consolidated School Distr	179	\$5,057	1,561	1,624	114.37	<b>\$32,245</b>	120.87	\$33,396
69-04	STONE	Rural Special School District	180	\$5,723	215	226	18.75	<b>\$32,144</b>	19.94	\$33,626
32-10	INDEPENDENCE	Sulphur Rock School District	181	\$6,027	331	353	28.43	<b>\$32,137</b>	30.43	\$34,013
30-03	HOT SPRING	Magnet Cove School District	182	\$4,756	780	827	53.26	<b>\$32,136</b>	57.26	\$34,150
66-03	SEBASTIAN	Hackett School District	183	\$5,453	519	549	45.00	<b>\$32,098</b>	48.00	\$33,661
75-05	YELL	Fourche Valley School District	184	\$7,840	163	171	16.58	<b>\$32,075</b>	19.00	\$34,151
61-02	RANDOLPH	Maynard School District	185	\$5,508	497	526	40.37	<b>\$32,053</b>	43.29	\$33,653
58-03	POPE	Hector School District	186	\$5,509	694	724	58.80	<b>\$32,036</b>	61.72	\$33,163
11-04	CLAY	Piggott School District	187	\$4,878	936	976	68.59	<b>\$32,029</b>	73.00	\$33,220
23-04	FAULKNER	Guy Perkins School District	188	\$5,323	355	375	26.73	<b>\$31,977</b>	29.73	\$34,196
54-02	PHILLIPS	Elaine School District	189	\$7,467	341	368	34.50	<b>\$31,944</b>	37.50	\$33,596
16-01	CRAIGHEAD	Bay School District	190	\$4,631	589	626	43.66	<b>\$31,930</b>	46.58	\$33,157
58-02	POPE	Dover School District	191	\$5,548	1,246	1,332	103.50	<b>\$31,866</b>	111.50	\$33,438
73-10	WHITE	Rose Bud School District	192	\$5,139	753	794	54.50	<b>\$31,788</b>	59.50	\$33,281

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70-11	UNION	Union School District	193	\$5,768	309	322	24.00	\$31,772	27.00	\$34,518
71-02	VAN BUREN	Clinton School District	194	\$5,696	1,115	1,170	95.21	\$31,697	100.21	\$33,521
41-02	LITTLE RIVER	Foreman School District	195	\$5,582	475	494	37.20	\$31,688	40.20	\$33,521
56-04	POINSETT	Marked Tree School District	196	\$5,620	692	738	54.38	\$31,602	57.38	\$32,889
73-04	WHITE	White County Central School District	197	\$5,042	600	627	46.83	\$31,580	50.83	\$33,690
13-03	CLEVELAND	Rison School District	198	\$6,298	609	639	49.00	\$31,549	52.00	\$32,845
38-08	LAWRENCE	Walnut Ridge School District	199	\$5,415	721	767	58.33	\$31,517	62.00	\$33,065
75-03	YELL	Danville School District	200	\$5,352	740	773	63.24	\$31,495	67.24	\$33,627
67-03	SEVIER	Horatio School District	201	\$5,187	764	794	61.00	\$31,489	64.75	\$32,994
43-03	LONOKE	Carlisle School District	202	\$4,848	663	696	49.50	\$31,445	52.46	\$33,907
57-05	POLK	Wickes School District	203	\$5,489	507	539	40.00	\$31,354	43.43	\$33,772
48-03	MONROE	Holly Grove School District	204	\$8,020	254	265	21.40	\$31,344	23.40	\$33,527
31-04	HOWARD	Mineral Springs School District	205	\$5,482	486	515	40.00	\$31,342	43.95	\$34,000
70-07	UNION	Parkers Chapel School District	206	\$5,088	648	675	51.65	\$31,304	54.65	\$33,353
50-04	NEVADA	Emmet School District	207	\$4,981	287	304	24.70	\$31,287	26.70	\$33,108
25-01	FULTON	Mammoth Spring School District	208	\$5,698	415	427	37.06	\$31,272	40.06	\$33,108
14-04	COLUMBIA	Taylor School District	209	\$6,134	297	316	26.91	\$31,261	28.91	\$33,318
67-04	SEVIER	Lockesburg School District	210	\$5,271	390	409	31.63	\$31,240	35.57	\$32,141
51-03	NEWTON	Mount Judea School District	211	\$9,989	216	237	19.72	\$31,229	21.42	\$33,032
65-02	SEARCY	Marshall School District	212	\$5,638	675	716	53.27	\$31,223	56.27	\$33,372
75-09	YELL	Western Yell County School District	213	\$5,847	420	444	36.50	\$31,181	39.50	\$32,367
31-06	HOWARD	Umpire School District	214	\$10,545	103	109	16.72	\$31,168	19.08	\$34,022
49-01	MONTGOMERY	Caddo Hills School District	215	\$5,446	563	603	44.51	\$31,162	47.51	\$32,878
73-01	WHITE	Bald Knob School District	216	\$5,455	1,230	1,295	95.30	\$31,156	101.75	\$32,719

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 5 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
51-04	NEWTON	Western Grove School District	217	\$6,725	244	258	21.50	<b>\$31,149</b>	24.00	\$33,240
40-02	LINCOLN	Grady School District	218	\$7,202	255	264	19.93	<b>\$31,115</b>	22.93	\$35,036
33-03	IZARD	Mount Pleasant School District	219	\$5,611	308	313	25.58	<b>\$31,115</b>	28.08	\$31,352
01-02	ARKANSAS	Gillett School District	220	\$7,016	220	228	23.50	<b>\$31,096</b>	26.50	\$33,498
57-01	POLK	Acorn School District	221	\$6,004	409	441	33.90	<b>\$31,090</b>	36.98	\$33,059
12-01	CLEBURNE	Concord School District	222	\$5,203	438	458	33.50	<b>\$31,087</b>	36.00	\$32,730
52-01	OUACHITA	Bearden School District	223	\$5,847	689	721	60.00	<b>\$31,058</b>	64.00	\$33,515
42-02	LOGAN	Magazine School District	224	\$6,073	494	527	40.09	<b>\$31,043</b>	43.09	\$32,731
36-06	JOHNSON	Westside School District	225	\$5,487	592	629	48.00	<b>\$31,016</b>	51.00	\$32,227
71-05	VAN BUREN	South Side School District	226	\$5,815	464	490	42.36	<b>\$30,971</b>	45.36	\$32,529
37-03	LAFAYETTE	Stamps School District	227	\$5,580	604	623	48.90	<b>\$30,952</b>	52.15	\$32,477
55-01	PIKE	Delight School District	228	\$5,471	365	379	30.14	<b>\$30,929</b>	32.64	\$32,529
61-04	RANDOLPH	Randolph County School District	229	\$6,013	266	280	22.52	<b>\$30,844</b>	25.52	\$33,382
03-02	BAXTER	Cotter School District	230	\$5,492	588	619	48.74	<b>\$30,827</b>	51.74	\$32,725
70-06	UNION	Norphlet School District	231	\$5,583	511	536	41.50	<b>\$30,811</b>	44.50	\$33,572
30-05	HOT SPRING	Ouachita School District	232	\$5,466	373	389	29.38	<b>\$30,792</b>	31.38	\$33,825
73-03	WHITE	Bradford School District	233	\$5,266	534	564	43.74	<b>\$30,697</b>	47.74	\$32,451
68-03	SHARP	Evening Shade School District	234	\$5,501	308	322	26.85	<b>\$30,695</b>	29.65	\$32,094
33-02	IZARD	Melbourne School District	235	\$5,028	513	532	39.82	<b>\$30,682</b>	43.39	\$32,461
55-04	PIKE	Murfreesboro School District	236	\$5,950	471	503	47.68	<b>\$30,666</b>	50.68	\$33,210
09-03	CHICOT	Lakeside School District	237	\$5,531	985	1,038	84.00	<b>\$30,635</b>	89.51	\$32,415
21-05	DESHA	McGehee School District	238	\$5,645	1,133	1,179	87.31	<b>\$30,625</b>	94.85	\$32,168
18-02	CRITTENDEN	Earle School District	239	\$7,844	755	834	62.00	<b>\$30,590</b>	67.30	\$33,841
09-01	CHICOT	Dermott School District	240	\$5,977	682	706	51.80	<b>\$30,585</b>	56.00	\$33,390

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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
48-02	MONROE	Clarendon School District	241	\$5,536	515	541	45.00	\$30,574	48.36	\$32,142
37-01	LAFAYETTE	Bradley School District	242	\$5,396	358	376	28.68	\$30,569	31.68	\$31,968
56-07	POINSETT	Weiner School District	243	\$6,795	354	378	34.15	\$30,492	37.15	\$32,352
55-03	PIKE	Kirby School District	244	\$7,463	379	405	35.00	\$30,410	38.00	\$32,057
71-04	VAN BUREN	Shirley School District	245	\$5,747	470	495	39.78	\$30,362	42.53	\$31,747
55-02	PIKE	Centerpoint School District	246	\$5,302	899	949	72.82	\$30,333	77.32	\$31,993
75-08	YELL	Plainview-Rover School District	247	\$6,242	292	308	24.00	\$30,323	26.00	\$32,504
09-02	CHICOT	Eudora School District	248	\$6,178	698	725	59.49	\$30,315	65.79	\$32,643
34-05	JACKSON	Jackson County School District	249	\$5,097	587	627	46.25	\$30,282	49.75	\$32,435
49-02	MONTGOMERY	Mount Ida School District	250	\$4,530	539	562	38.47	\$30,280	41.47	\$32,165
32-03	INDEPENDENCE	Cushman School District	251	\$5,511	383	407	32.10	\$30,270	35.10	\$32,273
57-04	POLK	Van Cove School District	252	\$5,826	370	392	32.50	\$30,076	35.50	\$32,014
24-03	FRANKLIN	County Line School District	253	\$5,504	530	562	47.25	\$30,070	50.25	\$32,354
69-02	STONE	Stone County School District	254	\$5,797	274	287	24.85	\$30,064	27.00	\$31,676
75-07	YELL	Ola School District	255	\$5,605	498	531	43.50	\$30,032	46.50	\$32,143
38-05	LAWRENCE	Lynn School District	256	\$5,714	218	227	19.50	\$30,031	21.50	\$31,952
14-06	COLUMBIA	Waldo School District	257	\$6,494	378	400	30.89	\$29,916	34.46	\$34,214
28-01	GREENE	Delaplaine School District	258	\$5,824	306	319	27.80	\$29,874	30.60	\$31,882
24-05	FRANKLIN	Pleasant View School District	259	\$6,371	219	230	22.50	\$29,856	24.50	\$32,574
33-06	IZARD	Izard County Consolidated School	260	\$6,569	463	495	45.27	\$29,829	48.31	\$31,843
57-02	POLK	Hatfield School District	261	\$5,724	307	327	27.00	\$29,788	29.75	\$32,146
19-03	CROSS	Parkin School District	262	\$6,229	383	400	34.24	\$29,735	37.74	\$32,365
59-03	PRAIRIE	Hazen School District	263	\$5,140	396	417	32.93	\$29,715	35.93	\$31,178
37-02	LAFAYETTE	Lewisville School District	264	\$5,840	486	511	38.20	\$29,636	41.90	\$32,216

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
73-08	WHITE	McRae School District	265	\$6,091	310	330	29.12	<b>\$29,623</b>	32.12	\$31,696
13-01	CLEVELAND	Kingsland School District	266	\$5,807	284	298	22.89	<b>\$29,623</b>	25.44	\$31,765
49-04	MONTGOMERY	Oden School District	267	\$6,945	222	234	21.65	<b>\$29,614</b>	23.65	\$32,225
73-09	WHITE	Pangburn School District	268	\$4,937	700	722	55.55	<b>\$29,586</b>	60.55	\$31,619
71-03	VAN BUREN	Scotland School District	269	\$7,405	116	122	14.20	<b>\$29,564</b>	15.70	\$30,432
04-02	BENTON	Decatur School District	270	\$5,396	514	540	41.13	<b>\$29,552</b>	44.99	\$32,248
29-01	HEMPSTEAD	Blevins School District	271	\$6,058	444	471	38.02	<b>\$29,513</b>	40.97	\$31,542
59-02	PRAIRIE	DeValls Bluff School District	272	\$5,631	388	407	33.59	<b>\$29,496</b>	36.59	\$31,495
17-04	CRAWFORD	Mulberry School District	273	\$5,443	358	384	32.54	<b>\$29,459</b>	35.44	\$31,226
21-02	DESHA	Delta Special School District	274	\$6,765	230	243	22.05	<b>\$29,411</b>	24.05	\$31,503
54-05	PHILLIPS	Lake View School District	275	\$7,338	163	163	17.12	<b>\$29,335</b>	19.04	\$32,219
61-01	RANDOLPH	Biggers Reyno School District	276	\$7,423	208	220	23.86	<b>\$29,230</b>	26.36	\$31,854
05-04	BOONE	Omaha School District	277	\$6,501	368	392	36.95	<b>\$29,197</b>	39.67	\$31,015
29-05	HEMPSTEAD	Saratoga School District	278	\$7,429	180	191	20.00	<b>\$29,191</b>	22.00	\$31,748
46-01	MILLER	Bright Star School District	279	\$6,040	194	203	17.50	<b>\$29,112</b>	19.50	\$30,928
23-06	FAULKNER	Mount Vernon-Enola School District	280	\$5,437	441	464	35.12	<b>\$29,093</b>	38.62	\$31,065
34-04	JACKSON	Swifton School District	281	\$6,203	265	281	23.83	<b>\$29,083</b>	25.83	\$31,481
24-01	FRANKLIN	Altus Denning School District	282	\$6,245	221	238	22.80	<b>\$28,948</b>	25.01	\$31,399
03-04	BAXTER	Norfolk School District	283	\$5,421	456	475	37.42	<b>\$28,931</b>	40.14	\$31,144
74-01	WOODRUFF	Augusta School District	284	\$6,486	531	568	49.39	<b>\$28,897</b>	52.39	\$30,840
19-01	CROSS	Cross County School District	285	\$5,911	734	785	60.44	<b>\$28,890</b>	64.19	\$30,206
38-01	LAWRENCE	Black Rock School District	286	\$5,499	363	384	32.95	<b>\$28,886</b>	35.58	\$31,190
70-02	UNION	Huttig School District	287	\$7,069	226	240	25.00	<b>\$28,874</b>	26.28	\$30,302
65-03	SEARCY	Saint Joe School District	288	\$7,146	217	230	23.67	<b>\$28,864</b>	25.63	\$30,755

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
32-02	INDEPENDENCE	Cord Charlotte School District	289	\$5,789	274	289	25.73	<b>\$28,794</b>	28.23	\$31,460
63-06	SALINE	Paron School District	290	\$8,622	244	257	27.42	<b>\$28,716</b>	29.42	\$30,509
18-05	CRITTENDEN	Turrell School District	291	\$6,360	389	405	34.19	<b>\$28,574</b>	36.93	\$31,042
20-01	DALLAS	Carthage School District	292	\$9,247	121	125	16.00	<b>\$28,532</b>	17.75	\$29,855
33-01	IZARD	Calico Rock School District	293	\$5,326	533	565	43.44	<b>\$28,453</b>	46.44	\$30,612
68-05	SHARP	Williford School District	294	\$6,457	224	236	22.88	<b>\$28,298</b>	25.25	\$29,794
01-05	ARKANSAS	Humphrey School District	295	\$5,841	270	284	24.00	<b>\$28,173</b>	26.80	\$29,800
18-01	CRITTENDEN	Crawfordsville School District	296	\$7,694	237	254	23.70	<b>\$28,022</b>	26.70	\$30,173
71-01	VAN BUREN	Alread School District	297	\$9,313	78	82	12.05	<b>\$27,970</b>	13.47	\$30,627
05-06	BOONE	Lead Hill School District	298	\$5,644	370	379	29.56	<b>\$27,786</b>	31.56	\$29,436
12-05	CLEBURNE	Wilburn School District	299	\$7,370	165	174	18.85	<b>\$27,537</b>	21.27	\$30,038
72-09	WASHINGTON	Winslow School District	300	\$6,474	272	284	22.94	<b>\$27,499</b>	25.86	\$29,654
14-07	COLUMBIA	Walker School District	301	\$6,120	211	221	21.26	<b>\$27,456</b>	23.26	\$31,235
02-02	ASHLEY	Fountain Hill School District	302	\$5,782	258	276	20.98	<b>\$27,440</b>	22.91	\$29,191
36-05	JOHNSON	Oark School District	303	\$8,650	137	146	19.42	<b>\$27,348</b>	21.42	\$29,776
38-07	LAWRENCE	River Valley School District	304	\$5,533	318	331	27.60	<b>\$27,067</b>	30.76	\$28,708
40-01	LINCOLN	Gould School District	305	\$6,942	219	228	22.01	<b>\$27,027</b>	24.01	\$28,475
52-06	OUACHITA	Stephens School District	306	\$6,167	344	361	32.80	<b>\$26,876</b>	35.80	\$29,980
45-03	MARION	Marion County Rural School District	307	\$6,322	268	279	26.21	<b>\$26,698</b>	28.21	\$28,645
65-04	SEARCY	Witts Springs School District	308	\$11,042	59	62	11.32	<b>\$26,402</b>	13.32	\$28,722
53-02	PERRY	Perry Casa School District	309	\$8,421	122	131	16.58	<b>\$26,097</b>	19.16	\$28,185
14-03	COLUMBIA	McNeil School District	310	\$6,651	263	276	25.00	<b>\$25,359</b>	28.00	\$27,925



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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
60-01	PULASKI	Little Rock School District	1	\$8,874	21,729	23,245	1,863.80	\$41,068	<b>2,006.11</b>	\$42,491
60-03	PULASKI	Pulaski County School District	2	\$6,724	18,187	19,083	1,389.65	\$37,558	<b>1,529.35</b>	\$39,475
66-01	SEBASTIAN	Fort Smith School District	3	\$6,523	11,633	12,485	839.98	\$43,111	<b>904.68</b>	\$44,768
04-05	BENTON	Rogers School District	4	\$5,576	10,788	11,322	721.17	\$39,331	<b>767.87</b>	\$41,422
72-07	WASHINGTON	Springdale School District	5	\$5,349	11,215	11,928	684.92	\$43,959	<b>730.78</b>	\$45,833
60-02	PULASKI	North Little Rock School District	6	\$6,989	8,482	9,097	658.13	\$39,629	<b>717.13</b>	\$41,754
72-03	WASHINGTON	Fayetteville School District	7	\$7,044	7,380	7,818	541.36	\$40,435	<b>579.41</b>	\$42,475
23-01	FAULKNER	Conway School District	8	\$5,376	7,498	7,898	521.37	\$40,333	<b>552.37</b>	\$42,256
43-04	LONOKE	Cabot School District	9	\$5,408	6,856	7,277	499.47	\$36,400	<b>529.47</b>	\$38,364
04-01	BENTON	Bentonville School District	10	\$5,937	6,832	7,173	498.03	\$37,924	<b>527.03</b>	\$39,606
35-05	JEFFERSON	Pine Bluff School District	11	\$5,784	5,861	6,336	422.93	\$37,077	<b>450.53</b>	\$38,364
18-03	CRITTENDEN	West Memphis	12	\$5,131	5,674	6,056	389.58	\$38,476	<b>415.40</b>	\$40,222
63-03	SALINE	Bryant School District	13	\$5,102	5,456	5,870	369.32	\$40,561	<b>395.92</b>	\$42,054
58-05	POPE	Russellville School District	14	\$5,743	4,905	5,183	372.00	\$36,774	<b>395.25</b>	\$38,244
17-05	CRAWFORD	Van Buren School District	15	\$5,673	5,097	5,413	370.00	\$38,026	<b>390.65</b>	\$39,467
46-05	MILLER	Texarkana School District	16	\$6,091	4,277	4,589	332.02	\$34,775	<b>351.02</b>	\$36,072
70-01	UNION	El Dorado School District	17	\$5,751	4,098	4,404	307.24	\$33,848	<b>333.29</b>	\$35,633
16-08	CRAIGHEAD	Jonesboro School District	18	\$5,885	4,382	4,699	310.23	\$36,918	<b>332.28</b>	\$38,198
63-02	SALINE	Benton School District	19	\$5,445	4,025	4,188	273.03	\$38,628	<b>294.93</b>	\$40,411
27-05	GRANT	Sheridan School District	20	\$5,033	3,891	4,124	273.68	\$36,431	<b>290.45</b>	\$37,759
62-01	ST FRANCIS	Forrest City School District	21	\$6,131	3,704	3,963	261.91	\$37,471	<b>282.91</b>	\$39,445
26-03	GARLAND	Hot Springs School District	22	\$7,471	3,070	3,302	257.49	\$38,239	<b>278.41</b>	\$40,463
54-03	PHILLIPS	Helena-W Helena School District	23	\$6,287	3,237	3,498	251.00	\$35,243	<b>265.50</b>	\$36,863
47-02	MISSISSIPPI	Blytheville School District	24	\$5,741	3,246	3,479	235.22	\$34,735	<b>255.18</b>	\$36,778
03-03	BAXTER	Mountain Home School District	25	\$5,389	3,592	3,797	238.34	\$37,427	<b>252.84</b>	\$38,909

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
52-04	OUACHITA	Camden Fairview School District	26	\$6,472	2,975	3,159	231.38	\$36,663	<b>250.30</b>	\$38,934
26-05	GARLAND	Lake Hamilton School District	27	\$5,449	3,478	3,649	229.07	\$39,439	<b>247.97</b>	\$41,204
73-11	WHITE	Searcy School District	28	\$4,861	3,474	3,665	220.97	\$38,266	<b>239.15</b>	\$40,067
18-04	CRITTENDEN	Marion School District	29	\$5,449	3,008	3,186	198.75	\$37,887	<b>217.09</b>	\$40,534
35-09	JEFFERSON	Watson Chapel School District	30	\$5,282	3,082	3,276	195.51	\$41,566	<b>213.12</b>	\$43,776
66-02	SEBASTIAN	Greenwood School District	31	\$5,313	2,992	3,119	197.00	\$39,193	<b>210.75</b>	\$41,095
29-03	HEMPSTEAD	Hope School District	32	\$5,317	2,635	2,763	192.50	\$34,681	<b>208.50</b>	\$36,176
04-06	BENTON	Siloam Springs School District	33	\$5,228	2,723	2,873	194.67	\$35,318	<b>205.97</b>	\$36,529
35-10	JEFFERSON	Whitehall School District	34	\$5,368	2,806	3,012	189.49	\$40,546	<b>202.47</b>	\$42,326
19-05	CROSS	Wynne School District	35	\$5,160	2,686	2,831	186.80	\$37,285	<b>200.10</b>	\$39,242
05-03	BOONE	Harrison School District	36	\$5,254	2,636	2,765	187.05	\$37,160	<b>199.05</b>	\$38,827
17-01	CRAWFORD	Alma School District	37	\$5,289	2,751	2,886	184.50	\$38,090	<b>198.25</b>	\$40,898
28-08	GREENE	Paragould School District	38	\$5,534	2,533	2,697	183.64	\$33,355	<b>195.67</b>	\$35,234
14-02	COLUMBIA	Magnolia School District	39	\$5,072	2,649	2,814	180.84	\$37,568	<b>195.45</b>	\$38,890
26-06	GARLAND	Lakeside School District	40	\$5,710	2,423	2,551	173.77	\$38,140	<b>187.52</b>	\$40,687
28-07	GREENE	Greene County Tech School District	41	\$5,126	2,599	2,744	172.42	\$35,028	<b>186.94</b>	\$36,565
02-01	ASHLEY	Crossett School District	42	\$5,678	2,316	2,438	170.28	\$35,291	<b>185.28</b>	\$37,645
16-11	CRAIGHEAD	Nettleton School District	43	\$5,389	2,380	2,494	171.08	\$34,664	<b>183.80</b>	\$36,283
15-07	CONWAY	South Conway County School Distri	44	\$5,494	2,217	2,360	165.50	\$34,916	<b>177.67</b>	\$36,560
23-03	FAULKNER	Greenbrier School District	45	\$5,483	2,191	2,347	161.99	\$38,195	<b>172.49</b>	\$39,888
30-04	HOT SPRING	Malvern School District	46	\$5,533	2,074	2,182	158.95	\$36,004	<b>170.20</b>	\$37,445
23-07	FAULKNER	Vilonia School District	47	\$5,123	2,439	2,557	157.95	\$38,876	<b>167.95</b>	\$40,479
10-02	CLARK	Arkadelphia School District	48	\$6,005	2,152	2,256	156.51	\$34,188	<b>167.13</b>	\$36,046
32-01	INDEPENDENCE	Batesville School District	49	\$5,673	1,945	2,054	147.07	\$34,713	<b>157.28</b>	\$36,292
73-02	WHITE	Beebe School District	50	\$4,975	2,119	2,255	142.17	\$36,138	<b>153.17</b>	\$38,005

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				4	5	6	7			
36-01	JOHNSON	Clarksville School District	51	\$5,251	2,012	2,100	143.14	\$35,186	<b>151.64</b>	\$37,223
01-04	ARKANSAS	Stuttgart School District	52	\$5,306	1,817	1,924	136.70	\$32,824	<b>148.68</b>	\$34,800
22-03	DREW	Monticello School District	53	\$5,057	2,040	2,126	136.60	\$33,485	<b>147.10</b>	\$36,235
31-05	HOWARD	Nashville School District	54	\$5,308	1,697	1,791	130.48	\$35,086	<b>140.18</b>	\$37,226
47-13	MISSISSIPPI	Osceola School District	55	\$6,017	1,650	1,748	128.16	\$35,416	<b>136.48</b>	\$36,679
06-02	BRADLEY	Warren School District	56	\$6,172	1,506	1,575	124.87	\$32,697	<b>133.68</b>	\$35,270
41-01	LITTLE RIVER	Ashdown School District	57	\$5,483	1,575	1,663	121.60	\$32,699	<b>131.60</b>	\$34,175
12-02	CLEBURNE	Heber Springs School District	58	\$5,798	1,581	1,671	124.22	\$37,938	<b>131.17</b>	\$39,667
56-05	POINSETT	Trumann School District	59	\$5,828	1,549	1,678	121.68	\$32,656	<b>130.36</b>	\$34,928
57-03	POLK	Mena School District	60	\$5,377	1,733	1,835	121.93	\$38,223	<b>129.31</b>	\$40,209
34-03	JACKSON	Newport School District	61	\$6,555	1,568	1,672	122.14	\$35,010	<b>129.10</b>	\$36,754
21-04	DESHA	Dumas School District	62	\$5,943	1,578	1,661	120.00	\$34,454	<b>129.00</b>	\$35,878
43-01	LONOKE	Lonoke School District	63	\$5,104	1,685	1,742	119.00	\$32,829	<b>128.50</b>	\$35,210
39-04	LEE	Lee County School District	64	\$6,899	1,599	1,737	112.58	\$35,942	<b>127.58</b>	\$36,955
61-03	RANDOLPH	Pocahontas School District	65	\$5,082	1,704	1,782	119.00	\$36,413	<b>127.28</b>	\$37,672
75-04	YELL	Dardanelle School District	66	\$5,108	1,637	1,735	116.06	\$33,926	<b>124.50</b>	\$35,428
02-03	ASHLEY	Hamburg School District	67	\$5,968	1,552	1,630	114.14	\$32,512	<b>124.14</b>	\$35,175
72-02	WASHINGTON	Farmington School District	68	\$5,339	1,578	1,679	114.42	\$35,582	<b>123.42</b>	\$38,202
35-02	JEFFERSON	Dollarway School District	69	\$5,980	1,462	1,564	114.00	\$34,297	<b>122.05</b>	\$36,021
44-01	MADISON	Huntsville School District	70	\$5,315	1,893	2,021	113.00	\$42,250	<b>122.00</b>	\$43,642
47-06	MISSISSIPPI	South Mississippi County School Di	71	\$5,531	1,376	1,470	113.15	\$33,016	<b>121.90</b>	\$34,573
64-01	SCOTT	Waldron School District	72	\$4,691	1,560	1,649	113.85	\$32,299	<b>121.37</b>	\$33,284
16-02	CRAIGHEAD	Westside Consolidated School Distr	73	\$5,057	1,561	1,624	114.37	\$32,245	<b>120.87</b>	\$33,396
67-01	SEVIER	DeQueen School District	74	\$4,784	1,782	1,870	107.55	\$33,198	<b>119.95</b>	\$35,781
08-01	CARROLL	Berryville School District	75	\$5,402	1,552	1,634	110.12	\$34,824	<b>117.76</b>	\$35,906

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
24-04	FRANKLIN	Ozark School District	76	\$5,004	1,545	1,633	109.00	\$35,569	<b>117.50</b>	\$37,331
40-03	LINCOLN	Star City School District	77	\$4,940	1,453	1,541	105.41	\$34,970	<b>113.80</b>	\$37,542
58-02	POPE	Dover School District	78	\$5,548	1,246	1,332	103.50	\$31,866	<b>111.50</b>	\$33,438
68-04	SHARP	Highland School District	79	\$5,052	1,394	1,464	97.50	\$33,866	<b>105.00</b>	\$35,859
42-01	LOGAN	Booneville School District	80	\$5,509	1,353	1,433	95.84	\$37,403	<b>102.84</b>	\$38,621
73-01	WHITE	Bald Knob School District	81	\$5,455	1,230	1,295	95.30	\$31,156	<b>101.75</b>	\$32,719
32-09	INDEPENDENCE	Southside School District	82	\$5,197	1,293	1,368	92.82	\$33,231	<b>101.57</b>	\$35,170
71-02	VAN BUREN	Clinton School District	83	\$5,696	1,115	1,170	95.21	\$31,697	<b>100.21</b>	\$33,521
47-08	MISSISSIPPI	Gosnell School District	84	\$5,574	1,233	1,333	91.23	\$35,657	<b>99.07</b>	\$37,259
04-04	BENTON	Gravette School District	85	\$4,946	1,362	1,434	93.53	\$35,094	<b>99.01</b>	\$36,448
04-03	BENTON	Gentry School District	86	\$5,647	1,153	1,211	91.57	\$32,582	<b>98.57</b>	\$35,068
20-02	DALLAS	Fordyce School District	87	\$6,076	1,143	1,206	90.67	\$33,160	<b>96.67</b>	\$34,501
72-06	WASHINGTON	Prairie Grove School District	88	\$4,611	1,344	1,385	90.56	\$35,830	<b>96.58</b>	\$37,243
08-03	CARROLL	Green Forest School District	89	\$5,576	1,140	1,201	89.44	\$32,916	<b>95.69</b>	\$34,796
16-12	CRAIGHEAD	Valley View School District	90	\$4,902	1,309	1,355	89.91	\$33,884	<b>94.91</b>	\$35,745
21-05	DESHA	McGehee School District	91	\$5,645	1,133	1,179	87.31	\$30,625	<b>94.85</b>	\$32,168
58-01	POPE	Atkins School District	92	\$5,466	1,071	1,135	90.00	\$33,401	<b>94.00</b>	\$34,736
73-07	WHITE	Riverview School District	93	\$5,248	1,184	1,264	83.97	\$33,183	<b>90.93</b>	\$35,240
01-01	ARKANSAS	DeWitt School District	94	\$5,138	1,111	1,169	84.32	\$33,470	<b>89.52</b>	\$34,547
09-03	CHICOT	Lakeside School District	95	\$5,531	985	1,038	84.00	\$30,635	<b>89.51</b>	\$32,415
04-07	BENTON	Pea Ridge School District	96	\$5,423	1,065	1,123	85.10	\$32,287	<b>89.10</b>	\$33,571
36-04	JOHNSON	Lamar School District	97	\$5,637	1,059	1,115	83.00	\$33,071	<b>88.00</b>	\$34,858
69-01	STONE	Mountain View School District	98	\$5,035	1,161	1,217	80.62	\$36,543	<b>86.56</b>	\$38,179
11-01	CLAY	Corning School District	99	\$5,521	1,029	1,108	78.60	\$34,268	<b>86.18</b>	\$36,335
16-03	CRAIGHEAD	Brookland School District	100	\$4,855	1,079	1,123	82.00	\$33,778	<b>86.00</b>	\$35,611

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
50-06	NEVADA	Prescott School District	101	\$5,669	1,035	1,106	77.99	\$33,712	<b>84.82</b>	\$35,594
42-03	LOGAN	Paris School District	102	\$5,148	1,112	1,167	79.35	\$32,769	<b>84.50</b>	\$34,830
26-02	GARLAND	Fountain Lake School District	103	\$5,540	1,080	1,155	76.27	\$37,046	<b>82.27</b>	\$38,104
48-01	MONROE	Brinkley School District	104	\$6,588	953	1,017	76.86	\$32,954	<b>81.86</b>	\$34,432
43-02	LONOKE	England School District	105	\$6,003	878	934	75.43	\$32,636	<b>81.43</b>	\$34,492
72-08	WASHINGTON	West Fork School District	106	\$5,178	1,031	1,084	75.75	\$33,351	<b>80.03</b>	\$35,162
22-02	DREW	Drew Central School District	107	\$5,780	1,017	1,066	75.21	\$34,218	<b>79.81</b>	\$36,005
56-02	POINSETT	Harrisburg School District	108	\$5,570	986	1,048	74.76	\$34,988	<b>79.76</b>	\$36,580
58-04	POPE	Pottsville School District	109	\$5,169	1,030	1,081	73.00	\$35,987	<b>79.00</b>	\$36,858
55-02	PIKE	Centerpoint School District	110	\$5,302	899	949	72.82	\$30,333	<b>77.32</b>	\$31,993
30-01	HOT SPRING	Bismarck School District	111	\$5,166	971	1,044	72.00	\$35,184	<b>76.00</b>	\$36,549
68-02	SHARP	Cave City School District	112	\$5,434	939	994	71.41	\$33,485	<b>75.91</b>	\$34,737
30-02	HOT SPRING	Glen Rose School District	113	\$5,074	987	1,054	70.57	\$33,337	<b>75.57</b>	\$34,660
38-04	LAWRENCE	Hoxie School District	114	\$5,288	890	935	71.00	\$32,496	<b>75.50</b>	\$33,817
72-05	WASHINGTON	Lincoln Consolidated School District	115	\$5,220	956	1,016	71.02	\$32,352	<b>75.02</b>	\$34,448
45-02	MARION	Yellville-Summit School District	116	\$5,589	1,001	1,064	70.67	\$34,779	<b>74.67</b>	\$36,747
47-12	MISSISSIPPI	Manila School District	117	\$5,283	955	1,005	69.83	\$35,405	<b>74.33</b>	\$36,586
66-06	SEBASTIAN	Mansfield School District	118	\$5,611	942	993	69.80	\$35,871	<b>74.30</b>	\$37,572
72-01	WASHINGTON	Elkins School District	119	\$5,110	937	970	70.13	\$33,079	<b>74.13</b>	\$34,886
05-05	BOONE	Valley Springs School District	120	\$5,225	859	895	69.60	\$32,246	<b>73.60</b>	\$34,314
11-04	CLAY	Piggott School District	121	\$4,878	936	976	68.59	\$32,029	<b>73.00</b>	\$33,220
23-05	FAULKNER	Mayflower School District	122	\$5,021	860	907	67.60	\$33,176	<b>72.54</b>	\$34,775
10-03	CLARK	Gurdon School District	123	\$5,676	842	889	67.33	\$32,696	<b>72.33</b>	\$34,594
53-03	PERRY	Perryville School District	124	\$5,302	877	933	66.16	\$34,728	<b>69.91</b>	\$36,276
46-02	MILLER	Genoa Central School District	125	\$4,996	923	979	65.50	\$38,092	<b>69.50</b>	\$39,581

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LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1			4	5	6	7
16-05	CRAIGHEAD	Buffalo Island Central School Distric	126	\$5,480	765	798	64.84	\$32,994	<b>68.84</b>	\$34,219
16-13	CRAIGHEAD	Riverside School District	127	\$5,309	772	810	63.50	\$33,626	<b>67.50</b>	\$34,562
72-04	WASHINGTON	Greenland School District	128	\$6,163	849	896	63.50	\$35,338	<b>67.50</b>	\$37,913
18-02	CRITTENDEN	Earle School District	129	\$7,844	755	834	62.00	\$30,590	<b>67.30</b>	\$33,841
75-03	YELL	Danville School District	130	\$5,352	740	773	63.24	\$31,495	<b>67.24</b>	\$33,627
09-02	CHICOT	Eudora School District	131	\$6,178	698	725	59.49	\$30,315	<b>65.79</b>	\$32,643
67-03	SEVIER	Horatio School District	132	\$5,187	764	794	61.00	\$31,489	<b>64.75</b>	\$32,994
17-02	CRAWFORD	Cedarville School District	133	\$5,343	829	880	60.55	\$34,485	<b>64.55</b>	\$36,361
63-01	SALINE	Bauxite School District	134	\$4,956	943	997	60.31	\$35,659	<b>64.31</b>	\$37,546
19-01	CROSS	Cross County School District	135	\$5,911	734	785	60.44	\$28,890	<b>64.19</b>	\$30,206
52-01	OUACHITA	Bearden School District	136	\$5,847	689	721	60.00	\$31,058	<b>64.00</b>	\$33,515
46-03	MILLER	Fouke School District	137	\$5,133	805	849	59.00	\$32,800	<b>63.00</b>	\$34,196
66-05	SEBASTIAN	Lavaca School District	138	\$4,985	811	852	58.38	\$33,405	<b>62.33</b>	\$35,431
38-08	LAWRENCE	Walnut Ridge School District	139	\$5,415	721	767	58.33	\$31,517	<b>62.00</b>	\$33,065
56-08	POINSETT	East Poinsett School District	140	\$5,318	769	824	57.95	\$34,348	<b>61.95</b>	\$35,926
58-03	POPE	Hector School District	141	\$5,509	694	724	58.80	\$32,036	<b>61.72</b>	\$33,163
07-01	CALHOUN	Hampton School District	142	\$5,547	748	783	57.62	\$33,111	<b>61.62</b>	\$34,539
17-03	CRAWFORD	Mountainburg School District	143	\$5,664	744	782	55.60	\$33,971	<b>61.60</b>	\$36,672
62-02	ST FRANCIS	Hughes School District	144	\$6,772	724	778	56.52	\$33,592	<b>61.10</b>	\$35,495
45-01	MARION	Flippin School District	145	\$5,461	876	930	57.29	\$37,517	<b>61.09</b>	\$38,876
24-02	FRANKLIN	Charleston School District	146	\$4,726	821	854	57.77	\$38,120	<b>60.77</b>	\$39,434
73-09	WHITE	Pangburn School District	147	\$4,937	700	722	55.55	\$29,586	<b>60.55</b>	\$31,619
05-02	BOONE	Bergman School District	148	\$4,849	826	872	55.61	\$36,217	<b>59.61</b>	\$37,809
52-05	OUACHITA	Harmony Grove School District	149	\$5,361	763	808	56.50	\$35,504	<b>59.50</b>	\$36,837
73-10	WHITE	Rose Bud School District	150	\$5,139	753	794	54.50	\$31,788	<b>59.50</b>	\$33,281

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
63-04	SALINE	Harmony Grove School District	151	\$5,111	770	815	54.93	\$35,630	<b>58.93</b>	\$38,044
32-06	INDEPENDENCE	Newark School District	152	\$8,746	510	536	54.50	\$33,242	<b>58.30</b>	\$34,714
56-04	POINSETT	Marked Tree School District	153	\$5,620	692	738	54.38	\$31,602	<b>57.38</b>	\$32,889
26-01	GARLAND	Cutter Morning Star School District	154	\$5,503	632	669	53.37	\$33,207	<b>57.29</b>	\$35,674
30-03	HOT SPRING	Magnet Cove School District	155	\$4,756	780	827	53.26	\$32,136	<b>57.26</b>	\$34,150
65-02	SEARCY	Marshall School District	156	\$5,638	675	716	53.27	\$31,223	<b>56.27</b>	\$33,372
09-01	CHICOT	Dermott School District	157	\$5,977	682	706	51.80	\$30,585	<b>56.00</b>	\$33,390
54-01	PHILLIPS	Barton - Lexa School District	158	\$6,362	676	722	52.00	\$37,149	<b>56.00</b>	\$39,361
26-04	GARLAND	Jessieville School District	159	\$5,789	690	727	52.78	\$37,034	<b>55.78</b>	\$38,355
70-08	UNION	Smackover School District	160	\$5,132	704	741	52.12	\$32,695	<b>55.70</b>	\$34,949
28-03	GREENE	Marmaduke School District	161	\$5,287	737	774	51.26	\$36,655	<b>54.71</b>	\$39,234
70-07	UNION	Parkers Chapel School District	162	\$5,088	648	675	51.65	\$31,304	<b>54.65</b>	\$33,353
08-02	CARROLL	Eureka Springs School District	163	\$5,905	668	710	50.20	\$34,184	<b>54.20</b>	\$36,422
26-07	GARLAND	Mountain Pine School District	164	\$5,499	648	681	49.56	\$33,980	<b>53.56</b>	\$36,582
25-02	FULTON	Salem School District	165	\$4,948	702	733	50.67	\$33,140	<b>53.47</b>	\$34,636
43-03	LONOKE	Carlisle School District	166	\$4,848	663	696	49.50	\$31,445	<b>52.46</b>	\$33,907
74-01	WOODRUFF	Augusta School District	167	\$6,486	531	568	49.39	\$28,897	<b>52.39</b>	\$30,840
37-03	LAFAYETTE	Stamps School District	168	\$5,580	604	623	48.90	\$30,952	<b>52.15</b>	\$32,477
12-03	CLEBURNE	Quitman School District	169	\$5,608	555	596	49.00	\$32,738	<b>52.00</b>	\$33,879
13-03	CLEVELAND	Rison School District	170	\$6,298	609	639	49.00	\$31,549	<b>52.00</b>	\$32,845
74-03	WOODRUFF	McCrary School District	171	\$4,874	632	671	48.88	\$32,905	<b>51.83</b>	\$34,545
53-01	PERRY	East End School District	172	\$5,107	713	755	45.80	\$34,217	<b>51.80</b>	\$34,169
03-02	BAXTER	Cotter School District	173	\$5,492	588	619	48.74	\$30,827	<b>51.74</b>	\$32,725
54-04	PHILLIPS	Marvell School District	174	\$5,694	617	671	48.27	\$34,202	<b>51.47</b>	\$35,917
11-06	CLAY	Clay County Central School District	175	\$4,901	661	688	50.25	\$32,736	<b>51.25</b>	\$35,599

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				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1			4	5	6	7
36-06	JOHNSON	Westside School District	176	\$5,487	592	629	48.00	\$31,016	<b>51.00</b>	\$32,227
73-04	WHITE	White County Central School Distric	177	\$5,042	600	627	46.83	\$31,580	<b>50.83</b>	\$33,690
55-04	PIKE	Murfreesboro School District	178	\$5,950	471	503	47.68	\$30,666	<b>50.68</b>	\$33,210
24-03	FRANKLIN	County Line School District	179	\$5,504	530	562	47.25	\$30,070	<b>50.25</b>	\$32,354
70-03	UNION	Junction City School District	180	\$5,874	595	625	47.00	\$33,878	<b>50.00</b>	\$35,309
34-05	JACKSON	Jackson County School District	181	\$5,097	587	627	46.25	\$30,282	<b>49.75</b>	\$32,435
62-05	ST FRANCIS	Palestine-Wheatley School District	182	\$5,607	679	719	45.35	\$34,713	<b>49.66</b>	\$36,734
59-01	PRAIRIE	Des Arc School District	183	\$4,841	665	695	45.80	\$33,490	<b>48.80</b>	\$34,975
48-02	MONROE	Clarendon School District	184	\$5,536	515	541	45.00	\$30,574	<b>48.36</b>	\$32,142
33-06	IZARD	Izard County Consolidated School D	185	\$6,569	463	495	45.27	\$29,829	<b>48.31</b>	\$31,843
31-02	HOWARD	Dierks School District	186	\$5,351	558	585	45.24	\$32,812	<b>48.24</b>	\$34,123
66-03	SEBASTIAN	Hackett School District	187	\$5,453	519	549	45.00	\$32,098	<b>48.00</b>	\$33,661
73-03	WHITE	Bradford School District	188	\$5,266	534	564	43.74	\$30,697	<b>47.74</b>	\$32,451
49-01	MONTGOMERY	Caddo Hills School District	189	\$5,446	563	603	44.51	\$31,162	<b>47.51</b>	\$32,878
16-01	CRAIGHEAD	Bay School District	190	\$4,631	589	626	43.66	\$31,930	<b>46.58</b>	\$33,157
75-07	YELL	Ola School District	191	\$5,605	498	531	43.50	\$30,032	<b>46.50</b>	\$32,143
33-01	IZARD	Calico Rock School District	192	\$5,326	533	565	43.44	\$28,453	<b>46.44</b>	\$30,612
51-02	NEWTON	Jasper School District	193	\$6,313	520	542	42.68	\$34,568	<b>45.68</b>	\$36,480
70-09	UNION	Strong School District	194	\$6,377	486	502	42.50	\$33,227	<b>45.50</b>	\$34,700
71-05	VAN BUREN	South Side School District	195	\$5,815	464	490	42.36	\$30,971	<b>45.36</b>	\$32,529
04-02	BENTON	Decatur School District	196	\$5,396	514	540	41.13	\$29,552	<b>44.99</b>	\$32,248
32-11	INDEPENDENCE	Midland School District	197	\$6,053	556	582	40.71	\$32,842	<b>44.71</b>	\$34,968
70-06	UNION	Norphlet School District	198	\$5,583	511	536	41.50	\$30,811	<b>44.50</b>	\$33,572
31-04	HOWARD	Mineral Springs School District	199	\$5,482	486	515	40.00	\$31,342	<b>43.95</b>	\$34,000
57-05	POLK	Wickes School District	200	\$5,489	507	539	40.00	\$31,354	<b>43.43</b>	\$33,772



**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
33-02	IZARD	Melbourne School District	201	\$5,028	513	532	39.82	\$30,682	<b>43.39</b>	\$32,461
61-02	RANDOLPH	Maynard School District	202	\$5,508	497	526	40.37	\$32,053	<b>43.29</b>	\$33,653
42-02	LOGAN	Magazine School District	203	\$6,073	494	527	40.09	\$31,043	<b>43.09</b>	\$32,731
35-01	JEFFERSON	Alzheimer Unified School District	204	\$6,331	500	525	39.75	\$32,857	<b>42.75</b>	\$34,620
12-04	CLEBURNE	West Side School District	205	\$5,271	512	538	39.70	\$34,564	<b>42.70</b>	\$36,215
71-04	VAN BUREN	Shirley School District	206	\$5,747	470	495	39.78	\$30,362	<b>42.53</b>	\$31,747
13-04	CLEVELAND	Woodlawn School District	207	\$4,786	535	560	39.50	\$32,582	<b>42.50</b>	\$34,126
38-06	LAWRENCE	Sloan Hendrix School District	208	\$4,981	547	578	38.90	\$32,814	<b>42.19</b>	\$35,552
37-02	LAFAYETTE	Lewisville School District	209	\$5,840	486	511	38.20	\$29,636	<b>41.90</b>	\$32,216
29-06	HEMPSTEAD	Spring Hill School District	210	\$5,628	471	494	38.96	\$33,137	<b>41.56</b>	\$35,337
49-02	MONTGOMERY	Mount Ida School District	211	\$4,530	539	562	38.47	\$30,280	<b>41.47</b>	\$32,165
66-04	SEBASTIAN	Hartford School District	212	\$5,952	438	470	38.20	\$33,583	<b>41.20</b>	\$35,026
29-01	HEMPSTEAD	Blevins School District	213	\$6,058	444	471	38.02	\$29,513	<b>40.97</b>	\$31,542
50-08	NEVADA	Nevada School District	214	\$6,535	448	473	37.60	\$36,215	<b>40.60</b>	\$38,231
41-02	LITTLE RIVER	Foreman School District	215	\$5,582	475	494	37.20	\$31,688	<b>40.20</b>	\$33,521
03-04	BAXTER	Norfork School District	216	\$5,421	456	475	37.42	\$28,931	<b>40.14</b>	\$31,144
25-01	FULTON	Mammoth Spring School District	217	\$5,698	415	427	37.06	\$31,272	<b>40.06</b>	\$33,108
05-01	BOONE	Alpena School District	218	\$5,733	485	518	37.03	\$33,919	<b>40.03</b>	\$35,965
05-04	BOONE	Omaha School District	219	\$6,501	368	392	36.95	\$29,197	<b>39.67</b>	\$31,015
75-09	YELL	Western Yell County School District	220	\$5,847	420	444	36.50	\$31,181	<b>39.50</b>	\$32,367
15-05	CONWAY	Wonderview School District	221	\$5,395	460	487	35.71	\$32,895	<b>38.71</b>	\$35,073
23-06	FAULKNER	Mount Vernon-Enola School District	222	\$5,437	441	464	35.12	\$29,093	<b>38.62</b>	\$31,065
55-03	PIKE	Kirby School District	223	\$7,463	379	405	35.00	\$30,410	<b>38.00</b>	\$32,057
27-03	GRANT	Poyen School District	224	\$4,834	479	504	35.00	\$35,520	<b>37.90</b>	\$37,505
19-03	CROSS	Parkin School District	225	\$6,229	383	400	34.24	\$29,735	<b>37.74</b>	\$32,365

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
54-02	PHILLIPS	Elaine School District	226	\$7,467	341	368	34.50	\$31,944	<b>37.50</b>	\$33,596
56-07	POINSETT	Weiner School District	227	\$6,795	354	378	34.15	\$30,492	<b>37.15</b>	\$32,352
57-01	POLK	Acorn School District	228	\$6,004	409	441	33.90	\$31,090	<b>36.98</b>	\$33,059
18-05	CRITTENDEN	Turrell School District	229	\$6,360	389	405	34.19	\$28,574	<b>36.93</b>	\$31,042
59-02	PRAIRIE	DeValls Bluff School District	230	\$5,631	388	407	33.59	\$29,496	<b>36.59</b>	\$31,495
25-03	FULTON	Viola School District	231	\$5,211	436	458	33.45	\$33,524	<b>36.45</b>	\$35,654
12-01	CLEBURNE	Concord School District	232	\$5,203	438	458	33.50	\$31,087	<b>36.00</b>	\$32,730
59-03	PRAIRIE	Hazen School District	233	\$5,140	396	417	32.93	\$29,715	<b>35.93</b>	\$31,178
52-06	OUACHITA	Stephens School District	234	\$6,167	344	361	32.80	\$26,876	<b>35.80</b>	\$29,980
38-01	LAWRENCE	Black Rock School District	235	\$5,499	363	384	32.95	\$28,886	<b>35.58</b>	\$31,190
67-04	SEVIER	Lockesburg School District	236	\$5,271	390	409	31.63	\$31,240	<b>35.57</b>	\$32,141
57-04	POLK	Van Cove School District	237	\$5,826	370	392	32.50	\$30,076	<b>35.50</b>	\$32,014
17-04	CRAWFORD	Mulberry School District	238	\$5,443	358	384	32.54	\$29,459	<b>35.44</b>	\$31,226
32-03	INDEPENDENCE	Cushman School District	239	\$5,511	383	407	32.10	\$30,270	<b>35.10</b>	\$32,273
15-03	CONWAY	Nemo Vista School District	240	\$5,670	402	429	31.60	\$32,467	<b>34.60</b>	\$33,797
14-06	COLUMBIA	Waldo School District	241	\$6,494	378	400	30.89	\$29,916	<b>34.46</b>	\$34,214
47-01	MISSISSIPPI	Armored School District	242	\$5,282	431	448	30.90	\$36,046	<b>33.90</b>	\$37,188
14-01	COLUMBIA	Emerson School District	243	\$7,047	358	375	30.10	\$34,947	<b>33.31</b>	\$41,473
42-04	LOGAN	Scranton School District	244	\$5,589	378	394	30.14	\$32,659	<b>33.14</b>	\$34,945
06-01	BRADLEY	Hermitage School District	245	\$5,185	550	565	29.71	\$33,519	<b>32.83</b>	\$35,681
55-01	PIKE	Delight School District	246	\$5,471	365	379	30.14	\$30,929	<b>32.64</b>	\$32,529
73-08	WHITE	McRae School District	247	\$6,091	310	330	29.12	\$29,623	<b>32.12</b>	\$31,696
37-01	LAFAYETTE	Bradley School District	248	\$5,396	358	376	28.68	\$30,569	<b>31.68</b>	\$31,968
05-06	BOONE	Lead Hill School District	249	\$5,644	370	379	29.56	\$27,786	<b>31.56</b>	\$29,436
30-05	HOT SPRING	Ouachita School District	250	\$5,466	373	389	29.38	\$30,792	<b>31.38</b>	\$33,825

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1	2	3	4	5	6	7
38-07	LAWRENCE	River Valley School District	251	\$5,533	318	331	27.60	\$27,067	<b>30.76</b>	\$28,708
28-01	GREENE	Delaplaine School District	252	\$5,824	306	319	27.80	\$29,874	<b>30.60</b>	\$31,882
32-10	INDEPENDENCE	Sulphur Rock School District	253	\$6,027	331	353	28.43	\$32,137	<b>30.43</b>	\$34,013
57-02	POLK	Hatfield School District	254	\$5,724	307	327	27.00	\$29,788	<b>29.75</b>	\$32,146
23-04	FAULKNER	Guy Perkins School District	255	\$5,323	355	375	26.73	\$31,977	<b>29.73</b>	\$34,196
68-03	SHARP	Evening Shade School District	256	\$5,501	308	322	26.85	\$30,695	<b>29.65</b>	\$32,094
63-06	SALINE	Paron School District	257	\$8,622	244	257	27.42	\$28,716	<b>29.42</b>	\$30,509
14-04	COLUMBIA	Taylor School District	258	\$6,134	297	316	26.91	\$31,261	<b>28.91</b>	\$33,318
32-02	INDEPENDENCE	Cord Charlotte School District	259	\$5,789	274	289	25.73	\$28,794	<b>28.23</b>	\$31,460
45-03	MARION	Marion County Rural School District	260	\$6,322	268	279	26.21	\$26,698	<b>28.21</b>	\$28,645
33-03	IZARD	Mount Pleasant School District	261	\$5,611	308	313	25.58	\$31,115	<b>28.08</b>	\$31,352
14-03	COLUMBIA	McNeil School District	262	\$6,651	263	276	25.00	\$25,359	<b>28.00</b>	\$27,925
44-03	MADISON	Saint Paul School District	263	\$5,516	321	347	25.50	\$32,299	<b>27.50</b>	\$34,039
70-11	UNION	Union School District	264	\$5,768	309	322	24.00	\$31,772	<b>27.00</b>	\$34,518
69-02	STONE	Stone County School District	265	\$5,797	274	287	24.85	\$30,064	<b>27.00</b>	\$31,676
01-05	ARKANSAS	Humphrey School District	266	\$5,841	270	284	24.00	\$28,173	<b>26.80</b>	\$29,800
50-04	NEVADA	Emmet School District	267	\$4,981	287	304	24.70	\$31,287	<b>26.70</b>	\$33,108
18-01	CRITTENDEN	Crawfordsville School District	268	\$7,694	237	254	23.70	\$28,022	<b>26.70</b>	\$30,173
01-02	ARKANSAS	Gillett School District	269	\$7,016	220	228	23.50	\$31,096	<b>26.50</b>	\$33,498
61-01	RANDOLPH	Biggers Reyno School District	270	\$7,423	208	220	23.86	\$29,230	<b>26.36</b>	\$31,854
70-02	UNION	Huttig School District	271	\$7,069	226	240	25.00	\$28,874	<b>26.28</b>	\$30,302
75-08	YELL	Plainview-Rover School District	272	\$6,242	292	308	24.00	\$30,323	<b>26.00</b>	\$32,504
72-09	WASHINGTON	Winslow School District	273	\$6,474	272	284	22.94	\$27,499	<b>25.86</b>	\$29,654
34-04	JACKSON	Swifton School District	274	\$6,203	265	281	23.83	\$29,083	<b>25.83</b>	\$31,481
65-03	SEARCY	Saint Joe School District	275	\$7,146	217	230	23.67	\$28,864	<b>25.63</b>	\$30,755

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1			4	5	6	7
61-04	RANDOLPH	Randolph County School District	276	\$6,013	266	280	22.52	\$30,844	25.52	\$33,382
13-01	CLEVELAND	Kingsland School District	277	\$5,807	284	298	22.89	\$29,623	25.44	\$31,765
68-05	SHARP	Williford School District	278	\$6,457	224	236	22.88	\$28,298	25.25	\$29,794
24-01	FRANKLIN	Altus Denning School District	279	\$6,245	221	238	22.80	\$28,948	25.01	\$31,399
70-05	UNION	Mount Holly School District	280	\$8,521	186	196	22.00	\$33,206	25.00	\$35,833
20-03	DALLAS	Sparkman School District	281	\$6,111	266	282	22.95	\$36,356	24.95	\$38,401
24-05	FRANKLIN	Pleasant View School District	282	\$6,371	219	230	22.50	\$29,856	24.50	\$32,574
74-02	WOODRUFF	Cotton Plant School District	283	\$7,955	221	233	21.70	\$32,554	24.20	\$34,465
21-02	DESHA	Delta Special School District	284	\$6,765	230	243	22.05	\$29,411	24.05	\$31,503
40-01	LINCOLN	Gould School District	285	\$6,942	219	228	22.01	\$27,027	24.01	\$28,475
51-04	NEWTON	Western Grove School District	286	\$6,725	244	258	21.50	\$31,149	24.00	\$33,240
49-04	MONTGOMERY	Oden School District	287	\$6,945	222	234	21.65	\$29,614	23.65	\$32,225
51-01	NEWTON	Deer School District	288	\$7,211	234	252	21.46	\$33,006	23.46	\$35,392
48-03	MONROE	Holly Grove School District	289	\$8,020	254	265	21.40	\$31,344	23.40	\$33,527
14-07	COLUMBIA	Walker School District	290	\$6,120	211	221	21.26	\$27,456	23.26	\$31,235
40-02	LINCOLN	Grady School District	291	\$7,202	255	264	19.93	\$31,115	22.93	\$35,036
02-02	ASHLEY	Fountain Hill School District	292	\$5,782	258	276	20.98	\$27,440	22.91	\$29,191
29-05	HEMPSTEAD	Saratoga School District	293	\$7,429	180	191	20.00	\$29,191	22.00	\$31,748
38-05	LAWRENCE	Lynn School District	294	\$5,714	218	227	19.50	\$30,031	21.50	\$31,952
51-03	NEWTON	Mount Judea School District	295	\$9,989	216	237	19.72	\$31,229	21.42	\$33,032
36-05	JOHNSON	Oark School District	296	\$8,650	137	146	19.42	\$27,348	21.42	\$29,776
65-01	SEARCY	Leslie School District	297	\$7,313	221	236	19.37	\$34,991	21.37	\$36,831
44-02	MADISON	Kingston School District	298	\$6,766	219	230	19.36	\$33,160	21.36	\$36,208
12-05	CLEBURNE	Wilburn School District	299	\$7,370	165	174	18.85	\$27,537	21.27	\$30,038
21-01	DESHA	Arkansas City School District	300	\$15,193	106	111	19.20	\$32,576	21.13	\$35,515

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 6 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. FTE
				1			4	5	6	7
69-04	STONE	Rural Special School District	301	\$5,723	215	226	18.75	\$32,144	<b>19.94</b>	\$33,626
46-01	MILLER	Bright Star School District	302	\$6,040	194	203	17.50	\$29,112	<b>19.50</b>	\$30,928
53-02	PERRY	Perry Casa School District	303	\$8,421	122	131	16.58	\$26,097	<b>19.16</b>	\$28,185
31-06	HOWARD	Umpire School District	304	\$10,545	103	109	16.72	\$31,168	<b>19.08</b>	\$34,022
54-05	PHILLIPS	Lake View School District	305	\$7,338	163	163	17.12	\$29,335	<b>19.04</b>	\$32,219
75-05	YELL	Fourche Valley School District	306	\$7,840	163	171	16.58	\$32,075	<b>19.00</b>	\$34,151
20-01	DALLAS	Carthage School District	307	\$9,247	121	125	16.00	\$28,532	<b>17.75</b>	\$29,855
71-03	VAN BUREN	Scotland School District	308	\$7,405	116	122	14.20	\$29,564	<b>15.70</b>	\$30,432
71-01	VAN BUREN	Alread School District	309	\$9,313	78	82	12.05	\$27,970	<b>13.47</b>	\$30,627
65-04	SEARCY	Witts Springs School District	310	\$11,042	59	62	11.32	\$26,402	<b>13.32</b>	\$28,722

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 7 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1	2	3	4	5	6	7
72-07	WASHINGTON	Springdale School District	1	\$5,349	11,215	11,928	684.92	\$43,959	730.78	<b>\$45,833</b>
66-01	SEBASTIAN	Fort Smith School District	2	\$6,523	11,633	12,485	839.98	\$43,111	904.68	<b>\$44,768</b>
35-09	JEFFERSON	Watson Chapel School District	3	\$5,282	3,082	3,276	195.51	\$41,566	213.12	<b>\$43,776</b>
44-01	MADISON	Huntsville School District	4	\$5,315	1,893	2,021	113.00	\$42,250	122.00	<b>\$43,642</b>
60-01	PULASKI	Little Rock School District	5	\$8,874	21,729	23,245	1,863.80	\$41,068	2,006.11	<b>\$42,491</b>
72-03	WASHINGTON	Fayetteville School District	6	\$7,044	7,380	7,818	541.36	\$40,435	579.41	<b>\$42,475</b>
35-10	JEFFERSON	Whitehall School District	7	\$5,368	2,806	3,012	189.49	\$40,546	202.47	<b>\$42,326</b>
23-01	FAULKNER	Conway School District	8	\$5,376	7,498	7,898	521.37	\$40,333	552.37	<b>\$42,256</b>
63-03	SALINE	Bryant School District	9	\$5,102	5,456	5,870	369.32	\$40,561	395.92	<b>\$42,054</b>
60-02	PULASKI	North Little Rock School District	10	\$6,989	8,482	9,097	658.13	\$39,629	717.13	<b>\$41,754</b>
14-01	COLUMBIA	Emerson School District	11	\$7,047	358	375	30.10	\$34,947	33.31	<b>\$41,473</b>
04-05	BENTON	Rogers School District	12	\$5,576	10,788	11,322	721.17	\$39,331	767.87	<b>\$41,422</b>
26-05	GARLAND	Lake Hamilton School District	13	\$5,449	3,478	3,649	229.07	\$39,439	247.97	<b>\$41,204</b>
66-02	SEBASTIAN	Greenwood School District	14	\$5,313	2,992	3,119	197.00	\$39,193	210.75	<b>\$41,095</b>
17-01	CRAWFORD	Alma School District	15	\$5,289	2,751	2,886	184.50	\$38,090	198.25	<b>\$40,898</b>
26-06	GARLAND	Lakeside School District	16	\$5,710	2,423	2,551	173.77	\$38,140	187.52	<b>\$40,687</b>
18-04	CRITTENDEN	Marion School District	17	\$5,449	3,008	3,186	198.75	\$37,887	217.09	<b>\$40,534</b>
23-07	FAULKNER	Vilonia School District	18	\$5,123	2,439	2,557	157.95	\$38,876	167.95	<b>\$40,479</b>
26-03	GARLAND	Hot Springs School District	19	\$7,471	3,070	3,302	257.49	\$38,239	278.41	<b>\$40,463</b>
63-02	SALINE	Benton School District	20	\$5,445	4,025	4,188	273.03	\$38,628	294.93	<b>\$40,411</b>
18-03	CRITTENDEN	West Memphis	21	\$5,131	5,674	6,056	389.58	\$38,476	415.40	<b>\$40,222</b>
57-03	POLK	Mena School District	22	\$5,377	1,733	1,835	121.93	\$38,223	129.31	<b>\$40,209</b>
73-11	WHITE	Searcy School District	23	\$4,861	3,474	3,665	220.97	\$38,266	239.15	<b>\$40,067</b>
23-03	FAULKNER	Greenbrier School District	24	\$5,483	2,191	2,347	161.99	\$38,195	172.49	<b>\$39,888</b>
12-02	CLEBURNE	Heber Springs School District	25	\$5,798	1,581	1,671	124.22	\$37,938	131.17	<b>\$39,667</b>

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 7 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				4	5	6	7			
04-01	BENTON	Bentonville School District	26	\$5,937	6,832	7,173	498.03	\$37,924	527.03	<b>\$39,606</b>
46-02	MILLER	Genoa Central School District	27	\$4,996	923	979	65.50	\$38,092	69.50	<b>\$39,581</b>
60-03	PULASKI	Pulaski County School District	28	\$6,724	18,187	19,083	1,389.65	\$37,558	1,529.35	<b>\$39,475</b>
17-05	CRAWFORD	Van Buren School District	29	\$5,673	5,097	5,413	370.00	\$38,026	390.65	<b>\$39,467</b>
62-01	ST FRANCIS	Forrest City School District	30	\$6,131	3,704	3,963	261.91	\$37,471	282.91	<b>\$39,445</b>
24-02	FRANKLIN	Charleston School District	31	\$4,726	821	854	57.77	\$38,120	60.77	<b>\$39,434</b>
54-01	PHILLIPS	Barton - Lexa School District	32	\$6,362	676	722	52.00	\$37,149	56.00	<b>\$39,361</b>
19-05	CROSS	Wynne School District	33	\$5,160	2,686	2,831	186.80	\$37,285	200.10	<b>\$39,242</b>
28-03	GREENE	Marmaduke School District	34	\$5,287	737	774	51.26	\$36,655	54.71	<b>\$39,234</b>
52-04	OUACHITA	Camden Fairview School District	35	\$6,472	2,975	3,159	231.38	\$36,663	250.30	<b>\$38,934</b>
03-03	BAXTER	Mountain Home School District	36	\$5,389	3,592	3,797	238.34	\$37,427	252.84	<b>\$38,909</b>
14-02	COLUMBIA	Magnolia School District	37	\$5,072	2,649	2,814	180.84	\$37,568	195.45	<b>\$38,890</b>
45-01	MARION	Flippin School District	38	\$5,461	876	930	57.29	\$37,517	61.09	<b>\$38,876</b>
05-03	BOONE	Harrison School District	39	\$5,254	2,636	2,765	187.05	\$37,160	199.05	<b>\$38,827</b>
42-01	LOGAN	Booneville School District	40	\$5,509	1,353	1,433	95.84	\$37,403	102.84	<b>\$38,621</b>
20-03	DALLAS	Sparkman School District	41	\$6,111	266	282	22.95	\$36,356	24.95	<b>\$38,401</b>
43-04	LONOKE	Cabot School District	42	\$5,408	6,856	7,277	499.47	\$36,400	529.47	<b>\$38,364</b>
35-05	JEFFERSON	Pine Bluff School District	43	\$5,784	5,861	6,336	422.93	\$37,077	450.53	<b>\$38,364</b>
26-04	GARLAND	Jessieville School District	44	\$5,789	690	727	52.78	\$37,034	55.78	<b>\$38,355</b>
58-05	POPE	Russellville School District	45	\$5,743	4,905	5,183	372.00	\$36,774	395.25	<b>\$38,244</b>
50-08	NEVADA	Nevada School District	46	\$6,535	448	473	37.60	\$36,215	40.60	<b>\$38,231</b>
72-02	WASHINGTON	Farmington School District	47	\$5,339	1,578	1,679	114.42	\$35,582	123.42	<b>\$38,202</b>
16-08	CRAIGHEAD	Jonesboro School District	48	\$5,885	4,382	4,699	310.23	\$36,918	332.28	<b>\$38,198</b>
69-01	STONE	Mountain View School District	49	\$5,035	1,161	1,217	80.62	\$36,543	86.56	<b>\$38,179</b>
26-02	GARLAND	Fountain Lake School District	50	\$5,540	1,080	1,155	76.27	\$37,046	82.27	<b>\$38,104</b>

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 7 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				5			6	7		
63-04	SALINE	Harmony Grove School District	51	\$5,111	770	815	54.93	\$35,630	58.93	<b>\$38,044</b>
73-02	WHITE	Beebe School District	52	\$4,975	2,119	2,255	142.17	\$36,138	153.17	<b>\$38,005</b>
72-04	WASHINGTON	Greenland School District	53	\$6,163	849	896	63.50	\$35,338	67.50	<b>\$37,913</b>
05-02	BOONE	Bergman School District	54	\$4,849	826	872	55.61	\$36,217	59.61	<b>\$37,809</b>
27-05	GRANT	Sheridan School District	55	\$5,033	3,891	4,124	273.68	\$36,431	290.45	<b>\$37,759</b>
61-03	RANDOLPH	Pocahontas School District	56	\$5,082	1,704	1,782	119.00	\$36,413	127.28	<b>\$37,672</b>
02-01	ASHLEY	Crossett School District	57	\$5,678	2,316	2,438	170.28	\$35,291	185.28	<b>\$37,645</b>
66-06	SEBASTIAN	Mansfield School District	58	\$5,611	942	993	69.80	\$35,871	74.30	<b>\$37,572</b>
63-01	SALINE	Bauxite School District	59	\$4,956	943	997	60.31	\$35,659	64.31	<b>\$37,546</b>
40-03	LINCOLN	Star City School District	60	\$4,940	1,453	1,541	105.41	\$34,970	113.80	<b>\$37,542</b>
27-03	GRANT	Poyen School District	61	\$4,834	479	504	35.00	\$35,520	37.90	<b>\$37,505</b>
30-04	HOT SPRING	Malvern School District	62	\$5,533	2,074	2,182	158.95	\$36,004	170.20	<b>\$37,445</b>
24-04	FRANKLIN	Ozark School District	63	\$5,004	1,545	1,633	109.00	\$35,569	117.50	<b>\$37,331</b>
47-08	MISSISSIPPI	Gosnell School District	64	\$5,574	1,233	1,333	91.23	\$35,657	99.07	<b>\$37,259</b>
72-06	WASHINGTON	Prairie Grove School District	65	\$4,611	1,344	1,385	90.56	\$35,830	96.58	<b>\$37,243</b>
31-05	HOWARD	Nashville School District	66	\$5,308	1,697	1,791	130.48	\$35,086	140.18	<b>\$37,226</b>
36-01	JOHNSON	Clarksville School District	67	\$5,251	2,012	2,100	143.14	\$35,186	151.64	<b>\$37,223</b>
47-01	MISSISSIPPI	Armored School District	68	\$5,282	431	448	30.90	\$36,046	33.90	<b>\$37,188</b>
39-04	LEE	Lee County School District	69	\$6,899	1,599	1,737	112.58	\$35,942	127.58	<b>\$36,955</b>
54-03	PHILLIPS	Helena-W Helena School District	70	\$6,287	3,237	3,498	251.00	\$35,243	265.50	<b>\$36,863</b>
58-04	POPE	Pottsville School District	71	\$5,169	1,030	1,081	73.00	\$35,987	79.00	<b>\$36,858</b>
52-05	OUACHITA	Harmony Grove School District	72	\$5,361	763	808	56.50	\$35,504	59.50	<b>\$36,837</b>
65-01	SEARCY	Leslie School District	73	\$7,313	221	236	19.37	\$34,991	21.37	<b>\$36,831</b>
47-02	MISSISSIPPI	Blytheville School District	74	\$5,741	3,246	3,479	235.22	\$34,735	255.18	<b>\$36,778</b>
34-03	JACKSON	Newport School District	75	\$6,555	1,568	1,672	122.14	\$35,010	129.10	<b>\$36,754</b>



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LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				4	5	6	7			
45-02	MARION	Yellville-Summit School District	76	\$5,589	1,001	1,064	70.67	\$34,779	74.67	<b>\$36,747</b>
62-05	ST FRANCIS	Palestine-Wheatley School District	77	\$5,607	679	719	45.35	\$34,713	49.66	<b>\$36,734</b>
47-13	MISSISSIPPI	Osceola School District	78	\$6,017	1,650	1,748	128.16	\$35,416	136.48	<b>\$36,679</b>
17-03	CRAWFORD	Mountainburg School District	79	\$5,664	744	782	55.60	\$33,971	61.60	<b>\$36,672</b>
47-12	MISSISSIPPI	Manila School District	80	\$5,283	955	1,005	69.83	\$35,405	74.33	<b>\$36,586</b>
26-07	GARLAND	Mountain Pine School District	81	\$5,499	648	681	49.56	\$33,980	53.56	<b>\$36,582</b>
56-02	POINSETT	Harrisburg School District	82	\$5,570	986	1,048	74.76	\$34,988	79.76	<b>\$36,580</b>
28-07	GREENE	Greene County Tech School District	83	\$5,126	2,599	2,744	172.42	\$35,028	186.94	<b>\$36,565</b>
15-07	CONWAY	South Conway County School Distri	84	\$5,494	2,217	2,360	165.50	\$34,916	177.67	<b>\$36,560</b>
30-01	HOT SPRING	Bismarck School District	85	\$5,166	971	1,044	72.00	\$35,184	76.00	<b>\$36,549</b>
04-06	BENTON	Siloam Springs School District	86	\$5,228	2,723	2,873	194.67	\$35,318	205.97	<b>\$36,529</b>
51-02	NEWTON	Jasper School District	87	\$6,313	520	542	42.68	\$34,568	45.68	<b>\$36,480</b>
04-04	BENTON	Gravette School District	88	\$4,946	1,362	1,434	93.53	\$35,094	99.01	<b>\$36,448</b>
08-02	CARROLL	Eureka Springs School District	89	\$5,905	668	710	50.20	\$34,184	54.20	<b>\$36,422</b>
17-02	CRAWFORD	Cedarville School District	90	\$5,343	829	880	60.55	\$34,485	64.55	<b>\$36,361</b>
11-01	CLAY	Corning School District	91	\$5,521	1,029	1,108	78.60	\$34,268	86.18	<b>\$36,335</b>
32-01	INDEPENDENCE	Batesville School District	92	\$5,673	1,945	2,054	147.07	\$34,713	157.28	<b>\$36,292</b>
16-11	CRAIGHEAD	Nettleton School District	93	\$5,389	2,380	2,494	171.08	\$34,664	183.80	<b>\$36,283</b>
53-03	PERRY	Perryville School District	94	\$5,302	877	933	66.16	\$34,728	69.91	<b>\$36,276</b>
22-03	DREW	Monticello School District	95	\$5,057	2,040	2,126	136.60	\$33,485	147.10	<b>\$36,235</b>
12-04	CLEBURNE	West Side School District	96	\$5,271	512	538	39.70	\$34,564	42.70	<b>\$36,215</b>
44-02	MADISON	Kingston School District	97	\$6,766	219	230	19.36	\$33,160	21.36	<b>\$36,208</b>
29-03	HEMPSTEAD	Hope School District	98	\$5,317	2,635	2,763	192.50	\$34,681	208.50	<b>\$36,176</b>
46-05	MILLER	Texarkana School District	99	\$6,091	4,277	4,589	332.02	\$34,775	351.02	<b>\$36,072</b>
10-02	CLARK	Arkadelphia School District	100	\$6,005	2,152	2,256	156.51	\$34,188	167.13	<b>\$36,046</b>

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				4	5	6	7			
35-02	JEFFERSON	Dollarway School District	101	\$5,980	1,462	1,564	114.00	\$34,297	122.05	<b>\$36,021</b>
22-02	DREW	Drew Central School District	102	\$5,780	1,017	1,066	75.21	\$34,218	79.81	<b>\$36,005</b>
05-01	BOONE	Alpena School District	103	\$5,733	485	518	37.03	\$33,919	40.03	<b>\$35,965</b>
56-08	POINSETT	East Poinsett School District	104	\$5,318	769	824	57.95	\$34,348	61.95	<b>\$35,926</b>
54-04	PHILLIPS	Marvell School District	105	\$5,694	617	671	48.27	\$34,202	51.47	<b>\$35,917</b>
08-01	CARROLL	Berryville School District	106	\$5,402	1,552	1,634	110.12	\$34,824	117.76	<b>\$35,906</b>
21-04	DESHA	Dumas School District	107	\$5,943	1,578	1,661	120.00	\$34,454	129.00	<b>\$35,878</b>
68-04	SHARP	Highland School District	108	\$5,052	1,394	1,464	97.50	\$33,866	105.00	<b>\$35,859</b>
70-05	UNION	Mount Holly School District	109	\$8,521	186	196	22.00	\$33,206	25.00	<b>\$35,833</b>
67-01	SEVIER	DeQueen School District	110	\$4,784	1,782	1,870	107.55	\$33,198	119.95	<b>\$35,781</b>
16-12	CRAIGHEAD	Valley View School District	111	\$4,902	1,309	1,355	89.91	\$33,884	94.91	<b>\$35,745</b>
06-01	BRADLEY	Hermitage School District	112	\$5,185	550	565	29.71	\$33,519	32.83	<b>\$35,681</b>
26-01	GARLAND	Cutter Morning Star School District	113	\$5,503	632	669	53.37	\$33,207	57.29	<b>\$35,674</b>
25-03	FULTON	Viola School District	114	\$5,211	436	458	33.45	\$33,524	36.45	<b>\$35,654</b>
70-01	UNION	El Dorado School District	115	\$5,751	4,098	4,404	307.24	\$33,848	333.29	<b>\$35,633</b>
16-03	CRAIGHEAD	Brookland School District	116	\$4,855	1,079	1,123	82.00	\$33,778	86.00	<b>\$35,611</b>
11-06	CLAY	Clay County Central School District	117	\$4,901	661	688	50.25	\$32,736	51.25	<b>\$35,599</b>
50-06	NEVADA	Prescott School District	118	\$5,669	1,035	1,106	77.99	\$33,712	84.82	<b>\$35,594</b>
38-06	LAWRENCE	Sloan Hendrix School District	119	\$4,981	547	578	38.90	\$32,814	42.19	<b>\$35,552</b>
21-01	DESHA	Arkansas City School District	120	\$15,193	106	111	19.20	\$32,576	21.13	<b>\$35,515</b>
62-02	ST FRANCIS	Hughes School District	121	\$6,772	724	778	56.52	\$33,592	61.10	<b>\$35,495</b>
66-05	SEBASTIAN	Lavaca School District	122	\$4,985	811	852	58.38	\$33,405	62.33	<b>\$35,431</b>
75-04	YELL	Dardanelle School District	123	\$5,108	1,637	1,735	116.06	\$33,926	124.50	<b>\$35,428</b>
51-01	NEWTON	Deer School District	124	\$7,211	234	252	21.46	\$33,006	23.46	<b>\$35,392</b>
29-06	HEMPSTEAD	Spring Hill School District	125	\$5,628	471	494	38.96	\$33,137	41.56	<b>\$35,337</b>

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				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1	2	3	4	5	6	7
70-03	UNION	Junction City School District	126	\$5,874	595	625	47.00	\$33,878	50.00	<b>\$35,309</b>
06-02	BRADLEY	Warren School District	127	\$6,172	1,506	1,575	124.87	\$32,697	133.68	<b>\$35,270</b>
73-07	WHITE	Riverview School District	128	\$5,248	1,184	1,264	83.97	\$33,183	90.93	<b>\$35,240</b>
28-08	GREENE	Paragould School District	129	\$5,534	2,533	2,697	183.64	\$33,355	195.67	<b>\$35,234</b>
43-01	LONOKE	Lonoke School District	130	\$5,104	1,685	1,742	119.00	\$32,829	128.50	<b>\$35,210</b>
02-03	ASHLEY	Hamburg School District	131	\$5,968	1,552	1,630	114.14	\$32,512	124.14	<b>\$35,175</b>
32-09	INDEPENDENCE	Southside School District	132	\$5,197	1,293	1,368	92.82	\$33,231	101.57	<b>\$35,170</b>
72-08	WASHINGTON	West Fork School District	133	\$5,178	1,031	1,084	75.75	\$33,351	80.03	<b>\$35,162</b>
15-05	CONWAY	Wonderview School District	134	\$5,395	460	487	35.71	\$32,895	38.71	<b>\$35,073</b>
04-03	BENTON	Gentry School District	135	\$5,647	1,153	1,211	91.57	\$32,582	98.57	<b>\$35,068</b>
40-02	LINCOLN	Grady School District	136	\$7,202	255	264	19.93	\$31,115	22.93	<b>\$35,036</b>
66-04	SEBASTIAN	Hartford School District	137	\$5,952	438	470	38.20	\$33,583	41.20	<b>\$35,026</b>
59-01	PRAIRIE	Des Arc School District	138	\$4,841	665	695	45.80	\$33,490	48.80	<b>\$34,975</b>
32-11	INDEPENDENCE	Midland School District	139	\$6,053	556	582	40.71	\$32,842	44.71	<b>\$34,968</b>
70-08	UNION	Smackover School District	140	\$5,132	704	741	52.12	\$32,695	55.70	<b>\$34,949</b>
42-04	LOGAN	Scranton School District	141	\$5,589	378	394	30.14	\$32,659	33.14	<b>\$34,945</b>
56-05	POINSETT	Trumann School District	142	\$5,828	1,549	1,678	121.68	\$32,656	130.36	<b>\$34,928</b>
72-01	WASHINGTON	Elkins School District	143	\$5,110	937	970	70.13	\$33,079	74.13	<b>\$34,886</b>
36-04	JOHNSON	Lamar School District	144	\$5,637	1,059	1,115	83.00	\$33,071	88.00	<b>\$34,858</b>
42-03	LOGAN	Paris School District	145	\$5,148	1,112	1,167	79.35	\$32,769	84.50	<b>\$34,830</b>
01-04	ARKANSAS	Stuttgart School District	146	\$5,306	1,817	1,924	136.70	\$32,824	148.68	<b>\$34,800</b>
08-03	CARROLL	Green Forest School District	147	\$5,576	1,140	1,201	89.44	\$32,916	95.69	<b>\$34,796</b>
23-05	FAULKNER	Mayflower School District	148	\$5,021	860	907	67.60	\$33,176	72.54	<b>\$34,775</b>
68-02	SHARP	Cave City School District	149	\$5,434	939	994	71.41	\$33,485	75.91	<b>\$34,737</b>
58-01	POPE	Atkins School District	150	\$5,466	1,071	1,135	90.00	\$33,401	94.00	<b>\$34,736</b>

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				1	2	3	4	5	6	7
32-06	INDEPENDENCE	Newark School District	151	\$8,746	510	536	54.50	\$33,242	58.30	<b>\$34,714</b>
70-09	UNION	Strong School District	152	\$6,377	486	502	42.50	\$33,227	45.50	<b>\$34,700</b>
30-02	HOT SPRING	Glen Rose School District	153	\$5,074	987	1,054	70.57	\$33,337	75.57	<b>\$34,660</b>
25-02	FULTON	Salem School District	154	\$4,948	702	733	50.67	\$33,140	53.47	<b>\$34,636</b>
35-01	JEFFERSON	Alzheimer Unified School District	155	\$6,331	500	525	39.75	\$32,857	42.75	<b>\$34,620</b>
10-03	CLARK	Gurdon School District	156	\$5,676	842	889	67.33	\$32,696	72.33	<b>\$34,594</b>
47-06	MISSISSIPPI	South Mississippi County School Di	157	\$5,531	1,376	1,470	113.15	\$33,016	121.90	<b>\$34,573</b>
16-13	CRAIGHEAD	Riverside School District	158	\$5,309	772	810	63.50	\$33,626	67.50	<b>\$34,562</b>
01-01	ARKANSAS	DeWitt School District	159	\$5,138	1,111	1,169	84.32	\$33,470	89.52	<b>\$34,547</b>
74-03	WOODRUFF	McCrary School District	160	\$4,874	632	671	48.88	\$32,905	51.83	<b>\$34,545</b>
07-01	CALHOUN	Hampton School District	161	\$5,547	748	783	57.62	\$33,111	61.62	<b>\$34,539</b>
70-11	UNION	Union School District	162	\$5,768	309	322	24.00	\$31,772	27.00	<b>\$34,518</b>
20-02	DALLAS	Fordyce School District	163	\$6,076	1,143	1,206	90.67	\$33,160	96.67	<b>\$34,501</b>
43-02	LONOKE	England School District	164	\$6,003	878	934	75.43	\$32,636	81.43	<b>\$34,492</b>
74-02	WOODRUFF	Cotton Plant School District	165	\$7,955	221	233	21.70	\$32,554	24.20	<b>\$34,465</b>
72-05	WASHINGTON	Lincoln Consolidated School District	166	\$5,220	956	1,016	71.02	\$32,352	75.02	<b>\$34,448</b>
48-01	MONROE	Brinkley School District	167	\$6,588	953	1,017	76.86	\$32,954	81.86	<b>\$34,432</b>
05-05	BOONE	Valley Springs School District	168	\$5,225	859	895	69.60	\$32,246	73.60	<b>\$34,314</b>
16-05	CRAIGHEAD	Buffalo Island Central School Distric	169	\$5,480	765	798	64.84	\$32,994	68.84	<b>\$34,219</b>
14-06	COLUMBIA	Waldo School District	170	\$6,494	378	400	30.89	\$29,916	34.46	<b>\$34,214</b>
23-04	FAULKNER	Guy Perkins School District	171	\$5,323	355	375	26.73	\$31,977	29.73	<b>\$34,196</b>
46-03	MILLER	Fouke School District	172	\$5,133	805	849	59.00	\$32,800	63.00	<b>\$34,196</b>
41-01	LITTLE RIVER	Ashdown School District	173	\$5,483	1,575	1,663	121.60	\$32,699	131.60	<b>\$34,175</b>
53-01	PERRY	East End School District	174	\$5,107	713	755	45.80	\$34,217	51.80	<b>\$34,169</b>
75-05	YELL	Fourche Valley School District	175	\$7,840	163	171	16.58	\$32,075	19.00	<b>\$34,151</b>

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 7 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1			4	5	6	7
30-03	HOT SPRING	Magnet Cove School District	176	\$4,756	780	827	53.26	\$32,136	57.26	<b>\$34,150</b>
13-04	CLEVELAND	Woodlawn School District	177	\$4,786	535	560	39.50	\$32,582	42.50	<b>\$34,126</b>
31-02	HOWARD	Dierks School District	178	\$5,351	558	585	45.24	\$32,812	48.24	<b>\$34,123</b>
44-03	MADISON	Saint Paul School District	179	\$5,516	321	347	25.50	\$32,299	27.50	<b>\$34,039</b>
31-06	HOWARD	Umpire School District	180	\$10,545	103	109	16.72	\$31,168	19.08	<b>\$34,022</b>
32-10	INDEPENDENCE	Sulphur Rock School District	181	\$6,027	331	353	28.43	\$32,137	30.43	<b>\$34,013</b>
31-04	HOWARD	Mineral Springs School District	182	\$5,482	486	515	40.00	\$31,342	43.95	<b>\$34,000</b>
43-03	LONOKE	Carlisle School District	183	\$4,848	663	696	49.50	\$31,445	52.46	<b>\$33,907</b>
12-03	CLEBURNE	Quitman School District	184	\$5,608	555	596	49.00	\$32,738	52.00	<b>\$33,879</b>
18-02	CRITTENDEN	Earle School District	185	\$7,844	755	834	62.00	\$30,590	67.30	<b>\$33,841</b>
30-05	HOT SPRING	Ouachita School District	186	\$5,466	373	389	29.38	\$30,792	31.38	<b>\$33,825</b>
38-04	LAWRENCE	Hoxie School District	187	\$5,288	890	935	71.00	\$32,496	75.50	<b>\$33,817</b>
15-03	CONWAY	Nemo Vista School District	188	\$5,670	402	429	31.60	\$32,467	34.60	<b>\$33,797</b>
57-05	POLK	Wickes School District	189	\$5,489	507	539	40.00	\$31,354	43.43	<b>\$33,772</b>
73-04	WHITE	White County Central School Distric	190	\$5,042	600	627	46.83	\$31,580	50.83	<b>\$33,690</b>
66-03	SEBASTIAN	Hackett School District	191	\$5,453	519	549	45.00	\$32,098	48.00	<b>\$33,661</b>
61-02	RANDOLPH	Maynard School District	192	\$5,508	497	526	40.37	\$32,053	43.29	<b>\$33,653</b>
75-03	YELL	Danville School District	193	\$5,352	740	773	63.24	\$31,495	67.24	<b>\$33,627</b>
69-04	STONE	Rural Special School District	194	\$5,723	215	226	18.75	\$32,144	19.94	<b>\$33,626</b>
54-02	PHILLIPS	Elaine School District	195	\$7,467	341	368	34.50	\$31,944	37.50	<b>\$33,596</b>
70-06	UNION	Norphlet School District	196	\$5,583	511	536	41.50	\$30,811	44.50	<b>\$33,572</b>
04-07	BENTON	Pea Ridge School District	197	\$5,423	1,065	1,123	85.10	\$32,287	89.10	<b>\$33,571</b>
48-03	MONROE	Holly Grove School District	198	\$8,020	254	265	21.40	\$31,344	23.40	<b>\$33,527</b>
71-02	VAN BUREN	Clinton School District	199	\$5,696	1,115	1,170	95.21	\$31,697	100.21	<b>\$33,521</b>
41-02	LITTLE RIVER	Foreman School District	200	\$5,582	475	494	37.20	\$31,688	40.20	<b>\$33,521</b>

**ANNUAL FISCAL REPORT ANALYSIS - COLUMN 7 RANKED IN DESCENDING ORDER 2001-2002 ACTUAL**

LEA	County	District	Rank	Per Pupil Expenditure			K-12	Avg Salary	Certified	Avg Salary
				1	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1	2	3	4	5	6	7
52-01	OUACHITA	Bearden School District	201	\$5,847	689	721	60.00	\$31,058	64.00	<b>\$33,515</b>
01-02	ARKANSAS	Gillett School District	202	\$7,016	220	228	23.50	\$31,096	26.50	<b>\$33,498</b>
58-02	POPE	Dover School District	203	\$5,548	1,246	1,332	103.50	\$31,866	111.50	<b>\$33,438</b>
16-02	CRAIGHEAD	Westside Consolidated School Distr	204	\$5,057	1,561	1,624	114.37	\$32,245	120.87	<b>\$33,396</b>
09-01	CHICOT	Dermott School District	205	\$5,977	682	706	51.80	\$30,585	56.00	<b>\$33,390</b>
61-04	RANDOLPH	Randolph County School District	206	\$6,013	266	280	22.52	\$30,844	25.52	<b>\$33,382</b>
65-02	SEARCY	Marshall School District	207	\$5,638	675	716	53.27	\$31,223	56.27	<b>\$33,372</b>
70-07	UNION	Parkers Chapel School District	208	\$5,088	648	675	51.65	\$31,304	54.65	<b>\$33,353</b>
14-04	COLUMBIA	Taylor School District	209	\$6,134	297	316	26.91	\$31,261	28.91	<b>\$33,318</b>
64-01	SCOTT	Waldron School District	210	\$4,691	1,560	1,649	113.85	\$32,299	121.37	<b>\$33,284</b>
73-10	WHITE	Rose Bud School District	211	\$5,139	753	794	54.50	\$31,788	59.50	<b>\$33,281</b>
51-04	NEWTON	Western Grove School District	212	\$6,725	244	258	21.50	\$31,149	24.00	<b>\$33,240</b>
11-04	CLAY	Piggott School District	213	\$4,878	936	976	68.59	\$32,029	73.00	<b>\$33,220</b>
55-04	PIKE	Murfreesboro School District	214	\$5,950	471	503	47.68	\$30,666	50.68	<b>\$33,210</b>
58-03	POPE	Hector School District	215	\$5,509	694	724	58.80	\$32,036	61.72	<b>\$33,163</b>
16-01	CRAIGHEAD	Bay School District	216	\$4,631	589	626	43.66	\$31,930	46.58	<b>\$33,157</b>
50-04	NEVADA	Emmet School District	217	\$4,981	287	304	24.70	\$31,287	26.70	<b>\$33,108</b>
25-01	FULTON	Mammoth Spring School District	218	\$5,698	415	427	37.06	\$31,272	40.06	<b>\$33,108</b>
38-08	LAWRENCE	Walnut Ridge School District	219	\$5,415	721	767	58.33	\$31,517	62.00	<b>\$33,065</b>
57-01	POLK	Acorn School District	220	\$6,004	409	441	33.90	\$31,090	36.98	<b>\$33,059</b>
51-03	NEWTON	Mount Judea School District	221	\$9,989	216	237	19.72	\$31,229	21.42	<b>\$33,032</b>
67-03	SEVIER	Horatio School District	222	\$5,187	764	794	61.00	\$31,489	64.75	<b>\$32,994</b>
56-04	POINSETT	Marked Tree School District	223	\$5,620	692	738	54.38	\$31,602	57.38	<b>\$32,889</b>
49-01	MONTGOMERY	Caddo Hills School District	224	\$5,446	563	603	44.51	\$31,162	47.51	<b>\$32,878</b>
13-03	CLEVELAND	Rison School District	225	\$6,298	609	639	49.00	\$31,549	52.00	<b>\$32,845</b>

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LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1			4	5	6	7
42-02	LOGAN	Magazine School District	226	\$6,073	494	527	40.09	\$31,043	43.09	<b>\$32,731</b>
12-01	CLEBURNE	Concord School District	227	\$5,203	438	458	33.50	\$31,087	36.00	<b>\$32,730</b>
03-02	BAXTER	Cotter School District	228	\$5,492	588	619	48.74	\$30,827	51.74	<b>\$32,725</b>
73-01	WHITE	Bald Knob School District	229	\$5,455	1,230	1,295	95.30	\$31,156	101.75	<b>\$32,719</b>
09-02	CHICOT	Eudora School District	230	\$6,178	698	725	59.49	\$30,315	65.79	<b>\$32,643</b>
24-05	FRANKLIN	Pleasant View School District	231	\$6,371	219	230	22.50	\$29,856	24.50	<b>\$32,574</b>
71-05	VAN BUREN	South Side School District	232	\$5,815	464	490	42.36	\$30,971	45.36	<b>\$32,529</b>
55-01	PIKE	Delight School District	233	\$5,471	365	379	30.14	\$30,929	32.64	<b>\$32,529</b>
75-08	YELL	Plainview-Rover School District	234	\$6,242	292	308	24.00	\$30,323	26.00	<b>\$32,504</b>
37-03	LAFAYETTE	Stamps School District	235	\$5,580	604	623	48.90	\$30,952	52.15	<b>\$32,477</b>
33-02	IZARD	Melbourne School District	236	\$5,028	513	532	39.82	\$30,682	43.39	<b>\$32,461</b>
73-03	WHITE	Bradford School District	237	\$5,266	534	564	43.74	\$30,697	47.74	<b>\$32,451</b>
34-05	JACKSON	Jackson County School District	238	\$5,097	587	627	46.25	\$30,282	49.75	<b>\$32,435</b>
09-03	CHICOT	Lakeside School District	239	\$5,531	985	1,038	84.00	\$30,635	89.51	<b>\$32,415</b>
75-09	YELL	Western Yell County School District	240	\$5,847	420	444	36.50	\$31,181	39.50	<b>\$32,367</b>
19-03	CROSS	Parkin School District	241	\$6,229	383	400	34.24	\$29,735	37.74	<b>\$32,365</b>
24-03	FRANKLIN	County Line School District	242	\$5,504	530	562	47.25	\$30,070	50.25	<b>\$32,354</b>
56-07	POINSETT	Weiner School District	243	\$6,795	354	378	34.15	\$30,492	37.15	<b>\$32,352</b>
32-03	INDEPENDENCE	Cushman School District	244	\$5,511	383	407	32.10	\$30,270	35.10	<b>\$32,273</b>
04-02	BENTON	Decatur School District	245	\$5,396	514	540	41.13	\$29,552	44.99	<b>\$32,248</b>
36-06	JOHNSON	Westside School District	246	\$5,487	592	629	48.00	\$31,016	51.00	<b>\$32,227</b>
49-04	MONTGOMERY	Oden School District	247	\$6,945	222	234	21.65	\$29,614	23.65	<b>\$32,225</b>
54-05	PHILLIPS	Lake View School District	248	\$7,338	163	163	17.12	\$29,335	19.04	<b>\$32,219</b>
37-02	LAFAYETTE	Lewisville School District	249	\$5,840	486	511	38.20	\$29,636	41.90	<b>\$32,216</b>
21-05	DESHA	McGehee School District	250	\$5,645	1,133	1,179	87.31	\$30,625	94.85	<b>\$32,168</b>

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LEA	County	District	Rank	Per Pupil	ADA	ADM	K-12	Avg Salary	Certified	Avg Salary
				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1			4	5	6	7
49-02	MONTGOMERY	Mount Ida School District	251	\$4,530	539	562	38.47	\$30,280	41.47	<b>\$32,165</b>
57-02	POLK	Hatfield School District	252	\$5,724	307	327	27.00	\$29,788	29.75	<b>\$32,146</b>
75-07	YELL	Ola School District	253	\$5,605	498	531	43.50	\$30,032	46.50	<b>\$32,143</b>
48-02	MONROE	Clarendon School District	254	\$5,536	515	541	45.00	\$30,574	48.36	<b>\$32,142</b>
67-04	SEVIER	Lockesburg School District	255	\$5,271	390	409	31.63	\$31,240	35.57	<b>\$32,141</b>
68-03	SHARP	Evening Shade School District	256	\$5,501	308	322	26.85	\$30,695	29.65	<b>\$32,094</b>
55-03	PIKE	Kirby School District	257	\$7,463	379	405	35.00	\$30,410	38.00	<b>\$32,057</b>
57-04	POLK	Van Cove School District	258	\$5,826	370	392	32.50	\$30,076	35.50	<b>\$32,014</b>
55-02	PIKE	Centerpoint School District	259	\$5,302	899	949	72.82	\$30,333	77.32	<b>\$31,993</b>
37-01	LAFAYETTE	Bradley School District	260	\$5,396	358	376	28.68	\$30,569	31.68	<b>\$31,968</b>
38-05	LAWRENCE	Lynn School District	261	\$5,714	218	227	19.50	\$30,031	21.50	<b>\$31,952</b>
28-01	GREENE	Delaplaine School District	262	\$5,824	306	319	27.80	\$29,874	30.60	<b>\$31,882</b>
61-01	RANDOLPH	Biggers Reyno School District	263	\$7,423	208	220	23.86	\$29,230	26.36	<b>\$31,854</b>
33-06	IZARD	Izard County Consolidated School	264	\$6,569	463	495	45.27	\$29,829	48.31	<b>\$31,843</b>
13-01	CLEVELAND	Kingsland School District	265	\$5,807	284	298	22.89	\$29,623	25.44	<b>\$31,765</b>
29-05	HEMPSTEAD	Saratoga School District	266	\$7,429	180	191	20.00	\$29,191	22.00	<b>\$31,748</b>
71-04	VAN BUREN	Shirley School District	267	\$5,747	470	495	39.78	\$30,362	42.53	<b>\$31,747</b>
73-08	WHITE	McRae School District	268	\$6,091	310	330	29.12	\$29,623	32.12	<b>\$31,696</b>
69-02	STONE	Stone County School District	269	\$5,797	274	287	24.85	\$30,064	27.00	<b>\$31,676</b>
73-09	WHITE	Pangburn School District	270	\$4,937	700	722	55.55	\$29,586	60.55	<b>\$31,619</b>
29-01	HEMPSTEAD	Blevins School District	271	\$6,058	444	471	38.02	\$29,513	40.97	<b>\$31,542</b>
21-02	DESHA	Delta Special School District	272	\$6,765	230	243	22.05	\$29,411	24.05	<b>\$31,503</b>
59-02	PRAIRIE	DeValls Bluff School District	273	\$5,631	388	407	33.59	\$29,496	36.59	<b>\$31,495</b>
34-04	JACKSON	Swifton School District	274	\$6,203	265	281	23.83	\$29,083	25.83	<b>\$31,481</b>
32-02	INDEPENDENCE	Cord Charlotte School District	275	\$5,789	274	289	25.73	\$28,794	28.23	<b>\$31,460</b>



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				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1			4	5	6	7
24-01	FRANKLIN	Altus Denning School District	276	\$6,245	221	238	22.80	\$28,948	25.01	<b>\$31,399</b>
33-03	IZARD	Mount Pleasant School District	277	\$5,611	308	313	25.58	\$31,115	28.08	<b>\$31,352</b>
14-07	COLUMBIA	Walker School District	278	\$6,120	211	221	21.26	\$27,456	23.26	<b>\$31,235</b>
17-04	CRAWFORD	Mulberry School District	279	\$5,443	358	384	32.54	\$29,459	35.44	<b>\$31,226</b>
38-01	LAWRENCE	Black Rock School District	280	\$5,499	363	384	32.95	\$28,886	35.58	<b>\$31,190</b>
59-03	PRAIRIE	Hazen School District	281	\$5,140	396	417	32.93	\$29,715	35.93	<b>\$31,178</b>
03-04	BAXTER	Norfolk School District	282	\$5,421	456	475	37.42	\$28,931	40.14	<b>\$31,144</b>
23-06	FAULKNER	Mount Vernon-Enola School District	283	\$5,437	441	464	35.12	\$29,093	38.62	<b>\$31,065</b>
18-05	CRITTENDEN	Turrell School District	284	\$6,360	389	405	34.19	\$28,574	36.93	<b>\$31,042</b>
05-04	BOONE	Omaha School District	285	\$6,501	368	392	36.95	\$29,197	39.67	<b>\$31,015</b>
46-01	MILLER	Bright Star School District	286	\$6,040	194	203	17.50	\$29,112	19.50	<b>\$30,928</b>
74-01	WOODRUFF	Augusta School District	287	\$6,486	531	568	49.39	\$28,897	52.39	<b>\$30,840</b>
65-03	SEARCY	Saint Joe School District	288	\$7,146	217	230	23.67	\$28,864	25.63	<b>\$30,755</b>
71-01	VAN BUREN	Alread School District	289	\$9,313	78	82	12.05	\$27,970	13.47	<b>\$30,627</b>
33-01	IZARD	Calico Rock School District	290	\$5,326	533	565	43.44	\$28,453	46.44	<b>\$30,612</b>
63-06	SALINE	Paron School District	291	\$8,622	244	257	27.42	\$28,716	29.42	<b>\$30,509</b>
71-03	VAN BUREN	Scotland School District	292	\$7,405	116	122	14.20	\$29,564	15.70	<b>\$30,432</b>
70-02	UNION	Huttig School District	293	\$7,069	226	240	25.00	\$28,874	26.28	<b>\$30,302</b>
19-01	CROSS	Cross County School District	294	\$5,911	734	785	60.44	\$28,890	64.19	<b>\$30,206</b>
18-01	CRITTENDEN	Crawfordsville School District	295	\$7,694	237	254	23.70	\$28,022	26.70	<b>\$30,173</b>
12-05	CLEBURNE	Wilburn School District	296	\$7,370	165	174	18.85	\$27,537	21.27	<b>\$30,038</b>
52-06	OUACHITA	Stephens School District	297	\$6,167	344	361	32.80	\$26,876	35.80	<b>\$29,980</b>
20-01	DALLAS	Carthage School District	298	\$9,247	121	125	16.00	\$28,532	17.75	<b>\$29,855</b>
01-05	ARKANSAS	Humphrey School District	299	\$5,841	270	284	24.00	\$28,173	26.80	<b>\$29,800</b>
68-05	SHARP	Williford School District	300	\$6,457	224	236	22.88	\$28,298	25.25	<b>\$29,794</b>

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				Expenditure	2	3	Cert. FTE	K-12 Cert. FTE	FTE	Cert. Pers.
				1			4	5	6	7
36-05	JOHNSON	Oark School District	301	\$8,650	137	146	19.42	\$27,348	21.42	<b>\$29,776</b>
72-09	WASHINGTON	Winslow School District	302	\$6,474	272	284	22.94	\$27,499	25.86	<b>\$29,654</b>
05-06	BOONE	Lead Hill School District	303	\$5,644	370	379	29.56	\$27,786	31.56	<b>\$29,436</b>
02-02	ASHLEY	Fountain Hill School District	304	\$5,782	258	276	20.98	\$27,440	22.91	<b>\$29,191</b>
65-04	SEARCY	Witts Springs School District	305	\$11,042	59	62	11.32	\$26,402	13.32	<b>\$28,722</b>
38-07	LAWRENCE	River Valley School District	306	\$5,533	318	331	27.60	\$27,067	30.76	<b>\$28,708</b>
45-03	MARION	Marion County Rural School District	307	\$6,322	268	279	26.21	\$26,698	28.21	<b>\$28,645</b>
40-01	LINCOLN	Gould School District	308	\$6,942	219	228	22.01	\$27,027	24.01	<b>\$28,475</b>
53-02	PERRY	Perry Casa School District	309	\$8,421	122	131	16.58	\$26,097	19.16	<b>\$28,185</b>
14-03	COLUMBIA	McNeil School District	310	\$6,651	263	276	25.00	\$25,359	28.00	<b>\$27,925</b>