



AGENDA

STATE BOARD OF EDUCATION

November 4, 2013

Arkansas Department of Education

ADE Auditorium

9:00 AM

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Reports

Report-1 Chair's Report

Presenter: Brenda Gullett

Report-2 Commissioner's Report

Presenter: Dr. Tom Kimbrell

Report-3 Update on Common Core State Standards, PARCC and School Improvement

Information is provided to keep the State Board of Education apprised of the Department's work activities associated with college and career readiness and school improvement.

Presenter: Dr. Megan Witonski

Report-4 Recognition of the 2014 Arkansas Superintendent of the Year - Dr. Kim Wilbanks

Recognition of the 2014 Arkansas Superintendent of the Year - Dr. Kim Wilbanks

Presenter: Dr. Tom Kimbrell

Report-5 PCSSD Fiscal Distress and Facilities Plan Report

Presenter: Dr. Jerry Guess

Report-6 Priority Schools Report

Presenter: Dr. John Hoy, Dr. Megan Witonski and Elbert Harvey

Consent Agenda

C-1 Minutes - October 14, 2013

Presenter: Deborah Coffman

C-2 Commitment to Principles of Desegregation Settlement Agreement: Report on the

Execution of the Implementation Plan

By the Court Order of December 1, 1993, the Arkansas Department of Education (ADE) is required to file a monthly Project Management Tool (PMT) to the court and the parties to assure its commitment to the Desegregation Plan. This report describes the progress the ADE has made since March 15, 1994, in complying with the provisions of the Implementation Plan (Plan) and itemizes the ADE's progress against the timelines presented in the Plan. The November report summarizes the PMT for October.

Presenter: John Hoy and Willie Morris

C-3 Newly Employed, Promotions and Separations

The applicant data from this information is used to compile the Applicant Flow Chart forms for the Affirmative Action Report, which demonstrates the composition of applicants through the selecting, hiring, promoting and terminating process. The information is needed to measure the effectiveness of our recruitment, hiring and promotion efforts and is in conformity with federal government guidelines, which require us to compile statistical information about applicants for employment.

Presenter: Dr. Karen Walters and Clemetta Hood

C-4 Report on Waivers to School Districts for Teachers Teaching Out of Area for Longer than Thirty (30) Days, Ark. Code Ann. §6-17-309.

Arkansas Code Annotated §6-17-309 requires local school districts to secure a waiver when classrooms are staffed with unlicensed teachers for longer than 30 days. Requests were received from 114 school districts covering a total of 379 waivers. There were also requests for long-term substitutes from 27 school districts requesting a total of 35 waivers for long-term substitutes. None of these requests were from a district in academic distress. These requests have been reviewed, and either approved or denied by Department Staff, and are consistent with program guidelines.

Presenter: Dr. Karen Walters

C-5 Progress Report on Status of Districts Classified in Fiscal Distress

Currently nine districts are classified by the State Board of Education as being in Fiscal Distress. Department staff conducts on-site visits, reviews district financial improvement plans and financial reports, and works with Fiscal Distress districts on issues specific to the individual districts. The nine districts in Fiscal Distress are Alpena, Brinkley, Hartford, Helena-West Helena, Hermitage, Hughes, Mineral Springs, Pulaski County Special, and Western Yell County. The Progress Report on the status of each district contains a District Profile and an Unrestricted Funds Report which includes a summary of revenue and expenditures. The Department is requesting the State Board of Education accept this report in compliance with Ark.Code Ann. §6-20-1908(g), which requires the Department to submit an evaluation on the status of each district in Fiscal Distress every six months.

Presenter: Mike Hernandez and Hazel Burnett

C-6 Consideration of the Recommendation of the Professional Licensure Standards Board for Case # 13-141—Michelle Dawn Harper

Violation of Standard 7: An educator refrains from using, possessing and/or being under the influence of alcohol, tobacco, or unauthorized drugs or substances while on school premises or at school-sponsored activities involving students. Recommendation: The Professional Licensure Standards Board's Ethics Subcommittee is recommending suspension of the license of Michelle Dawn Harper for two (2) years, a fine of \$100, and counseling for alcohol treatment with a letter from the counselor stating that the educator is approved to work around children. Ms. Harper was notified by letter dated August 19, 2013 of the recommendations of the Subcommittee. Her certified letter was returned, but regular mail was not. More than thirty (30) days has elapsed since the notices were mailed.

Presenter: Michael Smith

C-7 Consideration of Voluntary Surrender of Arkansas Educator's License—Case # 12-061—Brittany Lynn Burns

Brittany Lynn Burns surrendered her teaching license as evidenced by her signed consent form. Arkansas Law does not provide for the mere surrender of a license. As a result, the board's acceptance of the surrender of her license will result in its permanent revocation.

Presenter: Michael Smith

Action Agenda

A-1 Proposed School Board Resolution

The Arkansas School Boards Association request the Board acknowledge local school boards with a resolution.

Presenter: Dr. Tony Protho, Executive Director of ASBA

A-2 Consideration of New Rule for Public Comment: Proposed Rules Governing the Leader Excellence and Development System

The Department recommends the promulgation of a new rule to be known as the Rules Governing the Leader Excellence and Development System (LEADS) to implement an administrator evaluation system for school districts to evaluate administrators that weights an administrator evaluation on student performance and growth to the same extent as provided for teachers under the Teacher Excellence and Support System, pursuant to Ark. Code Ann. § 6-17-2809 and Act 709 of 2013.

Presenter: Cheryl Reinhart

A-3 Consideration for Public Comment: Rules Governing Ethical Guidelines and Prohibitions for Educational Administrators, Employees, Board Members, and Other Parties

Act 608 of 2013 amended Ark. Code Ann. § 6-24-101 et seq. relating to ethical prohibitions for administrators, board members, and employees. Revisions to these rules include the necessary changes based on Act 608 of 2013. The State Board approved these revisions for public comment on September 9, 2013. Public comments were received and additional revisions were made to the rules as a result of the comments. Accordingly, Department staff respectfully requests that the State Board approve the proposed rules for a second public comment period.

Presenter: Kendra Clay

A-4 Consideration for Final Approval: Rules Governing the School District Educational Excellence Trust Funds

Acts 1138 and 1278 of 2013 amended Arkansas law related to Educational Excellence Trust Funds. Additionally, the current version of the Arkansas Department of Education Rules Governing School District Educational Excellence Trust Funds has not been revised since 1996. The State Board approved these revisions for a second public comment period on September 9, 2013. No public comments were received. Accordingly, Department staff respectfully requests that the State Board give final approval to these rules.

Presenter: Kendra Clay

A-5 Hearing on Waiver Request for Teaching License – Melvin T. Ewart

Melvin T. Ewart holds a lifetime teaching license. The Department notified Mr. Ewart that a background check conducted for the purpose of his employment at an Arkansas school district revealed a disqualifying offense under Ark. Code Ann. § 6-17-410(c). On October 15, 2013, Mr. Ewart requested a hearing before the State Board to seek a

waiver of the offense. Mr. Ewart represents himself.

Presenter: Cheryl Reinhart

**Minutes
State Board of Education Meeting
Monday, October 14, 2013**

The State Board of Education met Monday, October 14, 2013, in the auditorium of the Department of Education building. Chair Brenda Gullett called the meeting to order at 9 a.m.

Present: Brenda Gullett, Chair; Sam Ledbetter, Vice-Chairman; Alice Mahony; Dr. Jay Barth; Mireya Reith; Vicki Saviers; Toyce Newton; Diane Zook; Joe Black; Dr. Tom Kimbrell, Commissioner; and Alexia Weimer, Teacher of the Year

Reports

Chair's Report

Ali Weimer recognized the top four finalists for 2014 Arkansas Teacher of the Year: Lisa Gray, Debra Lamb, Sue Johnston, and Jonathan Crossley. The 2014 Arkansas Teacher of the Year winner will be announced at a later date.

Commissioner's Report

Dr. Tom Kimbrell recognized the 2013 Arkansas AP Scholars, Arhita Dasgupta and Rafeh N. Qureshi.

Dr. Karen Walters recognized new PLSB investigators, Bryan Presley and April Daniels. Dr. Walters also recognized the PLSB team for their dedicated work.

Update on Common Core State Standards, PARCC and School Improvement

Dr. Megan Witonski, Assistant Commissioner, reported the Division of Learning Services is designing a communication plan and working on a digital learning strategic plan. Dr. Witonski introduced Kevin Beaumont as the new Coordinator of Professional Development.

The Educator Leader Cadre recently met in Chicago to consider how to better communicate the connections between Common Core State Standards and next generation assessments. The cadre will work on videos of what CCSS looks like in ELA and math classrooms.

21 videos of STEM Classrooms will be released in November 2013 through a partnership with Arkansas IDEAS. Cohort Three LDC/MDC training is beginning

for priority schools. This will bring the total to 145 schools implementing LDC/MDC.

PARCC field-testing will begin Spring 2014. Of the districts included in the random sample, 96.7% of districts agreed to participate. Laura Slover has been selected as the new CEO of PARCC, Inc. PARCC professional development modules will be released 2014-2015.

2013 AAIMS Report

Dr. Ken James, President of AAIMS, provided an overview of the 2013 AAIMS results. He introduced Lynn Harrison, Program Manager of AAIMS. Dr. James recognized the 89th General Assembly, Dr. Kimbrell and Dr. Abernathy for their support of recent legislation and appropriation for AAIMS.

34th Arkansas Governor's School Report

Director Lyle Rupert reported the Arkansas Governor's School, held at Hendrix College, is a six-week program that integrates curricular, co-curricular and extra-curricular activities at no cost to 400 gifted and talented students. The schools will strive to get more students and more counties involved. More information is available at www.hendrix.edu/ags.

Report on Act 1280

Cathi Swan, State Coordinator for Distance Learning, reported ADE is accepting online provider applications until January 17, 2014.

Additional Announcement

Dr. Kimbrell reported no furloughs of federal-funded employees at ADE at this time of the federal shutdown. ADE was able to access forward-funded federal programs. Food services are not forward-funded; instead they are on a reimbursement basis. Schools will have to carry the balance until federal reimbursements are available.

Consent Agenda

Professional Licensure Standards Board (PLSB) Attorney Cheryl Reinhart reported the September minutes reflect a correction relating to a PLSB case,

Jonathan Gosdin, in that his original PLSB sanction was misidentified as suspension. It was, in fact, probation and the September 9, 2013 minutes reflect that correction.

Ms. Reith moved, seconded by Dr. Barth, to approve the consent agenda. The motion carried unanimously.

Item included in the Consent Agenda:

- Minutes - September 9, 2013
- Review of Loan and Bond Applications
- Commitment to Principles of Desegregation Settlement Agreement: Report on the Execution of the Implementation Plan
- Newly Employed, Promotions and Separations
- Waivers Request for the Month of October
- Report on the Cross County Elementary Technology Academy Class Size Waiver
- Consideration of the Recommendation of the Professional Licensure Standards Board for Suspension of License for Three (3) Years, Drug and Alcohol Rehabilitation Treatment, and a Fine of \$100 for Case #13-011 – Justin Blake Gregory
- Consideration of the Recommendation of the Professional Licensure Standards Board for Probation of License for One (1) Year and a fine of \$75 for Case 13-070 – James Eric Cannon
- Consideration of the Recommendation of the Professional Licensure Standards Board for Suspension of License for Two (2) Years and a Fine of \$100 for Case #13-114 – Rhett Alan Kelley
- Consideration of the Recommendation of the Professional Licensure Standards Board for a Written Reprimand and a Fine of \$50 for Case #13-113 – Melville H. Hall
- Consideration of the Recommendation of the Professional Licensure Standards Board for a Written Warning for Case #13-128 – Irma White
- Consideration of the Recommendation of the Professional Licensure Standards Board for Probation of License for Two (2) Years and a Fine of \$75 for Case 13-137– Bonnie Gail Moody
- Consideration of the Recommendation of the Professional Licensure Standards Board for Probation of License for Three (3) Years and a fine of \$75, as well as Social Media Training for Case 13-142 – Sean Roberts Ryan
- Consideration of the Recommendation of the Professional Licensure Standards Board for a Written Reprimand and a Fine of \$50 for Case #13-157 – James Robert Wilson
- Consideration of the Recommendation of the Professional Licensure Standards Board for a Written Reprimand and a Fine of \$50 for Case #T13-004 – Marcia Lynn Scott
- Consideration of the Recommendation of the Professional Licensure

Standards Board for a Written Reprimand and a fine of \$50 for Case #T13-009 – Carolyn Rae Johnson

- Consideration of the Recommendation of the Professional Licensure Standards Board for a Written Warning and Training on Proper Testing Procedures for Case #T13-010 – Paulette Hurt
- Consideration of the Recommendation of the Professional Licensure Standards Board for a Written Warning for Case #T13-014 – Robin Leann Tate
- Consideration of Voluntary Surrender of Arkansas Educator's License – Case # 13-179 – Nicholas Wayne Wooster

Action Agenda

Embedded Courses for Schools in the New Tech Network

ADE Public School Program Manager Thomas Coy reported Act 421 of 2013 allows curriculum frameworks from two (2) separate courses to be taught in a single course, known as a combined or embedded course. Several school districts made application to the Curriculum and Instruction Unit for approval of the combined or embedded course and assured in writing that the curriculum frameworks for both courses will be fully taught in the combined or embedded course. Department staff requested the Board approve the embedded courses for Oral Communication with English 9/10, understanding that when the curriculum frameworks for either of the courses is revised, a new course approval request must be submitted and approval must be requested at that time from the Board.

COHORT I (Began 2011-12)
Cross County High School
Lincoln High School

COHORT II (Began 2012-13)
Arkadelphia High School
Dumas High School
El Dorado High School
Highland High School
Hope High School
Marked Tree High School
Riverview High School
Van Buren High School

COHORT III (Began 2013-14)
Blytheville High School
Hillcrest High School
Trumann High School

Rogers New Technology High School

Ms. Saviers moved, seconded by Ms. Newton, to approve the embedded courses for schools in the New Tech Network. The motion carried unanimously.

The Board considered A-2, A-6 and A-7 together.

A-2 Consideration for Public Comment: Repeal of Rules and Regulations for Teacher Evaluation

The Department recommended the repeal of the Rules and Regulations for Teacher Evaluation, as the rules have been replaced and superseded by the Rules Governing the Teacher Excellence and Support System. The Department staff respectfully requested that the State Board authorize the release of the proposed repeal of the rules for public comment.

A-6 Consideration for Public Comment: Proposed Revisions to the Arkansas Department of Education and Arkansas State Board of Nursing Rules Governing the Administration of Glucagon to Arkansas Public School Students Suffering from Diabetes

Act 1232 of 2013 amended Ark. Code Ann. § 17-87-103 regarding the administration of glucagon by trained volunteer school personnel. Revisions to these rules include the necessary changes as the result of Act 1232. Department staff requested the State Board approve these proposed revisions for public comment.

A-7 Consideration for Public Comment: Proposed Rules Governing the Code of Ethics for Arkansas Educators

The Department recommended changes to the Rules Governing the Code of Ethics for Arkansas Educators adopted by the Professional Licensure Standards Board to revise the wording of Standard 2 and its accompanying guideline, revise Standard 6 and create a new Standard 7 out of the former Standard 6 and revise the wording of the accompanying guidelines, and renumber and revise the wording and accompanying guideline of Standard 8. The changes also implement a technical change in Act 454 of the 2013 Regular Session and new provisions in the Code of Ethics under Act 1323. The allegation of violation form is attached as an appendix to the rules. The Department staff requested the State Board authorize the release of the proposed rules for public comment.

Mr. Ledbetter moved, seconded by Ms. Newton, to approve (A-2) for Public Comment: Repeal of Rules and Regulations for Teacher Evaluation, (A-6) for Public Comment: Proposed Revisions to the Arkansas Department of Education and Arkansas State Board of Nursing Rules Governing the Administration of

Glucagon to Arkansas Public School Students Suffering from Diabetes, and (A-7) for Public Comment: Proposed Rules Governing the Code of Ethics for Arkansas Educators. The motion carried unanimously.

Consideration for Final Approval: Proposed Rules Governing Nontraditional Licensure Programs

The Department recommended changes to the Arkansas Department of Education Rules Governing Nontraditional Licensure Programs, to implement Acts 413 and 454 of the 2013 Regular Session of the Arkansas General Assembly, and to update other provisions. The State Board released the proposed rules for public comment on August 12, 2013. A public hearing was held August 27, 2013. Department staff received public comments on the proposed rules and after careful consideration of the public comments made revisions to the proposed rules. The Department staff requested the State Board give its final approval to the proposed rules.

Dr. Barth moved, seconded by Ms. Zook, to not approve the Rules Governing Nontraditional Licensure Programs. The motion carried unanimously.

Consideration for Final Approval: Proposed Rules Governing Background Checks and Licensure Revocation

The Department recommended changes to the Arkansas Department of Education Rules Governing Background Checks and Licensure Revocation to implement Act 455 of the 2013 Regular Session of the Arkansas General Assembly, to update other provisions, and to streamline the rules and for clarity. The State Board released the proposed rules for public comment August 12, 2013. A public hearing was held August 27, 2013. Department staff received public comments on the proposed rules and after careful consideration of the public comments made revisions to the proposed rules. The Department staff requested the State Board give its final approval to the proposed rules.

Ms. Zook encouraged superintendents to require contracted food workers and bus drivers to meet background checks.

Mr. Ledbetter moved, seconded by Ms. Newton, to approve the Rules Governing Background Checks and Licensure Revocation. The motion carried unanimously.

Consideration for Final Approval: Proposed Rules Governing Professional Development

The Department recommended changes to the Arkansas Department of Education Rules Governing Nontraditional Licensure Programs, to implement Acts 413 and 454 of the 2013 Regular Session of the Arkansas General Assembly, and to update other provisions. The State Board released the proposed rules for public comment on August 12, 2013. A public hearing was held August 27, 2013. Department staff received public comments on the proposed rules and after careful consideration of the public comments made revisions to the proposed rules. The Department staff respectfully requests that the State Board give its final approval to the proposed rules.

Ms. Mahony moved, seconded by Dr. Barth, to add anti-bullying to 8.0 and approve the Rules Governing Professional Development. The motion carried unanimously.

Hearing on Waiver Request for Teaching License – Karen Donnell Kloss

Karen Donnell Kloss is a licensed educator. On August 28, 2013, the Department advised Ms. Kloss that a background check revealed an offense that disqualifies her for a teaching license. The State Board shall not issue a first-time license nor renew an existing license and shall revoke any existing license not up for renewal of a person who has pled guilty or nolo contendere to or has been found guilty of a disqualifying offense listed in Ark. Code Ann. § 6-17-410(c). Ms. Kloss was found guilty of, pled guilty to or pled nolo contendere to a disqualifying offense in 2000. Ms. Kloss requested a waiver of the disqualifying offense, and was represented by Attorney Greg Alagood.

Ms. Mahony moved, seconded by Ms. Reith, to approve a waiver with a two-year probation, required monthly counseling with quarterly reports to PLSB, and a background check for Karen Donnell Kloss. The motion carried unanimously.

Hearing on Waiver Request for Teaching License – Varna Ray Penix

Varna Ray Penix requested a waiver of the grounds for denial of his application for a teaching license by reciprocity. The state board shall not issue a first-time license nor renew an existing license and shall revoke any existing license not up for renewal of a person who has pled guilty or nolo contendere to or has been found guilty of a disqualifying offense listed in Ark. Code Ann. § 6-17-410(c). Mr. Penix was notified on June 3, 2013, that his background check revealed a disqualifying offense. However, on June 13, 2013, a teaching license was issued to Mr. Penix in error and rescinded on August 22, 2013. On August 22, 2013, Mr. Penix requested a hearing before the State Board to seek a waiver of the offense. Mr. Penix represented himself.

Ms. Reith moved, seconded by Dr. Barth, to approve a waiver with a two-year

probation and a background check for Varna Ray Penix. The motion carried unanimously.

Consideration of the Recommendation of the Professional Licensure Standards Board for a One-Year Probation and Fine of \$75 for Case # 13-099 – Lori Michelle Butler

Lori Michelle Butler is a licensed educator. The Professional Licensure Standards Board Ethics Subcommittee recommended the probation of Ms. Butler's license for one (1) year and the assessment of a fine of seventy-five dollars (\$75.00) for violation of Standard 1: An educator maintains a professional relationship with each student, both in and outside the classroom. Ms. Butler was notified of the Professional Licensure Standards Board's recommendation by certified mail and regular mail dated May 21, 2013. Ms. Butler accepted the recommendations of the PLSB Ethics Subcommittee on June 7, 2013. Ms. Butler's case came before the State Board as a consent agenda item on August 12, 2013; the State Board removed the item from the consent agenda and requested that it be placed on the action agenda for a hearing.

Ms. Newton moved, seconded by Ms. Saviers, to approve a one-year suspension and \$100 fine for Lori Michelle Butler. Six Board members voted yes. Dr. Barth and Mr. Ledbetter voted no. The final vote was 6-2. The motion carried.

Proposed Broadband Resolution Proposed Broadband Resolution

Dr. Tom Kimbrell requested the Board adopt a broadband resolution. The Board adopted *"The vision of the Arkansas State Board of Education is that all public schools are connected to a robust broadband infrastructure necessary for instructional Internet access and student participation in a world-class online learning experience"*.

Ms. Saviers moved, seconded by Ms. Newton, to adopt a broadband resolution. The motion carried unanimously.

Additional Announcements

Dr. Kimbrell announced the next State Board meeting would be November 4, 2013.

Dr. Kimbrell announced National Principal's Month.

Dr. Kimbrell explained Mineral Springs is under state takeover for fiscal distress. A resolution from the city of McNab was included in the State Board packet.

Ms. Gullett proposed the November work session finish the study of *Our Responsibility, Our Promise*. The work session will be held Sunday, November 3, 2013 at the DoubleTree Hotel from 6:00 to 8:00 p.m. and is open to the public.

Ms. Zook shared that she attended a meeting and heard a report from Dr. Matt McClure regarding Cross County School District. The district included parents in the decision making process. Ms. Zook recommended sharing examples of effective practices at future board meeting.

Adjournment

The meeting adjourned at 1:43 p.m.

Minutes recorded by Deborah Coffman.

ADE'S PROJECT MANAGEMENT TOOL EXECUTIVE SUMMARY
OCTOBER 31, 2013

This document summarizes the progress that ADE has made in complying with the provisions of the Implementation Plan during the month of October 2013.

IMPLEMENTATION PHASE ACTIVITY

I. Financial Obligations

- A. As of September 30, 2013, State Foundation Funding payments paid for FY 13/14 totaled \$11,209,882 to LRSD, \$6,694,788 to NLRSD, and \$8,134,046 to PCSSD.
- B. As of September 30, 2013, the Magnet Operational Charge paid for FY 13/14 totaled \$14,296,899. The allotment for FY 13/14 was \$14,296,899.
- C. As of September 30, 2013, the M-to-M incentive checks paid for FY 13/14 totaled \$807,418 to LRSD, \$823,646 to NLRSD, and \$2,121,390 to PCSSD.
- D. ADE pays districts three equal installments each year for their transportation budgets.
 - 1. In November 2012, General Finance made the last one-third payment to the Districts for their FY 11/12 transportation budgets. As of December 31, 2012, transportation payments for FY 11/12 totaled \$4,623,452.01 to LRSD, \$1,161,173.60 to NLRSD, and \$2,878,275.70 to PCSSD.
 - 2. In November 2012, General Finance made the first one-third payment to the Districts for their FY 12/13 transportation budgets. As of December 31, 2012, transportation payments for FY 12/13 totaled \$1,530,000.00 to LRSD, \$401,121.35 to NLRSD, and \$1,151,841.67 to PCSSD.
 - 3. In March 2013, General Finance made the second one-third payment to the Districts for their FY 12/13 transportation budgets. As of March 31, 2013, transportation payments for FY 12/13 totaled \$1,530,000.00 to LRSD, \$401,121.35 to NLRSD, and \$1,151,841.67 to PCSSD.

I. Financial Obligations (Continued)

- E. The sixteen (16) new buses that were ordered for the three districts are at the dealership and will be delivered beginning October 14, 2013. They are listed as follows:

Little Rock	(8) 65 passenger buses	\$71,073.00 each
NLR	(2) 65 passenger buses	\$71,073.00 each
PCSSD	(2) 65 passenger buses	\$71,073.00 each
	(4) 47 passenger buses	\$69,314.00 each

Total cost for the sixteen (16) buses is \$1,130,132.00.

A total of fifteen (15) buses will be returned by the three districts. ADE agreed to sell two (2) of those buses to the Helena-West Helena School District. The money from the sale of the two (2) buses will run through Marketing & Redistribution. The other thirteen (13) buses will be sold by Marketing & Redistribution.

The Office of State Procurement received the final expenditures and estimated expenditures for the Little Rock School District and PCSSD School District. The Office of State Procurement awaits expenditure information for the North Little Rock School District. As soon as the North Little Rock School District's expenditures are received, the Office of State Procurement will proceed with the final payment for 2012-2013 and the first payment for 2013-2014.

- F. In July 2012, Finance paid the Magnet Review Committee \$92,500. This was the total amount due for FY12/13.
- G. In July 2012, Finance paid the Office of Desegregation Monitoring \$200,000. This was the total amount due for FY 12/13.

II. Monitoring Compensatory Education

On October 3, 2013, the ADE Implementation Phase Working Group met to review the Implementation Phase activities from the previous quarter. Mr. Willie Morris, ADE Lead Planner for Desegregation, updated the group on all relevant desegregation issues. Mr. Scott Richardson, Assistant Attorney General, stated the depositions are over and approximately 40,000 pages of documentation have been submitted to the parties through the discovery process. Some parties asked for a continuance in the December trial but were denied. Trial is set for December 9, 2013 regarding the state's motion to be relieved from the 1989 settlement agreement. ADE will continue to provide assistance to PCSSD regarding desegregation issues in becoming unitary in all areas. The next Implementation Phase Working Group Meeting is scheduled for January 9, 2014 at 1:30 p.m. in the ADE Auditorium.

III. A Petition for Election for LRSD will be Supported Should a Millage be Required

Ongoing. All court pleadings are monitored monthly.

IV. Repeal Statutes and Regulations that Impede Desegregation

In June 2011, the ADE sent letters to the school districts in Pulaski County asking if there were any new laws or regulations that may impede desegregation. The districts were asked to review laws passed during the 88th Legislative Session, and any new ADE rules or regulations.

V. Commitment to Principles

On October 14, 2013, the Arkansas State Board of Education reviewed and approved the PMT and its Executive Summary for the month of September.

VI. Remediation - Evaluate the impact of the use of resources for technical assistance

On September 30 and October 1-2, 2013, Charlotte Marvell, ADE Math Specialist; Cathy Mackey, ADE Science Assessment Specialist; Jimmy Blevins, ADE Public School Program Advisor; Brian Ayers, Easter Seals; and staff from Questar Assessment, Inc. conducted Alternate Portfolio Training. The training was for all school districts on how to develop the alternate portfolio for students with disabilities. The following sessions included: Multimedia in Portfolios, Using Evidence for Science Portfolios, Activities for Grade 9th Math, iScore Grade 9th Math and Grade 10th Science, Math Madness for Grades 3rd – 8th, iScore Grades 3rd – 8th and Grade 11th. The training took place at the Holiday Inn Airport in Little Rock, Arkansas. North Little Rock School District, Pulaski County Special School District and Little Rock School District attended the training.

On October 1, 2013, ADE and McKinsey Consulting Group conducted a technical assistance meeting regarding Partnership for Assessment of Readiness for College and Careers (PARCC) Sustainability Focus Group Study. They gathered PARCC assessment implementation data from district stakeholders. It was held at the Arkansas Association of Educational Administrators (AAEA) Building in Little Rock, Arkansas. Little Rock School District attended the meeting.

VII. Test Validation

The Arkansas Department of Education (ADE) has, for over fifteen (15) years, implemented a rigorous, statistically sound and nationally recognized process for developing questions for its state standardized assessments. This process continues on an ongoing basis.

Before a question appears on a state standardized exam to measure student achievement, the question must survive a strict review process that lasts at least two (2) years. The process includes a review of each draft question by an internal team of ADE content specialists, a Content Committee, a Bias Review Committee and a Committee of Practitioners. The ADE also relies upon trained psychometricians, a Technical Advisory Committee (TAC), and the federal peer review process to conduct ongoing evaluations of the ADE's standardized testing procedures to ensure that those procedures are reliable, valid and controlled for bias.

Part of the two-year review process includes a review of each draft test question by the Bias Review Committee. The committee specifically reviews each draft test question for bias or lack of cultural sensitivity. The Bias Review Committee consists of approximately ten (10) educators, program specialists and administrators from throughout Arkansas. This committee is responsible for reviewing all reading passages, test questions, and writing prompts to make certain that the questions are controlled for bias and are not insensitive to specific groups or individuals. Once each draft question is field tested, the Bias Review Committee meets again to review the results using student data disaggregated by demographic group to review indications of possible bias with regard to a particular question. The Bias Review Committee has the power to reject a draft question altogether or require the draft question to be revised. If the Bias Review Committee orders a draft question to be revised, the entire two-year review process begins anew.

Only a draft question that has been found acceptable at every stage of the bias review process may be placed on an operational test to measure student achievement.

VIII. In-Service Training

On September 10, 2013, ADE made a site visit to Central High School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist attended the leadership meeting and reviewed the Targeted Improvement Plan (TIP). The presenter was Nancy Rousseau, Principal. The audience consisted of Brenda Bankson, Literacy Coach; Phillip Clark, District School Improvement Specialist; Heather Jenkins, Math Coach; Heather Rainbolt, Testing Coordinator and English as Second Language (ESL) Coordinator; Barbara Stafford, High School That Work Coordinator; and Melanie Williams, Math Teacher.

On September 10, 2013, ADE made a site visit to Romine Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist attended the leadership meeting and reviewed the Targeted Improvement Plan (TIP). The presenters were Beverly Jones, Principal and Aleta Posey, Literacy Coach. The audience consisted of Terrie Evans, Math Coach; Kathryn Holloway, 1st Grade Teacher; and Tunza Smith, 2nd Grade Teacher.

On September 12, 2013, ADE provided professional development at the Pike View Elementary School in the North Little Rock School District. Keith Harris provided professional development on the use of science equipment and materials purchased with funds from Commitment to Excellence in the STEM Grant and aligned to current curriculum. The presenter was Keith Harris, Science Specialist, UALR STEM Center. The audience consisted of K-5 Teachers, instructional facilitators and administrators.

On September 16, 2013, ADE made a site visit to the Metropolitan Career Technical Center in the Little Rock School District regarding the Literacy Design Collaborative (LDC) Support. The support visit's purpose is to assist teachers, instructional facilitators, curriculum program managers and administrators in developing and implementing Literacy Design Collaborative (LDC) modules, which are aligned to the Common Core State Standards (CCSS) and the content area state frameworks. The presenter was Keith Harris, Science Specialist, UALR Stem Center. The audience consisted of Beverly Thrasher, Literacy Facilitator; Cassandra Norman-McGee, Director of Career and Technical Education Program; Sharron Field, Dorothy House, and Teresa Harper, teachers.

On September 20, 2013, ADE made a site visit to Stephens Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist attended the leadership meeting and reviewed the Targeted Improvement Plan (TIP). The presenter was Sharon Brooks, Principal. The audience consisted of Icipine Jones, District School Improvement Specialist; Margaret Williams, Counselor; Larry Wood, Gifted and Talented Teacher; Sylvia Kelly, 3rd Grade Teacher; and Lula Turner, 1st Grade Teacher.

On September 20, 2013, ADE made a site visit to Dunbar Middle School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal and reviewed the Targeted Improvement Plan (TIP). The presenter was Kathy Mascuilli, ADE Professional Development Specialist. The audience consisted of Eunice Thrasher, Principal.

VIII. In-Service Training (Continued)

On September 23-26, 2013, ADE provided professional development at the Crowne Plaza in Little Rock, Arkansas. This 3-day training is for school's instructional facilitators and district administrators who have been approved for the Literacy Design Collaborative (LDC) for 2013-2014. In response to the demands of the Common Core State Standards (CCSS) at the secondary level, professional development on the Literacy Design Collaborative (LDC) and Mathematics Design Collaborative (MDC) is offered to support schools. The LDC/MDC frameworks consist of tasks aligned to the CCSS that target those skills needed in reading, writing, and mathematics. Formative assessment is used as a tool for monitoring what students are learning and identifying misunderstandings or skill weaknesses in students. These tasks work together to provide robust learning opportunities for students that are evaluated with a scoring rubric that helps educators across our state and nation calibrate high expectations. The LDC/MDC work is implemented in literacy, social studies/history, mathematics, science and career education classes for students in grades 9th and 10th. Karyl Bearden and Jane Dearworth, ADE Professional Development Specialists; Jackie Roberts, ADE Professional Development Coordinator; Michele Snyder, ADE Science Specialist; Margaret Herrick, ADE Social Studies Specialist; and Sherri Thorne, ADE Curriculum and Instruction, English Language Arts (ELA) Specialist worked with instructional facilitators and district administrators attending from the tri-district area. The presenters were Southern Regional Education Board (SREB) Facilitators: Lynda Gillespie, Carol Ann Duke, Danielle Brewer and Jessica Hoppis; and Marshal Hurst, ADE LDC/MDC Coordinator. The audience consisted of 9th – 12th Grade Instructional Facilitators and Administrators from PCSSD and the Little Rock School District.

On September 25, 2013, ADE conducted a Dyslexia Working Group Meeting at the Arkansas Department of Education, Room 201-A. The group met for the purpose of making recommendations to the Arkansas Department of Education for rules and regulations regarding Act 1294. The presenter was Jane Dearworth, ADE Professional Development Specialist. The audience consisted of the Dyslexia Working Group and Kiffany Davis, PCSSD Program Administrator (K-12).

On September 25, 2013, ADE made a site visit to Franklin Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal and reviewed the Targeted Improvement Plan (TIP). The presenter was Cynthia Collins, Principal. The audience consisted of Kimberly Collins, Music Teacher; Ora Crenshaw, Counselor; Khaleelah Muhammad and Lou Ann Gray, 2nd Grade Teachers; Tamehhia Beverly, Kindergarten Teacher; Jennifer Bullock, 1st Grade Teacher; Melvin Campbell, 5th Grade Teacher; Sharol Smith, Reading Recovery Teacher; LaShanna Bruce, Fellowship Church After School Coordinator; Barry Anderson, Math Coach; and Iciphine Jones, District School Improvement Specialist.

On September 25, 2013, ADE made a site visit to Wakefield Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal and reviewed the Targeted Improvement Plan (TIP). The presenter was Les Taylor, Principal. The audience consisted of Delwin Smith, Asst. Principal; Phillip Clark, District School Improvement Specialist; Jennifer Salinas, Literacy Coach; Constance Hansen, Math Coach; Keli Collins, Kindergarten Teacher; Susana Leamon, 2nd Grade Teacher; and Juanita Scroggins, 5th Grade Teacher.

VIII. In-Service Training (Continued)

On September 26, 2013, ADE provided professional development at the Pike View Elementary School in the North Little Rock School District. The professional development was on the use of science equipment and materials purchased with funds from Commitment to Excellence in the STEM Grant and aligned to current curriculum. The presenter was Keith Harris, Science Specialist, UALR STEM Center. The audience consisted of K-5 Teachers, instructional facilitators and administrators from Pike View Elementary School.

On September 26, 2013, ADE made a site visit to Bale Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal and reviewed the Targeted Improvement Plan (TIP). The presenter was Dr. Ericka McCarroll, Principal. The audience consisted of Harriet Harris, Math Coach; Phillip Clark, District School Improvement Specialist; Shautell Richardson, Asst. Elementary Supervisor; and Nita Gray, Literacy Coach.

On September 26, 2013, ADE made a site visit to Pulaski Heights Middle School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal and reviewed the Targeted Improvement Plan (TIP). The presenter was Dr. Suzanne Ross, Principal. The audience consisted of Dr. Steven Wise, Sammy Grandy, and Dr. Sharon Collie, Asst. Principals; Dan Whitehorn, Director of Middle Schools; Janelle Moreland, Literacy Coach; Peggy Taylor and Michele Williams Counselors; Therese Oliver, Math Coach; and Dr. Phil Clark, District School Improvement Specialist.

On September 27, 2013, ADE made a site visit to Martin Luther King Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal and reviewed the Targeted Improvement Plan (TIP). The presenter was Kathy Mascuilli, ADE Professional Development Specialist. The audience consisted of Karen Carter, Principal and Dee Ann Morgan, Literacy Coach.

On September 30, 2013, ADE conducted a Dyslexia Working Group Meeting at the Arkansas Department of Education, Room 201-A. The group met for the purpose of making recommendations to the Arkansas Department of Education for rules and regulations regarding Act 1294. The presenter was Jane Dearworth, ADE Professional Development Specialist. The audience consisted of the Dyslexia Working Group and Kiffany Davis, PCSSD Program Administrator (K-12).

On October 3, 2013, ADE provided professional development at the Arkansas River Education Service Cooperative (ARESC) in Pine Bluff, Arkansas regarding Literacy Design Collaborative (LDC) Day 4. The presenters were Karyl Bearden and Kathy Mascuilli, Professional Development Specialists; Keith Harris, Science Specialist, UALR STEM Center; Margaret Herrick, ADE Social Studies Specialist; and Michele Snyder, ADE Science Specialist. The audience consisted of Tri-District teachers, administrators and instructional facilitators.

On October 4, 2013, ADE made a site visit to Dunbar Middle School in the Little Rock School District. Kathy Mascuilli attended the leadership team meeting and met with the principal to discuss the Interim Measurable Objectives (IMO) for the 2013-2014 school year. The presenter was Clifton Woodley, Asst. Principal. The audience consisted of Eunice Thrasher, Principal; Kelvin Bostic, Asst. Principal; Dan Whitehorn, Director of Middle Schools; Gertrude Stubblefield, Social Studies Teacher; Iciphine Jones, District School Improvement Specialist; Susan Jackson, Gifted and Talented Teacher; Kelli Allen and Melanie Holmes, Math Teachers.

VIII. In-Service Training (Continued)

On October 10, 2013, ADE made a site visit to Martin Luther King Elementary School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal about school operations, progress measured toward the Targeted Improvement Plan (TIP) and attended the leadership team meeting. The presenter was Karen Carter, Principal. The audience consisted of Barbara Griggs, Asst. Principal; Dee Ann Morgan, Literacy Coach; Suzy Diamond, Math Coach; Debbie Finkbeiner, Science Lab Coordinator; Becky Spradlin, 4th Grade Teacher; Kathy Baker, Kindergarten Teacher; Joyce McCullough, 2nd Grade Teacher; Thoma Thacker, 1st Grade Teacher; Ann Gregory, Counselor; Latrese Evan, Resource Teacher; and Richelle Thomas, Pre-Kindergarten Teacher.

On October 10, 2013, ADE made a site visit to Pulaski Heights Middle School in the Little Rock School District regarding Focus School Monitoring. Kathy Mascuilli, ADE Professional Development Specialist met with the principal about school operations, progress measured toward the Targeted Improvement Plan (TIP) and attended the leadership team meeting. The presenter was Dr. Suzanne Ross, Principal. The audience consisted of Dr. Dan Whitehorn, Director of Middle Schools; Dr. Steven Wise, Sammy Grandy, Lanette Kemp and Dr. Sharon Collie, Asst. Principals; Dr. Phil Clark, District School Improvement Specialist; Terese Oliver, Math Coach; Janelle Moreland and Jonas White, Literacy Coaches; Peggy Taylor and Amber Williamson, Counselors.

On October 14, 2013, ADE made a site visit to the Pulaski County Special School District Administration Building. Karyl Bearden, ADE Professional Development Specialist met with the Federal Program Director and the Director of Professional Development for the purpose of reviewing the status of district progress and needs regarding district-wide professional development communication and school improvement plan. The presenter was Karyl Bearden, ADE Professional Development Specialist. The audience consisted of Kathy Goff, PCSSD Federal Program Director; and Sam Alstchul, PCSSD Director of Professional Development.

IX. Financial Assistance to Minority Teacher Candidates

In August, September and October, the Office of Educator Licensure along with the Office of Educator Effectiveness attended community and job fairs as well as university career fairs at the following locations:

August 29, 2013	St. Mark Baptist Church
September 13, 2013	Harding University
September 19, 2013	University of Arkansas – Fayetteville
September 25, 2013	University of Memphis (1 st out-of-state)
October 1, 2013	Hiring our Heroes at Statehouse Convention Center
October 2, 2013	University of Arkansas – Pine Bluff
October 8, 2013	University of the Ozarks

X. *Financial Assistance to Minority Teacher Candidates*

Ms. Lisa Smith of the Arkansas Department of Higher Education reported Minority Scholarships for Fiscal Year 2011-2012 on April 9, 2013. These included the State Teacher Education Program (STEP) and the Teacher Opportunity Program (TOP). The scholarship awards are as follows:

<u>2011-12 STEP</u>			Male	Male	Female	Female	Total	Total
Race	Count	Award	Count	Award	Count	Award	Count	Award
Blank	91	3,000	6	3,000	15	3,000	112	9,000
Native Amer					4	4,000	4	4,000
Asian					4	4,000	4	4,000
Black	4	4,000	14	4,000	74	4,000	92	12,000
Hispanic			2	4,000	13	4,000	15	8,000
Other	2	4,000		4,000	1	4,000	3	12,000
Unknown	1	3,000					1	3,000
White	1	3,000	123		415		539	3,000
							770	115 Minority

<u>2011-12 TOP</u>			Male	Male	Female	Female	Total	Total
Race	Count	Award	Count	Award	Count	Award	Count	Award
Blank	122		6		28		156	
Native Amer			1		10		11	
Asian					4		4	
Black	5		29		130		164	
Hispanic			2		15		17	
Other	2		1		2		5	
Unknown	1				2		3	
White	2		171		648		821	
							1181	196 Minority

Teacher Opportunity Program (TOP) – the amount awarded will be based on the tuition, mandatory fees, books, and required supplies paid by the applicant for up to six (6) credit hours completed.

XI. Minority Recruitment of ADE Staff

The Minority Recruitment Committee met on October 3, 2013 at the ADE. The committee reviewed data related to the number of minority staff employed by the Arkansas Department of Education. The committee discussed the need to continue its review of previous ADE Minority Recruitment Plans and gather additional data to inform the committee's work. Specifically, the committee will review data related to the statewide population as a whole, the population of students served, and the population of licensed teachers.

XII. School Construction

This goal is completed. No additional reporting is required.

XIII. Assist PCSSD by communicating with local colleges and universities to facilitate lowering the cost of Black History course offerings to its certified staff

Goal completed as of June 1995.

XIV. Scattered Site Housing

This goal is completed. No additional reporting is required.

XV. Standardized Test Selection to Determine Loan Forgiveness

Goal completed as of March 2001.

XVI. Monitor School Improvement Plans - Follow-up and assist schools that have difficulty realizing their school improvement objectives

On August 25, 2011, ADE staff held an ACSIP meeting at NLRSD. The meeting was held in Kristie Ratliff's office to discuss ACSIP requirements. Diane Gross discussed priorities, interventions, and actions and stressed that actions in the ACSIP plan must be very focused and clear. It was suggested that NLRSD put the budget codes in the action for the Bookkeeper's reference when paying out. The Peer Review Process for approving building plans was discussed.

In addition to the ACSIP, discussions were held about Title III and State ELL expenditures and making sure monies are being spent in a way the ELL students are being served. The need for spending the dollars in the buildings where the students are located was also pointed out.

XVII. Data Collection

The ADE Office of Public School Academic Accountability has released the 2010 Arkansas School Performance Report (Report Card). The purpose of the Arkansas School Performance Report is to generally improve public school accountability, to provide benchmarks for measuring individual school improvement, and to empower parents and guardians of children enrolled in Arkansas public schools by providing them with the information to judge the quality of their schools. The Department of Education annually produces a school performance report for each individual public school in the state.

XVIII. Work with the Parties and ODM to Develop Proposed Revisions to ADE's Monitoring and Reporting Obligations

On October 9, 2013, the ADE participated in a Desegregation Monitoring and Assistance Plan Meeting. Those in attendance were Margie Powell, John Walker, Joy Springer, Willie Morris, Aleta Fletcher, Dr. Laura Bednar, Laura Shirley, Shawn Burgess, Paul Brewer, Terri Rogers, Chanda Watson and Dr. Janice Warren. The following items were discussed during the meeting:

Section L. Staffing of Plan 2000

Ms. Shawn Burgess, Director of Human Resources, presented information regarding the status of implementation of the components of Section L. Staffing, District-wide teacher applicant pool, and teacher recruitment.

Our next meeting has been scheduled for **Wednesday, October 23, 2013 at 2:30 p.m.** to review and discuss the status of compliance in Section M. Student Achievement of Plan 2000.

NEWLY EMPLOYED FOR THE PERIOD OF September 27, 2013 – October 18, 2013

David Allison – Statistical Analysis Manager, Grade C121, Division of Fiscal and Administrative Services, LEA State Funding/Loans and Bonds, effective 10/14/13.

Jamie Holiman – Public School Program Advisor, Grade C122, Division of Public School Accountability, effective 10/14/13.

Kristen Kaiser-Allen – Nutritionist Consultant, Grade C121, Division of Fiscal and Administrative Services, Child Nutrition, effective 10/07/13.

Lillian Paulette – Administrative Specialist II, Grade C109, Division of Fiscal and Administrative Services, Child Nutrition, effective 09/30/13.

Jeremy Poole – School Bus Transportation Inspector, Grade C116, Division of Public School Academic Facilities and Transportation, effective 10/14/13.

Bryan Presley – Education Investigator, Grade C121, Division of Human Resources/Licensure, Professional Licensure Standards Board (PLSB), effective 10/07/13.

PROMOTIONS/DEMOTION/LATERAL TRANSFERS FOR THE PERIOD OF September 27, 2013 – October 18, 2013

Kevin Beaumont from a Public School Program Advisor, Grade C122, Division of Learning Services, Student Assessment, to Public School Program Manager, Grade C126, Division of Learning Services, Professional Development, effective 09/30/13. Promotion

*DeAngela Staples from an Administrative Specialist III, Grade C112, Division of Human Resources/Licensure, Office of Educator Effectiveness, to Administrative Support Supervisor, Grade C113, Division of Human Resources/Licensure, Office of Educator Effectiveness, effective 09/30/13. Promotion

SEPARATIONS FOR THE PERIOD OF September 27, 2013 – October 18, 2013

Shirley Fetherolf – Public School Program Advisor, Grade C122, Division of Learning Services, Curriculum and Instruction, effective 10/4/13. 5 Years, 1 month, 29 days. Retirement

Melissa Harris – Administrative Specialist III, Grade C112, Division of Fiscal and Administrative Services, Child Nutrition, effective 09/30/13. 16 Years, 3 months, 0 days. Retirement

Robert Monk – School Bus Driver Trainer, Grade C116, Division of Public School Academic Facilities and Transportation, effective 09/30/13. 9 Years, 9 months, 18 days. Retirement

*Minority

AASIS Codes:
Retirement

Additional Licensure Waiver Requests

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
1701	Alma School District	2	Belz, Mary Christine	ECE P-4	236	PE/WELLNESS/L EISURE (7-12)	13-14	Granted
			Martin, Sara (Geren)	Mathematics 7-12; Business Education; Career Orientation	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
	Arkansas Virtual Academy	1	Wojtkowski, Christine	English/Language Arts 7-12	108	JOURNALISM	13-14	Granted
4701	Armored School District	1	Hopper, Kelley	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	13-14	Granted
5401	Barton-Lexa School District	1	Gerrard, Jake	Business Technology	222	MARKETING	13-14	Granted
6301	Bauxite School District	1	Tew, Steven	Middle Childhood Education	250	BUSINESS TECH	13-14	Granted
1601	Bay School District	1	Sanders, Samantha	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
7302	Beebe School District	7	Benton, Martie	ECE P-4	254	MCH MATH	13-14	Denied
			Evans, Teresa	MS Social Studies, Elem 1-6, Special Ed P-12, Reading P-12	166	ENGLISH	13-14	Denied
			Hale, Alex	Social Studies 7-12	230	Sp Education Instructional Specialist 4-12	09-10 10-11 11-12	Denied
			Johnson, Rebecca	FACS, Career Orientation	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
			McNully, Torrey	Business Ed; Business Tech	295	Library Media Science P-8	13-14	Granted

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
	Beebe School District Continued		McNully, Torrey	Business Ed; Business Tech	296	Library Media Science 7-12	13-14	Granted
			Underwood, Stephen	Social Studies 7-12, Coaching	256	MCH SOC. STUDIES	13-14	Denied
	Benton County School of the Arts	1	Peters, Jordan	ECE P-4	230	Sp Education Instructional Specialist 4-12	13-14	Granted
0401	Bentonville School District	79	Armstrong, Amie	ECE P-4	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Armstrong, Amie	ECE P-4	300	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Baker, Lisa	Life/Earth Science	236	PE/WEELLNESS/L EISURE (7-12)	13-14	Granted
			Beach, Carrie	Biology 7-12	307	English As A Second Language P-8	12-13 13-14	Granted
			Beach, Carrie	Biology 7-12	308	English As A Second Language 7-12	12-13 13-14	Granted
			Bishop, Lissa	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Granted
			Blakley, Joanna	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Granted
			Bradley, Jennifer	Life/Earth Science; Physical/Earth Science	307	English As A Second Language P-8	12-13 13-14	Granted

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November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			Bradley, Jennifer	Life/Earth Science; Physical/Earth Science	308	English As A Second Language 7-12	12-13 13-14	Granted
			Brock, Susan	Physical/Earth Science	307	English As A Second Language P-8	13-14	Granted
			Brock, Susan	Physical/Earth Science	308	English As A Second Language 7-12	13-14	Granted
			Burrow, Ammie	ECE P-4, Elem 1-6, MS Social Studies	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Burrow, Ammie	ECE P-4, Elem 1-6, MS Social Studies	300	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Castronova, David	Biology 7-12, Secondary PE	169	Physical /Earth Science 7-12	13-14	Granted
			Cavener, Maeghan	ECE P-4; 5th/6th Endorsement	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
			Cole, Brandon	PE/Wellness/Leisure P-12	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Coombs, Marc	ECE P-4	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
			Corbino, Dena	Special Ed 4-12	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Crouch, Kathleen	ECE P-4	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			deCastor, Raqueal	Life/Earth Science	307	English As A Second Language P-8	13-14	Granted
			deCastor, Raqueal	Life/Earth Science	308	English As A Second Language 7-12	13-14	Granted
			Downing, Lance	PE/Wellness/Leisure P-12; Coaching	167	SOCIAL STUDIES	13-14	Granted
			Eaves, Michael	Social Studies, Career Orientation, Coaching	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Eldridge, Eva	Spanish, Speech	411	CAREER ORIENTATION ENDORSEMENT	13-14	Granted
			England, Allison	Life/Earth Science; Physical/Earth Science	302	Building Level Administrator 5-12	12-13 13-14	Granted
			Fleming, Brittany	ECE P-4	295	Library Media Science P-8	13-14	Granted
			Fleming, Brittany	ECE P-4	296	Library Media Science 7-12	13-14	Granted
			Forrster, Kim	Middle Childhood Education	307	English As A Second Language P-8	13-14	Granted
			Forrster, Kim	Middle Childhood Education	308	English As A Second Language 7-12	13-14	Granted
			Fox, Ashley	ECE P-4	168	Science/Mathematics 4-8	12-13 13-14	Granted

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			Fox, Ashley	ECE P-4	002	English/Language/ Social Studies 4-8	12-13 13-14	Granted
			Fuller, Megan	ECE P-4, ESL	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
			Gore, Christy	English/Language Arts 7-12; Social Studies 7-12	307	English As A Second Language P-8	13-14	Granted
			Gore, Christy	English/Language Arts 7-12; Social Studies 7-12	308	English As A Second Language 7-12	13-14	Granted
			Hanson, David	Middle Childhood Education; Special Ed 4-12	236	PE/WELLNESS/L EISURE (7-12)	13-14	Granted
			Harper, Bevin	Math 7-12, PE/Wellness/Leisure P-12, Coaching	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Hawkinson, Patricia	Special Ed P-12	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Holderby, Clint	Life/Earth Science	169	Physical /Earth Science 7-12	12-13 13-14	Granted
			Horton, Linda	Instrumental/Vocal Music P-12	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Hudson, Brett	Social Studies 7-12	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			Hudson, Teresa	Business Technology	412	CAREER PREPARATION	13-14	Granted
			Humphrey, Jessica	English/Language Arts 7-12	307	English As A Second Language P-8	13-14	Granted
			Humphrey, Jessica	English/Language Arts 7-12	308	English As A Second Language 7-12	13-14	Granted
			Hutchens, Christopher	Coaching, Social Studies, Secondary Principal	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Hutchens, Joyce	General Science, Life/Earth Science	104	GRADE 5-6 END (SCIENCE)	12-13 13-14	Granted
			Jefferson, Deborah	Business Ed; MS Math/Social Studies; Business Tech	299	GUIDANCE & COUNSELING	11-12 12-13 13-14	Granted
			Jefferson, Deborah	Business Ed; MS Math/Social Studies; Business Tech	300	GUIDANCE & COUNSELING	11-12 12-13 13-14	Granted
			Johnson, Rebecca	Business Technology 4-12; ESL P-12	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted

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November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			King, Maud	Business Technology; Computer Technology; Business Education	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Kington, Sherry	English/Language Arts 7-12	307	English As A Second Language P-8	13-14	Granted
			Kington, Sherry	English/Language Arts 7-12	308	English As A Second Language 7-12	13-14	Granted
			Mackey, John	Business Technology, Career Orientation, Coaching	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Marshall, Amy	Elem 1-6	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
			Moore, Kelli	English/Language Arts 7-12; PE; Coaching	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Oldham, Jennifer	ECE P-4	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
			Pfeil, Tara	General Science, Life/Earth Science; Health	236	PE/WELLNESS/L EISURE (7-12)	12-13 13-14	Granted

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			Poole, Susan	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Granted
			Riddle, Jeremy	Mathematics 7-12	307	English As A Second Language P-8	13-14	Granted
			Riddle, Jeremy	Mathematics 7-12	308	English As A Second Language 7-12	13-14	Granted
			Salas, Martin	PE/Wellness/Leisure P-12	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Sawatski, Johanna	Spanish, Speech	307	English As A Second Language P-8	13-14	Granted
			Sawatski, Johanna	Spanish, Speech	308	English As A Second Language 7-12	13-14	Granted
			Schaffner, Michelle	Career & Technical	222	MARKETING	13-14	Granted
			Scheuer, Virginia	Drama; Speech	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Shassere, Lauren (Mote)	English/Language Arts 7-12; Spanish	307	English As A Second Language P-8	13-14	Granted
			Shassere, Lauren (Mote)	English/Language Arts 7-12; Spanish	308	English As A Second Language 7-12	13-14	Granted

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LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Bentonville School District Continued			Tabor, Kaylee (Miller)	Elementary K-6, Special Ed K-12	236	PE/WELLNESS/L EISURE (7-12)	13-14	Granted
			Taylor, Chelsi	Elem K-6	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Trumbo, Cooper	Social Studies 7-12	236	PE/WELLNESS/L EISURE (7-12)	13-14	Granted
			Underhill, Moriah	Middle Childhood Education	307	English As A Second Language P-8	13-14	Granted
			Underhill, Moriah	Middle Childhood Education	308	English As A Second Language 7-12	13-14	Granted
			Watkins, Jordan (Kaufman)	ECE P-4	254	MCH MATH	13-14	Granted
			Watkins, Jordan (Kaufman)	ECE P-4	255	MCH ENGLISH	13-14	Granted
			Welsher, David	Middle Childhood Education; Social Studies	307	English As A Second Language P-8	12-13 13-14	Granted
			Welsher, David	Middle Childhood Education; Social Studies	308	English As A Second Language 7-12	12-13 13-14	Granted
			Wessinger, Marianna	English/Language Arts 7-12	307	English As A Second Language P-8	13-14	Granted

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	Bentonville School District Continued		Wessinger, Marianna	English/Language Arts 7-12	308	English As A Second Language 7-12	13-14	Granted
			York, Marla	Special Ed P-12	299	GUIDANCE & COUNSELING	11-12 12-13 13-14	Denied
			York, Marla	Special Ed P-12	300	GUIDANCE & COUNSELING	11-12 12-13 13-14	Denied
0502	Bergman School District	1	Grace, Amanda R.	Middle Childhood Education	166	ENGLISH	13-14	Granted
4702	Blytheville School District	12	Ashley, Karen	Elem 1-6	295	Library Media Science P-8	12-13 13-14	Granted
			Ashley, Karen	Elem 1-6	296	Library Media Science 7-12	12-13 13-14	Granted
			Beecy, Carolyn	ECE P-4	295	Library Media Science P-8	12-13 13-14	Granted
			Beecy, Carolyn	ECE P-4	296	Library Media Science 7-12	12-13 13-14	Granted
			Blankenship, Jennifer	Bldg. Level 5-12	312	Building Administrator P-8	13-14	Denied
			Dampler-Askue, Terri	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	10-11 11-12 12-13	Denied
			Ellis, Karen	ECE P-4	295	Library Media Science P-8	11-12 12-13 13-14	Granted

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Blytheville School District Continued			Ellis, Karen	ECE P-4	296	Library Media Science 7-12	11-12 12-13 13-14	Granted
			Galbraith, Alice Rae	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Granted
			McLean, Bobbie	ECE P-4	295	Library Media Science P-8	11-12 12-13 13-14	Granted
			McLean, Bobbie	ECE P-4	296	Library Media Science 7-12	11-12 12-13 13-14	Granted
			Russell, Perkins	Career Orientation; Agri Science & Tech	250	BUSINESS TECH	13-14	Granted
Bradford School 7303 District		1	Felts, Angela K.	ECE P-4	253	ELEMENTARY	13-14	Granted
4801 Brinkley School District		1	Cartwright, Paulette	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
6303 Bryant School District		16	Aguilera, Michelle	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Brockert, Karye	ECE P-4, ESL P-12	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Dollar, Wayne	Elem 1-6, Special Ed 4-12	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Fow, Caroline	Middle Childhood Education	305	Gifted & Talented P-8	12-13 13-14	Granted
			Hudson, Deanna	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted

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Bryant School District Continued			Hutchins, Hannah	Life/Earth Science; Chemistry; Physics; Principles of Technology I & II; Physical Science; American History; World History	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Martin, Jilllian	ECE P-4, Special Ed P-4	305	Gifted & Talented P-8	13-14	Granted
			Martin, Jilllian	ECE P-4, Special Ed P-4	306	Gifted & Talented 7-12	13-14	Granted
			Matthews, Keith	Instrumental Music P. 12	2010	Survey of Fine Arts	12-13 13-14	Granted
			Nichols, Kari	ECE P-4	305	Gifted & Talented P-8	12-13 13-14	Granted
			Sullivan, Keri	Elem K-6, MS Social Studies	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
			Sullivan, Keri	Elem K-6, MS Social Studies	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Granted
			Tinsley, Jessica	English/Language Arts 7-12; Drama/Speech 7-12	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			West, Lark	ECE P-4; Middle Childhood Education; Mathematics 7-12	295	Library Media Science P-8	11-12 12-13 13-14	Granted

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	Bryant School District Continued		Whittaker, Randi	ECE P-4	305	Gifted & Talented P-8	13-14	Granted
			Whittaker, Randi	ECE P-4	306	Gifted & Talented 7-12	13-14	Granted
3301	Calico Rock School District	1	Vrederburg, Carla	Middle Childhood Education, English Language Arts 7-12	113	DRAMA	13-14	Granted
6802	Cave City School District	5	Crouch, Regina	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Dickie, Tara	Middle Childhood Education	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Dickie, Tara	Middle Childhood Education	300	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Goodman, Angela	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Winston, Elizabeth	ECE P-4, 5th/6th Endorsement	230	Sp Education Instructional Specialist 4-12	13-14	Granted
3212	Cedar Ridge School District	1	McDoniel, Misty Michelle	ECE P-4; Middle Childhood Education	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
3601	Clarksville School District	3	Houston, Stephanie	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
			Jennings, Melisa	Physical/Earth Science	170	Life/Earth Science 7-12	13-14	Granted
			McPhillips, Paige	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted

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	Conway Human Development Center	2	Anderson, James	MS Language Arts/Math	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Anderson, James	MS Language Arts/Math	230	Sp Education Instructional Specialist 4-12	13-14	Granted
5707	Cossatot River School District	1	McCleskey, Amanda	ECE P-4	253	ELEMENTARY	13-14	Granted
1901	Cross County School District	1	Clark, Susan	Elem 1-6; Reading P-8	230	Sp Education Instructional Specialist 4-12	13-14	Granted
0402	Decatur School District	1	Vest, Jessica	English/Language Arts 7-12	108	JOURNALISM	13-14	Granted
0901	Dermott School District	1	Hill, Natasha	MS English/Social Studies	166	ENGLISH	13-14	Denied
0101	DeWitt School District	2	Bisswanger, Deane (McEuen)	Secondary PE 7-12	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
			Davenport, Jean	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
3502	Dollarway School District	1	Haynie, June T	Bldg. Level Adm.	311	District Administrator P-12	13-14	Granted
2202	Drew Central School District	5	Maggard, Jessica	PE/Wellness/Leisure P-12	170	Life/Earth Science 7-12	13-14	Granted
			Watson, Sara	ECE P-4	002	English/Language/ Social Studies 4-8	12-13 13-14	Granted
			Watson, Sara	ECE P-4	168	Science/Mathematics 4-8	12-13 13-14	Granted

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	Drew Central School District Continued		Woodard, Justin Beth	Middle Childhood Education	305	Gifted & Talented P-8	11-12 12-13 13-14	Granted
			Woodard, Justin Beth	Middle Childhood Education	306	Gifted & Talented 7-12	11-12 12-13 13-14	Granted
1802	Earle School District	7	Bohanon, Juanita	ECE P-4	302	Building Level Administrator 5-12	13-14	Granted
			Clay, Nataha	Middle Childhood Education	295	Library Media Science P-8	12-13 13-14	Denied
			Clay, Nataha	Middle Childhood Education	296	Library Media Science 7-12	12-13 13-14	Denied
			Coleman, Aretha	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Jackson, Luchana	ECE P-4	253	ELEMENTARY	13-14	Denied
			Moore, Karmen	ECE P-4	168	Science/Mathematics 4-8	13-14	Denied
			Moore, Kourtney	ECE P-4	107	Grade 5/6 Endorsement (P-4)	13-14	Denied
7001	El Dorado School District	1	Bradshaw, Vivi	Science/PE	167	SOCIAL STUDIES	13-14	Granted
0802	Eureka Springs School District	1	Lynch, Nina	ECE P-4, MS Social Studies, Elem K-6	250	BUSINESS TECH	13-14	Denied

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7202	Farmington School District	3	Bingham, Lisa	Elem 1-6; MS Social Studies	253	ELEMENTARY	13-14	Granted
			Disney, Meagan	Business, Marketing, Career Orientation	412	CAREER PREPARATION	13-14	Granted
			Hill, Dawn	Career Orientation, FACS, Business Tech	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
7203	Fayetteville School District	1	Antonetti, John	Instrumental Music	236	PE/Wellness/Leisure (7-12)	13-14	Granted
	First Step, Inc.	4	Anthony, Carrie	PE/Wellness/Leisure P-12	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Denied
			Bridges, Amanda	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Denied
			Carl, Ruby	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Stell, Laura	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
2002	Fordyce School District	1	Prather, Angela	Business Technology 7-12, Career Orientation, Career Preparation	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
4102	Foreman School District	1	Friday, Cody	PE/Wellness/Leisure P-12; Coaching	254	MCH MATH	13-14	Granted
6201	Forrest City School District	1	Logan, Hugh	MS Math	200	MATHEMATICS	13-14	Denied

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6601	Fort Smith School District	9	Burnett, Michelle	ECE P-4, MS English, Elem K-6, ESL	299	GUIDANCE & COUNSELING	13-14	Granted
			Burnett, Michelle	ECE P-4, MS English, Elem K-6, ESL	300	GUIDANCE & COUNSELING	13-14	Granted
			Curry, Felix	PE/Wellness/Leisure P-12	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Edwards (Crane), Kelly	ELS P-12, Middle Childhood Education, ECE P-4,	167	SOCIAL STUDIES	13-14	Granted
			Peck, Threasa	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Slater, Amy	English/Language Arts 7-12	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Slater, Amy	English/Language Arts 7-12	300	GUIDANCE & COUNSELING	12-13 13-14	Granted
			Tomlin, Stephen	Social Studies 7-12	166	ENGLISH	13-14	Granted
			Welsch, Angela	ECE P-4, MS Social Studies, Elem K-6, Special Ed P-12	282	CURR/ PROG ADMIN / SP.ED	13-14	Granted

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2602	Fountain Lake School District	2	Hughes, Jennifer	Elem 1-6, MS Social Studies	002	English/Language/ Social Studies 4-8	12-13 13-14	Granted
			Webb, Linda	Middle Childhood Education; Elem 1-6, Counseling 7-12	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
1003	Gurdon School District	1	Kirkpatrick, Brandie	PE 7-12	235	PE/WELLNESS/L EISURE (P-8)	12-13 13-14	Granted
0203	Hamburg School District	4	Brown, Penny	ECE P-4, Elem 1-6	002	English/Language/ Social Studies 4-8	13-14	Granted
			Brown, Penny	ECE P-4, Elem 1-6	168	Science/Mathemat ics 4-8	13-14	Granted
			Owens, Judy	ECE P-4	253	ELEMENTARY	13-14	Granted
			Youngblood, Susan	ECE P-4, MS English/Social Studies, Elem K-6, Reading P-12, ESL P-12	167	SOCIAL STUDIES	13-14	Granted
6304	Harmony Grove School District	1	Fitts, Lauren	ECE P-4	230	Sp Education Instructional Specialist 4-12	13-14	Granted
5602	Harrisburg School District	3	Ennis, Fran	Vocal Music P-12; Instrumental Music P. 12	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Oberg, Sharon	Business 7-12; MS Science	230	Sp Education Instructional Specialist 4-12	13-14	Granted

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	Harrisburg School District Continued		Pierceall, Melinda	General Science, MS Science, Life/Earth Science	169	Physical /Earth Science 7-12	12-13 13-14	Granted
5903	Hazen School District	1	Bradow, Nathaniel	English/Language Arts 7-12; Journalism	114	SPEECH	13-14	Granted
6202	Hughes School District	4	Foster, Thomas	PE 7-12	235	PE/WEELLNESS/L EISURE (P-8)	13-14	Denied
			Light, Billie Ruth	Elem 1-6; MS Social Studies	166	ENGLISH	13-14	Granted
			Selvey, Betty	Adm K-12; Elem Prin; ECE P-4; MS Social Studies; Elem K-6	305	Gifted & Talented P-8	13-14	Granted
			Selvey, Betty	Adm K-12; Elem Prin; ECE P-4; MS Social Studies; Elem K-6	306	Gifted & Talented 7-12	13-14	Granted
3840	Imboden Charter School Dist	1	Killion, Deborah	MS English, MS Social Studies, Elem 1-6, Special Ed P-12	299	GUIDANCE & COUNSELING	11-12 12-13 13-14	Granted
3306	Izard Co. Cons. School Dist.	3	Orf, Matthew	PE 7-12, Career Orientation 7-12	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Orf, Matthew	PE 7-12, Career Orientation 7-12	412	CAREER PREPARATION	13-14	Granted

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	Izard Co. Cons. School Dist. Continued		Wheat, Kensey	ECE P-4; Middle Childhood Education	299	GUIDANCE & COUNSELING	12-13 13-14	Granted
5102	Jasper School District	3	Cunningham, Randy	MS English & Science	254	MCH MATH	13-14	Granted
			Cunningham, Randy	MS English & Science	256	MCH SOC. STUDIES	13-14	Granted
			Mason, Regena	ECE P-4	253	ELEMENTARY	13-14	Granted
	KIPP Delta Public Charter School	1	Guilliam, Sara	Physical/Earth Science	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
0903	Lakeside School District	2	Armstrong, Solomon	Social Studies 7-12; Art K-12	204	VOCAL MUSIC	13-14	Granted
			Armstrong, Solomon	Social Studies 7-12; Art K-12	206	INSTR. MUSIC	13-14	Granted
2606	Lakeside School District	1	Burk, TJ	PE/Wellness/Leisure P-12; Coaching	411	CAREER ORIENTATION ENDORSEMENT	13-14	Granted
3810	Lawrence County School Distric	2	Hampton, Stephanie	English/Language Arts 7-12; Drama/Speech	299	GUIDANCE & COUNSELING	13-14	Granted
			Hampton, Stephanie	English/Language Arts 7-12; Drama/Speech	300	GUIDANCE & COUNSELING	13-14	Granted

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LISA Academy	2		Dean, Matthew	Social Studies 7-12	305	Gifted & Talented P-8	11-12 12-13 13-14	Denied
			Dean, Matthew	Social Studies 7-12	306	Gifted & Talented 7-12	11-12 12-13 13-14	Denied
Magnolia School 1402 District	3		Corbell, Sonya	Special Ed P-12	320	Curr/Program Adm/Sped P-12	13-14	Granted
			Eddy, Sarah	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Garica, Stacy	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	13-14	Granted
3004 Malvern School District	2		Buth, Amy	Elem 1-6, Middle Childhood Education	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			DeVaney, Camille	MS Math	200	MATHEMATICS	13-14	Granted
Mansfield School 6606 District	1		Cothran, Timothy	MS Social Studies	167	SOCIAL STUDIES	13-14	Granted
Marked Tree School 5604 District	1		Rinaldi, Mike	Science; PE	167	SOCIAL STUDIES	13-14	Granted
Mayflower School 2305 District	1		Logan, Gary	ECE P-4, Bldg Level P-8	302	Building Level Administrator 5- 12	13-14	Granted
7403 Mccrory School District	1		Terhune, Haley	FACS	411	CAREER ORIENTATION ENDORSEMENT	13-14	Granted

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	Methodist Children's Home	1	Wallace, Paula	ECE P-4; Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
3104	Mineral Springs School Dist.	3	Fritts, Callie Nicole	Life/Earth Science	200	MATHEMATICS	13-14	Granted
			Humphries, Dana	ECE P-4, Special Ed P-4	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Denied
			LaGrone, Terah	ECE P-4, 5th/6th Endorsement	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Denied
2203	Monticello School District	1	Russell, Karen	Mathematics 7-12; Transisiton Math	229	Adult Education PS	13-14	Granted
2306	Mt. Vernon/Enola School Dist.	1	Henderson, Beverly	Elem 1-6	253	ELEMENTARY	13-14	Granted
1704	Mulberry/Mt. Pleasant Bi-County School District	1	Sawrie, Frances	Physical/Earth Science; Life/Earth Science; Agri Science & Tech; Career Orientation	200	MATHEMATICS	13-14	Granted
6002	N. Little Rock School District	2	Redford, Kadi	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Stringfellow, Tommy	Social Studies 7-12	236	PE/WELLNESS/L EISURE (7-12)	13-14	Granted
3105	Nashville School District	8	Allen, Kameron	ECE P-4	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
			Barfield, Angelique	English/Language Arts 7-12; ESL P-12	257	MCH SCIENCE	13-14	Granted

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Nashville School District Continued			Barfield, Angelique	English/Language Arts 7-12; ESL P-12	256	MCH SOC. STUDIES	13-14	Granted
			Barfield, Angelique	English/Language Arts 7-12; ESL P-12	254	MCH MATH	13-14	Granted
			Goff, Dara	Reading P-12, ECE P-4; Middle Childhood Education	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Williams, Lori	Middle Childhood Education	200	MATHEMATICS	11-12 12-13 13-14	Granted
			Williamson, Jason	Social Studies 7-12	302	Building Level Administrator 5-12	13-14	Granted
			Williamson, Jason	Social Studies 7-12	312	Building Administrator P-8	13-14	Granted
1611	Nettleton School District	1	Simmons, Jessica	Life/Earth Science	200	MATHEMATICS	13-14	Granted
3403	Newport School District	1	Rideout, Rayleun	Business Technology, PE/Wellness/Leisure , Coaching, Career Orientation	412	CAREER PREPARATION	13-14	Granted
0504	Omaha School District	1	France, Jimmie	MS English/Social Studies	168	Science/Mathematics 4-8	13-14	Granted
6505	Ozark Mountain School District	2	Richardson, Heath	MS Math	200	MATHEMATICS	13-14	Denied
			Willis, Wayne	Middle Childhood Education	276	BUILD LEVEL ADMIN.	13-14	Granted

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2404	Ozark School District	1	Meadors, Casey	ECE P-4	255	MCH ENGLISH	13-14	Granted
7309	Pangburn School District	4	Armer, Casey	English/Language Arts 7-12	254	MCH MATH	13-14	Granted
			Armer, Casey	English/Language Arts 7-12	255	MCH ENGLISH	13-14	Granted
			Moorehead, Donna	ECE P-4, Elem 1-6, MS Social Studies	411	CAREER ORIENTATION ENDORSEMENT	13-14	Granted
			Moorehead, Donna	ECE P-4, Elem 1-6, MS Social Studies	254	MCH MATH	13-14	Granted
2808	Paragould School District	1	Rose, Donna	Vocal Music P-12	2010	Survey of Fine Arts	13-14	Granted
4203	Paris School District	3	Harrison, Katie	ECE P-4	107	Grade 5/6 Endorsement (P-4)	12-13 13-14	Granted
			Lewis, Wendy	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Skaggs, DeAnna	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	11-12 12-13 13-14	Granted
0407	Pea Ridge School District	13	Enix, Trixie	English/Language Arts 7-12	108	JOURNALISM	13-14	Denied
			Hall, Ronda	English/Language Arts 7-12	255	MCH ENGLISH	13-14	Granted
			Jones, James Rick	PE 5-8/7-12	236	PE/WEELLNESS/L EISURE (7-12)	12-13 13-14	Granted
			Loyd, Trent	PE/Wellness/Leisure P-12	114	SPEECH	13-14	Granted

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Pea Ridge School District Continued			Martin, Keith	Bldg. Adm.	311	District Administrator P-12	13-14	Granted
			Miller, Jennifer	FACS	299	GUIDANCE & COUNSELING	13-14	Granted
			Miller, Jennifer	FACS	300	GUIDANCE & COUNSELING	13-14	Granted
			Neal, Rick	Secondary Principal	311	District Administrator P-12	12-13 13-14	Granted
			Peters, Kelley	ECE P-4	254	MCH MATH	13-14	Granted
			Pina, Saffron	Spanish 7-12	166	ENGLISH	13-14	Granted
			Sanchez, Rudy	PE/Wellness/Leisure P-12	257	MCH SCIENCE	13-14	Granted
			Schwartz, Michael	English 7-12	208	Drama/Speech 7-12	13-14	Granted
			Stein, Elizabeth	Social Studies 7-12	257	MCH SCIENCE	13-14	Granted
Pine Bluff School District	3505	1	Lee, Dexter K.	Bldg Level Adm 5-12; Business Education; Career Services	312	Building Administrator P-8	13-14	Granted
Prairie Grove School District	7206	2	Sallee, Krystina	Agri Science & Tech	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Snyder, Brooke	Middle Childhood Education	253	ELEMENTARY	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
6006	Pulaski Co. Spec. School Dist.	24	Castles, Ashleigh	Middle Childhood Education	209	ALGEBRA I ENDOS	13-14	Granted
			Corley, Megan	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	11-12 12-13 13-14	Granted
			Daniel, Kathryn	English 7-12; Speech/Drama 7-12	295	Library Media Science P-8	13-14	Granted
			Daniel, Kathryn	English 7-12; Speech/Drama 7-12	296	Library Media Science 7-12	13-14	Granted
			Dixon, Tristen	FACS 7-12; Career Endorsement	305	Gifted & Talented P-8	13-14	Granted
			Dixon, Tristen	FACS 7-12; Career Endorsement	306	Gifted & Talented 7-12	13-14	Granted
			Ferguson, Rodney	Business Tech 7-12	004	SPANISH	13-14	Granted
			Frost, Christy	ECE P-4; Middle Childhood Education	305	Gifted & Talented P-8	12-13 13-14	Granted
			Gates, Dennis	Vocal/Instrumental Music 7-12	203	Vocal Music P-8	13-14	Granted
			Gates, Dennis	Vocal/Instrumental Music 7-12	205	Instrumental Music P-8	13-14	Granted
			Genry, Paula	Middle Childhood Education	305	Gifted & Talented P-8	13-14	Granted
			Hopper, Deborah	Elem 1-6	305	Gifted & Talented P-8	13-14	Granted
			Hughes-Johnson, Amanda	Middle Childhood Education	169	Physical /Earth Science 7-12	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Pulaski Co. Spec. School Dist. Continued			Jackson, Victoria	Elem 1-6; Elem Principal; MS Math, G/T P-12; Sec Principal; Dist Adm.	203	Vocal Music P-8	13-14	Granted
			Jackson, Victoria	Elem 1-6; Elem Principal; MS Math, G/T P-12; Sec Principal; Dist Adm.	201	Art P-8	13-14	Granted
			Jones, Stacy	English 7-12; Social Studies 7-12	114	SPEECH	13-14	Granted
			Jones, Stacy	English 7-12; Social Studies 7-12	108	JOURNALISM	13-14	Granted
			Kamanga, Kelli	ECE P-4, Elem 1-6, Special Ed P-12	305	Gifted & Talented P-8	11-12 12-13 13-14	Granted
			Metzgar, Kim	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Myklebust, Melanie	Elem 1-6; MS Social Studies	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Ramsey, Charlotte	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Teague, Kelley	Middle Childhood Education	305	Gifted & Talented P-8	13-14	Granted
			Uhiren, Mendy	ECE P-4	305	Gifted & Talented P-8	12-13 13-14	Granted
			Wilson, Elizabeth	English 7-12; ESL K-12	108	JOURNALISM	13-14	Granted
Riverview School 7307 District		1	Massey, Tracy	Special Ed P-12	320	Curr/Program Adm/Sped P-12	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
0405	Rogers School District	31	Akehurst, Maria	Art P-12	108	JOURNALISM	13-14	Granted
			Ball, LaDonna	English/Language Arts 7-12	410	CAREER ACADEMY ENDORSEMENT	13-14	Granted
			Beaver, Sammie	ECE P-4	201	Art P-8	13-14	Granted
			Black, Angela	ECE P-4	253	ELEMENTARY	13-14	Granted
			Duncan, Candice	English/Language Arts 7-12; Speech	305	Gifted & Talented P-8	12-13 13-14	Granted
			Duncan, Candice	English/Language Arts 7-12; Speech	306	Gifted & Talented 7-12	12-13 13-14	Granted
			Eide, Lauren	ECE P-4	305	Gifted & Talented P-8	13-14	Granted
			Eide, Lauren	ECE P-4	306	Gifted & Talented 7-12	13-14	Granted
			Gonzalez, Carla	ECE P-4; ESL P-12	253	ELEMENTARY	13-14	Granted
			Harris, Greg	Coaching, PE 7-12, Driver's Ed	167	SOCIAL STUDIES	08-09 09-10 10-11	Denied
			Horne, Jennifer	English/Language Arts 7-12	256	MCH SOC. STUDIES	13-14	Granted
			James, Kelsey	ECE P-4	002	English/Language/ Social Studies 4-8	13-14	Granted
			James, Kelsey	ECE P-4	168	Science/Mathematics 4-8	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Rogers School District Continued			Jennings, Franklin	Business Technology 4-12	236	PE/WELLNESS/LEISURE (7-12)	13-14	Granted
			Johnston, Susan	ECE P-4	411	CAREER ORIENTATION ENDORSEMENT	13-14	Granted
			Martin, Renae	Elem K-6, Business Technology	255	MCH ENGLISH	13-14	Granted
			Matthews, Melissa	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			McCauley, Kelly	Middle Childhood Education	305	Gifted & Talented P-8	12-13 13-14	Granted
			McCauley, Kelly	Middle Childhood Education	306	Gifted & Talented 7-12	12-13 13-14	Granted
			Napier, Cody	Social Studies 7-12	236	PE/WELLNESS/LEISURE (7-12)	13-14	Granted
			Plassmeyer, Lisa	ECE P-4; 5th/6th Endorsement	305	Gifted & Talented P-8	12-13 13-14	Granted
			Plassmeyer, Lisa	ECE P-4; 5th/6th Endorsement	306	Gifted & Talented 7-12	12-13 13-14	Granted
			Pool, John	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Schoonover, Jared	Social Studies 7-12; PE & Health K-12	411	CAREER ORIENTATION ENDORSEMENT	13-14	Granted
			Sherman, Shara	PE/Wellness/Leisure P-12; Coaching	256	MCH SOC. STUDIES	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Rogers School District Continued			Shoe, Tina (Coombs)	Elem 1-6; ECE P-4, ESL P-12, MS Social Studies	305	Gifted & Talented P-8	13-14	Granted
			Shoe, Tina (Coombs)	Elem 1-6; ECE P-4, ESL P-12, MS Social Studies	306	Gifted & Talented 7-12	13-14	Granted
			Thompson, Theresa	ESL P-12, ECE P-4, Middle Childhood Education	295	Library Media Science P-8	13-14	Granted
			Thompson, Theresa	ESL P-12, ECE P-4, Middle Childhood Education	296	Library Media Science 7-12	13-14	Granted
			Turney, Robert	Social Studies 7-12	114	SPEECH	13-14	Granted
			Weisenfels, Tiesha	Business Tech 7-12	108	JOURNALISM	13-14	Granted
7311	Searcy School District	1	Jackson, Melanie	ECE P-4; Special Ed P-4	230	Sp Education Instructional Specialist 4-12	13-14	Granted
0406	Siloam Springs School District	1	Moose, Desi Darelene	MS Math/Science	253	ELEMENTARY	13-14	Granted
	Southeast AR ESC	1	Campagna, Dawn	ECE P-4, Budiness 7-12, 5th/6th Endorsement, Special Ed P-12, Gifted P-12	282	CURR/ PROG ADMIN / SP.ED	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
7207	Springdale School District	7	Farrell, Abigail	MS English, Science, Social Studies	254	MCH MATH	13-14	Granted
			Garrett, Kimberly	Bldg. Level Adm.	311	District Administrator P-12	13-14	Granted
			Lieutard, Chrystal	Middle Childhood Education	108	JOURNALISM	13-14	Granted
			Love, Brenda	Elem K-6	295	Library Media Science P-8	13-14	Granted
			Love, Brenda	Elem K-6	296	Library Media Science 7-12	13-14	Granted
			Strange (Young), Erica	ECE P-4	002	English/Language/ Social Studies 4-8	12-13 13-14	Granted
			Wade, Sheri	English/Language Arts 7-12	108	JOURNALISM	13-14	Granted
7009	Strong-Huttig School District	3	Brown, Calandra	Life/Earth Science	254	MCH MATH	13-14	Granted
			Brown, Calandra	Life/Earth Science	256	MCH SOC. STUDIES	13-14	Granted
			Brown, Calandra	Life/Earth Science	257	MCH SCIENCE	13-14	Granted
0104	Stuttgart School District	1	Brown, Elisa	Special Ed P-4	230	Sp Education Instructional Specialist 4-12	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
4605	Texarkana School District	26	Anthony, Halee	English 7-12	108	JOURNALISM	13-14	Granted
			Bailey, Candice	Social Studies 7-12	166	ENGLISH	12-13 13-14	Granted
			Briley, Julia	ECE P-4	203	Vocal Music P-8	13-14	Denied
			Briley, Julia	ECE P-4	205	Instrumental Music P-8	13-14	Denied
			Britton, Kimberly	Drama/Speech 7-12	202	Art 7-12	13-14	Granted
			Carter, Elizabeth	ECE P-4	254	MCH MATH	13-14	Granted
			Dow, Teresa	Marketing 7-12, Career Technology, Career Orientation, Career Preparation	167	SOCIAL STUDIES	13-14	Denied
			Dow, Teresa	Marketing 7-12, Career Technology, Career Orientation, Career Preparation	250	BUSINESS TECH	13-14	Granted
			Dow, Teresa	Marketing 7-12, Career Technology, Career Orientation, Career Preparation	166	ENGLISH	13-14	Granted
			Dow, Teresa	Marketing 7-12, Career Technology, Career Orientation, Career Preparation	170	Life/Earth Science 7-12	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Texarkana School District Continued			Dow, Teresa	Marketing 7-12, Career Technology, Career Orientation, Career Preparation	200	MATHEMATICS	13-14	Granted
			George, David	Special Ed P-12, Middle Level Education, Drama 7-12, Social Studies 7-12, Marketing Ed	170	Life/Earth Science 7-12	13-14	Granted
			George, David	Special Ed P-12, Middle Level Education, Drama 7-12, Social Studies 7-12, Marketing Ed	169	Physical /Earth Science 7-12	13-14	Granted
			Lala, Meena	Middle Childhood Education; Algebra 1 Endorsement	200	MATHEMATICS	13-14	Denied
			Parker, Ashley	Middle Childhood Education	200	MATHEMATICS	13-14	Denied
			Reid, Kenneth	MS Math	200	MATHEMATICS	13-14	Granted
			Roberson, Theresa	Business Technology 7-12	167	SOCIAL STUDIES	13-14	Denied
			Roberson, Theresa	Business Technology 7-12	166	ENGLISH	13-14	Granted
			Roberson, Theresa	Business Technology 7-12	170	Life/Earth Science 7-12	13-14	Granted
			Roberson, Theresa	Business Technology 7-12	200	MATHEMATICS	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Texarkana School District Continued			Still, Jean	English 7-12	204	VOCAL MUSIC	13-14	Denied
			Still, Jean	English 7-12	206	INSTR. MUSIC	13-14	Denied
			Tolliver, Lawanna	Middle Childhood Education; ECE P-4	167	SOCIAL STUDIES	13-14	Granted
			Weir, Mark	PE/Wellness/Leisure P-12	167	SOCIAL STUDIES	13-14	Denied
			Wilson, Carmen	Middle Childhood Education	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Granted
			Wilson, Carmen	Middle Childhood Education	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
Trumann School 5605 District		5	Brown, Renee (Williams)	Elem 1-6; MS Social Studies	295	Library Media Science P-8	13-14	Granted
			Brown, Renee (Williams)	Elem 1-6; MS Social Studies	296	Library Media Science 7-12	13-14	Granted
			Jones, Sherrie	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	12-13 13-14	Denied
			Teague, Natalie	Middle Childhood Education	299	GUIDANCE & COUNSELING	11-12 12-13 13-14	Granted
			Waymire, Michelle	Middle Childhood Education	312	Building Administrator P-8	13-14	Granted

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
Van Buren School 1705 District		6	Bryant, Amber	ECE P-4, MS English, MS Social Studies, Elem K-6	166	ENGLISH	13-14	Denied
			Delp, Amanda	ECE P-4	231	Sp Ed Ech Inst Specialist P-4	13-14	Granted
			Ewing, Laura	English/Language Arts 7-12	230	Sp Education Instructional Specialist 4-12	13-14	Granted
			Harwood, James Kyle	Life/Earth Science	230	Sp Education Instructional Specialist 4-12	12-13 13-14	Granted
			Kinney, Mary	ECE P-4, Elem 1-6, MS Social Studies	002	English/Language/ Social Studies 4-8	13-14	Granted
			Le, Amanda	ECE P-4	002	English/Language/ Social Studies 4-8	13-14	Granted
Vista Health, Inc.		1	Williams, Lisa	Science, PE, Coaching	230	Sp Education Instructional Specialist 4-12	13-14	Granted
West Memphis School 1803 District		2	Eichman, Shelly	English/Language Arts 7-12	114	SPEECH	13-14	Granted
			Froelich, Deanna	Elementary K-6	231	Sp Ed Ech Inst Specialist P-4	13-14	Denied

Additional Licensure Waiver Requests

2013-2014

November State Board

LEA	District	# Waivers Requested	Teacher	Licensure Area	ALP Code	Out of Area	Yrs on ALP	Granted /Denied
1204	West Side School District	2	Irwin Matthew	Bldg. Adm. 7-12	280	CURR/ PROG ADMIN / CURR	13-14	Granted
			Sisson, Kari-Lyn	English 7-12	108	JOURNALISM	13-14	Granted
7509	Western Yell Co. School Dist.	1	Cleveland, Leona	Elem 1-6, Reading P-12, Supervisor K-12, Elem Prin.	311	District Administrator P-12	13-14	Granted
4502	Yellville-Summit School Dist.	1	Davenport, Hope	Middle Childhood Education	200	MATHEMATICS	11-12 12-13 13-14	Granted
School Districts Requesting Waivers This Month		379	Total # Waivers Requested This Month		Total # Waivers Granted This Month 341 Total # Waivers Denied 38 Total # Waivers 379			

Long Term Substitutes Requested

2013-2014

November State Board

# Substitute						
		Waivers		Granted/		
LEA	District	Requested	Substitute Name	Subject	Teacher of Record	Denied
7401	Augusta School District	1	McNaill, Kelli	Life/Earth Science	Porter, Darrell	Granted
0401	Bentonville School District	2	Cunningham, Jamie	3rd Grade	Horath, Lindsey	Granted
			Hanford, Jennifer	MS Vocal Music	Wicker, Shannon	Granted
4702	Blytheville School District	1	Stanfill, Dana	Social Studies	McCrosky, Vincent	Granted
7303	Bradford School District	1	Gray, Jackie	Science 5th/6th	Toler, Sandra	Granted
4304	Cabot School District	2	Duncan, Mari	Spanish	Martin, Erika	Granted
			Forsythe, Sheryl	Spanish 7-12	Cloinger, Cara	Granted
1702	Cedarville School District	1	Armer, Lea	Social Studies	Bradford, Mark	Granted
5707	Cossatot River School District	1	Golden, Keith	Art K-6 & PE	Mack, Jeanna	Granted
5106	Deer/Mt. Judea School District	1	Willis, April	Mathematics	None	Granted
6201	Forrest City School District	2	Carter, April	Sixth Grade Literacy	None	Granted
			McNutt, Tonya	Language Arts 8th Grade	None	Granted
2602	Fountain Lake School District	1	Tucker, Rebecca	Gifted and Talented	Niven, Barbara	Granted
1003	Gurdon School District	1	Davis, Dora Deanne	Algebra I	None	Granted
0203	Hamburg School District	1	Nonette, Natanya	Elementary	None	Granted
5602	Harrisburg School District	1	Vick, Kristen	Spanish	None	Granted
5403	Helena/ W.Helena School Dist.	1	Holder, Vivian	FACS	Trice, Annetta	Granted
3004	Malvern School District	1	Paul, Carolyn	Mathematics 9-12	Cox, Blair	Granted
	Millcreek of Arkansas	1	Childress, Kay	ECE P-4	Baker, Janice	Granted
0303	Mountain Home School District	1	Rogers, Sherry	Kindergarten	None	Granted
6002	N. Little Rock School District	5	Dillman, Jill	4th Grade	Simpson, Nancy	Granted
			Dyrhood, Laura	Kindergarten	DiPippa, Kelly	Granted
			Setzler, Nancy	Music	Lay, Cathy	Granted
			Stoll, Stacey	4th Grade	Parker, Naomi	Granted
			Wooten, Jennifer	Elementary Gifted & Talented	Tharp, Genea	Granted
5706	Ouachita River School District	1	Pearson, Lisa	Social Studies 7-12	Kelly, William	Granted

Long Term Substitutes Requested

2013-2014

November State Board

# Substitute Waivers						
LEA	District	Requested	Substitute Name	Subject	Teacher of Record	Granted/ Denied
6205	Palestine-Wheatley Sch. Dist.	1	Wilson, Patricia	Vocational Business	Price, Rebecca	Granted
4203	Paris School District	1	Kiefer, Thomas	Social Studies/Foreign Language	None	Granted
3505	Pine Bluff School District	1	Townsend, Margie	Physical Science	Bell, Benjamin	Granted
0405	Rogers School District	2	Harris, Gregory	Economics	None	Granted
			Keeler, Jennifer	FACS	Tichy, Shannon	Granted
0406	Siloam Springs School District	1	Broyles, Stacey	Gifted and Talented	Harper, Stephanie	Granted
7207	Springdale School District	1	Breeding, Delores	Special Education	Nichols, Lorrie	Granted
4003	Star City School District	1	McDonald, Holly	English 9th/10th	York, Connie Sinks	Granted
1905	Wynne School District	1	Imboden, Kelly	Physical Science/Physics	Hill, Hugh	Granted
27	Total Districts Requesting Long Term Substitutes This Month	35	Total Substitutes Requested This Month		Total Substitute Requests Granted This Month	35

Alpena School District
LEA # 0501
Boone County

Classified in Fiscal Distress

May 14, 2012

Fiscal Distress Indicators and Additional Concerns:

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	James Trammell	James Trammell	James Trammell	James Trammell
4 QTR ADM	576	554	541	546
Assessment	26,294,355	26,852,310	27,939,483	28,501,923
Total Mills	33.60	33.60	33.60	33.60
Total Debt Bond/Non Bond	1,527,233	1,458,904	1,563,556	1,354,004
Per Pupil Expenditures	8,599	8,893	8,905	n/a
Personnel-Non-Fed Certified FTE	50.62	59.37	47.94	n/a
Personnel-Non-Fed Certified Clsrm FTE	47.62	56.37	44.94	n/a
Avg Salary-Non-Fed Cert FTE	42,194	35,755	40,623	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	40,437	33,649	39,516	n/a
Net Legal Balance (Excl Cat & QZAB)	388,141	380,122	331,796	555,321

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

Mrs. Andrea Martin was hired as Superintendent for the 2013-14 school year.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2012-13

- Reduced 3.5 licensed FTE through RIF
- Reduced .5 classified FTE through RIF
- Reduced summer maintenance costs
- Monitored transportation supply costs
- Monitored maintenance supply costs

Additional Actions Not Included In The Fiscal Distress Plan:

- Reduce textbook expenditures
- Reduce 6 FTE through attrition and re-alignment
- Utilize SubTeach USA to eliminate district benefit and payroll processing cost
- Implement CitySmart Entergy rebate savings program
- Utilize the tax rebate program on qualifying purchases
- Realign expenditures to utilize categorical and federal funds efficiently

**Arkansas Department of Education
Alpena School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance <u>7/1/2013</u> 550,946	<u>Revenue</u> 657,795	<u>Expenditures</u> 459,594	Ending Balance <u>9/30/2013</u> 749,148
FY14 Budget			
Beginning Balance <u>7/1/2013</u> 550,946	<u>Revenue</u> 3,836,598	<u>Expenditures</u> 3,440,406	Projected Balance <u>6/30/2014</u> 947,137
FY13			
Beginning Balance <u>7/1/2012</u> 331,796	<u>Revenue</u> 3,919,424	<u>Expenditures</u> 3,700,274	Ending Balance <u>6/30/2013</u> 550,946
FY12			
Beginning Balance <u>7/1/2011</u> 380,122	<u>Revenue</u> 3,797,598	<u>Expenditures</u> 3,845,924	Ending Balance <u>6/30/2012</u> 331,796

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

Alpena School District

Unrestricted Funds Revenue Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES-CURRENT	506,108	547,631	568,754	124,274	444,480
11115	PROPERTY SALES TAX RELIEF	0	0	0	0	0
11120	PROPERTY TAX-40% BY 6/30	257,159	281,950	282,000	0	282,000
11125	PROP TAX RELIEF TAX 40%	0	0	0	0	0
11140	PROPERTY TAX-DELINQUENT	15,424	48,912	49,000	1,195	47,805
11150	EXCESS COMMISSION	20,799	26,216	26,225	210	26,015
11160	LAND REDEMP-IN STATE SALE	15,687	4,625	4,650	6,040	(1,390)
11400	PENALTIES/INTEREST ON TAX	620	209	210	0	210
11500	INT UNAPPORTION PROP TAX	0	0	0	0	0
12800	PAYMENT IN LIEU OF TAXES	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	11,548	10,450	10,500	2,110	8,390
16000	FOOD SERVICE	0	0	0	0	0
16110	SCHOOL LUNCH PROGRAM	0	0	0	0	0
16200	DAILY SALES-NON-REIMBURS	0	0	0	0	0
16215	A LA CARTE INCOME	0	0	0	0	0
16220	ADULT	0	0	0	0	0
16300	SPECIAL FUNCTIONS	0	0	0	0	0
16400	PERFORMANCE BASED-\$.06	0	0	0	0	0
16900	OTHER FOOD SVS REVENUE	0	0	0	0	0
16910	PEPSI/COKE FUND	0	0	0	0	0
17100	ADMISSIONS	0	0	0	0	0
17110	ATHLETICS	0	0	0	0	0
17120	OTHER SCH SPONSORED EVENT	0	0	0	0	0
17130	STDNT ORG-EVENTS & ACTIV	0	0	0	0	0
17200	SALES	0	0	0	0	0
17210	SCH SPNSRD-PICTURES,ETC	0	0	0	0	0
17220	STDNT SPON SALES-IE CANDY	0	0	0	0	0
17300	ORG MEMBERSHIP DUES/FEES	0	0	0	0	0
17310	STNDT ORG MEMBERSHIP DUES	0	0	0	0	0
17500	CONTRACTED SERVICES	0	0	0	0	0
17510	ATHLETIC GUARANTEES	0	0	0	0	0
17590	OTHER CONTRACTED SERVICES	0	0	0	0	0
17900	OTHER STDNT ACTIVITY REV	0	0	0	0	0
18100	ATHLETIC	0	0	0	0	0
18900	OTHER COMMUNITY SVS ACT	0	0	0	0	0
19000	OTHER REV-LOCAL SOURCES	0	0	0	0	0
19130	LEA BUILDGS & FACILITIES	3,575	3,900	3,900	975	2,925
19140	REQUIPMENT & VEHICLES	0	0	0	0	0
19200	PRIVATE CONTRIBUTIONS	0	0	0	0	0
19300	SALES OF SUPPLIES & MATER	0	0	0	0	0

Alpena School District

Unrestricted Funds Revenue Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
19400	TEXTBOOK SALES & RENTALS	0	0	0	0	0
19410	SECONDARY SALES	0	0	0	0	0
19430	SECONDARY RENTALS	0	0	0	0	0
19450	ELEMENTARY SALES	0	0	0	0	0
19490	OTHER SALES/RENTALS	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	0	500	200	0	200
19900	MISC REV FR LOCAL SOURCES	7,250	19,773	18,475	(4)	18,479
21100	CNTY GENERAL APPORTIONMNT	0	0	0	0	0
21200	SEVERANCE TAX	91	112	112	0	112
21900	OTHER REV FR COUNTY	25,535	1,270	0	0	0
28000	PAYMENT IN LIEU OF TAXES	0	0	0	0	0
31100	STATE EQUALIZATION AID	0	0	0	0	0
31101	FOUNDATION FUNDING	2,747,738	2,722,600	2,810,369	510,976	2,299,393
31102	ENHANCED EDUCATIONAL FUND	0	0	0	0	0
31103	98% TAX COLL GUARANTEE	17,384	21,895	0	0	0
31400	TRANSPORTATION AID	4,001	0	0	0	0
31450	STUDENT GROWTH FUNDING	0	0	0	0	0
31460	DECLINING ENROLLMENT	76,093	33,340	0	0	0
31620	SUPP MILLAGE INCENTIVE	14,739	11,054	7,370	3,685	3,685
32215	ALTERNATIVE ED GRANT	0	0	0	0	0
32219	EISENHOWER MATH/SCIENCE	0	0	0	0	0
32232		0	0	0	0	0
32235	TECHNOLOGY IMPRVMT GRANT	0	0	0	0	0
32250	PROF QUAL ENHANC IND PROG	0	1,994	6,000	0	6,000
32256	PROFESSIONAL DEVELOPMENT	0	0	0	0	0
32310	HAND CHILD-SUPV/EXTEND YR	2,288	2,266	2,300	0	2,300
32340	HAND-RESIDENT TREATMENT	0	0	0	0	0
32355	EARLY CHILD PILOT PARENT	48,548	31,476	29,213	0	29,213
32361	GT ADVANCE PLACEMENT	850	700	650	0	650
32370	ALTERNATIVE LEARNING ENV	0	0	0	0	0
32371	ENGLISH LANGUAGE LEARNERS	0	0	0	0	0
32381	NATIONAL SCHOOL LUNCH ACT	0	0	0	0	0
32415	SEC VOC AREA CENTER FUND	0	0	0	0	0
32420	VOC CAPITAL EQUIP GRANT	0	0	0	0	0
32491	WORKFORCE EDUCATION AID	0	0	0	0	0
32520	MATCHING (STATE)	0	0	0	0	0
32910	WORKER'S COMP INSURANCE	0	0	0	0	0
32912	GEN FAC FUND	5,423	4,067	2,712	1,356	1,356
32913	GROWTH FUNDING	0	0	0	0	0
32915	DEBT SERVICE SUPPLEMENT	14,624	13,218	13,958	6,979	6,979

Alpena School District

Unrestricted Funds Revenue Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
32921	ACADEMIC FACILITIES REPAIR	0	0	0	0	0
32923	ACAD FAC TRANSITIONAL PROJ	0	0	0	0	0
32924	ACAD FAC PARTNERSHIP PROG	0	0	0	0	0
32990	GRANTS/AIDE FROM STATE	0	0	0	0	0
41200	WILDLIFE REFUGE	0	0	0	0	0
41300	REV IN LIEU OF TAXES	0	0	0	0	0
42100	FOREST RESERVE	0	0	0	0	0
42200	FLOOD CONTROL	0	0	0	0	0
42300	MINERAL LEASES	0	0	0	0	0
42400	FEDERAL GRAZING	0	0	0	0	0
42500	IMPACT AID	0	0	0	0	0
43923	FEMA-ARK WINTER STORM	0	0	0	0	0
43974	FRESH FRUIT/VEG COMMODITI	0	0	0	0	0
45110	ESEA CH1 COMP(R) 100-297	0	0	0	0	0
45119	ARRA TITLE 1-PART A	0	0	0	0	0
45124	ESEA-STABILIZATION-ARRA	0	0	0	0	0
45129	TITLE 1/ED JOBS FUND ARRA	0	0	0	0	0
45130	ESEA CH2 ELEM/SEC ED ACT	0	0	0	0	0
45132	TITLE VI CLSROOM REDUCT	0	0	0	0	0
45136	TITLE II-A	0	0	0	0	0
45318	VOC-SUPP GRNTS-IMPROV ACT	0	0	0	0	0
45325	EDUCATIONAL TECHNOLOGY	0	0	0	0	0
45326	EDUCATION TECH GRANT	0	0	0	0	0
45500	SCHOOL FOOD SERVICE	0	0	0	0	0
45510	SL 4 LUNCHES-TYPE A	0	0	0	0	0
45512	TYPE A LUNCHES	0	0	0	0	0
45520	SL 11 LUNCH-FREE/REDUCED	0	0	0	0	0
45522	FREE,RED. & PD BREAKFASTS	0	0	0	0	0
45561	REGULAR COMMODITIES	0	0	0	0	0
45562	FRESH FRUITS/VEG	0	0	0	0	0
45590	OTHER FOOD SERVICE REVENUE	0	0	0	0	0
45613	VIB PASSTHROUGH FUNDING	0	0	0	0	0
45621	ARRA-IDEA	0	0	0	0	0
45650	EARLY CHILD TEACH RESEARC	0	0	0	0	0
45660	EARLY CHILD TEAC-SUPP/MAT	0	0	0	0	0
45670	STATE IMPROV GRANT	0	0	0	0	0
45802	ARRA-MODERNIZATION-STABIL	0	0	0	0	0
45910	MEDICARE CATASTROPHIC COV	0	0	0	0	0
45913	ARMAC	0	0	0	0	0
45916	MEDICAID-PERSONAL CARE	0	0	0	0	0

Alpena School District

Unrestricted Funds Revenue Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
45917	MEDICAID-VISION/HEARING	0	0	0	0	0
45925	IMP TCH TITLE II A	0	0	0	0	0
45970	DRUG ABUSE PREVENTION	0	0	0	0	0
45971	DRUG FREE SCHOOLS GRANT	0	0	0	0	0
45975	REAP GRANT	0	0	0	0	0
48000	PAYMENT IN LIEU OF TAXES	0	0	0	0	0
51100	BONDED INDEBTEDNESS	0	0	0	0	0
51500	INSTALLMNT/LEASE PURCHASE	0	0	0	0	0
51800	REFUNDING BONDS	0	0	0	0	0
52000	INTERFUND TRANSFERS	0	0	0	0	0
52100	TRANS FROM SALARY FUND	0	0	0	0	0
52200	TRANS FROM OPERATING FUND	0	0	0	0	0
52201	TRANSFER FROM OPERATING	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	120,588	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52700	TRANS FROM STUDENT ACTVTY	0	0	0	0	0
52800	TRANS FROM FOOD SERVICE	2,114	10,677	0	0	0
53100	SALE OF EQUIPMENT	0	0	0	0	0
Total Revenue		3,797,598	3,919,424	3,836,598	657,795	3,178,802

Alpena School District

Unrestricted Funds Expenditure Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61110	CERT SALARY	1,846,098	1,801,394	1,701,549	180,749	1,520,800
61120	CLS SALARY	519,444	471,289	426,246	76,534	349,712
61210	TEMP-CERTIFIED	0	2,000	6,000	0	6,000
61220	TEMP-CLASSIFIED	0	0	0	0	0
61300	OVERTIME	0	0	0	0	0
61510	BONUSES-CERTIFIED	0	0	0	0	0
61520	BONUSES-CLASSIFIED	0	0	0	0	0
61710	CERT SUBSTITUTES	39,237	45,112	3,000	1,188	1,813
61720	CLS SUBSTITUTES	7,213	7,568	4,354	1,100	3,254
61810	CERT UNUSED SICK	0	4,740	500	0	500
61820	CLS UNUSED SICK LEAVE	0	1,229	500	0	500
61840	CLASSIFIED-UNUSED VAC	0	0	3,292	3,292	1
61961	VACATION PAY CLS	0	2,559	0	0	0
62110	CERT GROUP INS	10,038	8,782	9,072	914	8,158
62120	CLS GROUP INS	335	90	108	18	90
62200	CLS SOC SEC	0	0	0	0	0
62210	CERT SOC SEC	110,375	108,632	108,460	10,952	97,509
62220	CLS SOC SEC	28,575	25,752	25,493	4,194	21,299
62260	CERT MEDICARE	25,814	25,406	25,414	2,561	22,853
62270	CLS MEDICARE	6,683	6,023	6,026	981	5,045
62310	CERT TCH RET-MATCHING	266,459	261,022	252,407	26,563	225,844
62320	CLS TCH RET - MATCHING	69,672	64,420	56,653	10,092	46,561
62510	CERT UNEMPLOY COMP	98	12,208	5,000	108	4,893
62520	CLS UNEMPLOY COMP	45	0	0	0	0
62610	CERT WKR'S COMP	6,225	6,120	6,141	0	6,141
62620	CLS WKR'S COMP	3,295	2,759	2,760	0	2,760
62710	CERT HEALTH BENEFITS	54,262	56,500	67,262	6,393	60,869
62720	CLS HEALTH BENEFITS	26,095	24,452	27,448	3,799	23,649
62800	PUB.RET-MATCHING	0	0	0	0	0
62820	CLS PUB RET MATCHING	302	453	453	42	411
62910	OTHER BENEFITS-CERTIFIED	0	0	0	0	0
62920	OTHER BENEFITS-CLASSIFIED	0	0	0	0	0
Salaries & Benefits Totals		3,020,263	2,938,510	2,738,138	329,479	2,408,659
63000	PURC SVS-PROF & TECHNICAL	0	0	0	0	0
63100	OFFICIAL/ADMINISTRATIVE	0	0	0	0	0
63110	STAFF SERVICES	0	0	0	0	0
63130	BOARD OF ED SERVICES	65	1,032	2,100	925	1,175
63180	SCH BRD ELEC	0	0	0	0	0
63200	PROFESSIONAL-EDUCATIONAL	0	0	0	0	0
63210	INSTRUCTIONAL	(12,435)	795	10,212	0	10,212

Alpena School District

Unrestricted Funds Expenditure Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
63220	SUB TEACHER-PURCHASE SERV	0	0	51,440	0	51,440
63230	CONSULTING-EDUCATIONAL	0	0	0	0	0
63240	STUDENT ASSESSMENT	0	0	0	0	0
63300	OTHER PROFESSIONAL	0	0	0	0	0
63310	PUPIL SERVICES	0	0	0	0	0
63320	CLS PROF DEVELOPMENT	983	265	400	0	400
63330	ACCOUNTING	0	0	0	0	0
63350	MEDICAL SERVICES	0	0	0	0	0
63370	ARCHITECTURAL	0	0	0	0	0
63410	DATA PROCESSING SERVICES	0	0	0	0	0
63441	LEGAL LIT-DEFENSE OF DIST	7,285	8,543	9,000	0	9,000
63450	MEDICAL	152	390	400	139	261
63470	ARCHITECTURAL	0	0	0	0	0
63490	OTHER PROFESSIONAL SERV	0	0	0	0	0
63530	SOFTWARE-MAINT & SUPPORT	349	2,492	2,500	63	2,437
63590	OTHER TECH SERV	5,208	5,442	6,100	5,743	357
63900	OTHER PURC PROF/TECH SVS	12,144	11,600	15,674	3,960	11,714
63910	PURCH PROF & TECH SERVICE	0	0	0	0	0
64100	UTILITY SERVICES	0	0	0	0	0
64110	WATER/SEWER	5,841	5,410	5,415	800	4,615
64210	DISPOSAL/SANATATION	7,174	12,266	11,300	2,877	8,423
64220	SUB TEACH CLS	0	0	0	0	0
64230	CUSTODIAL	3,356	0	0	0	0
64240	LAWN CARE	0	56	0	0	0
64310	NON TECH REPAIRS/MAINT	38,224	6,383	14,523	6,914	7,609
64320	TECH REPAIR/MAINTENANCE	8,408	2,830	1,975	707	1,268
64410	LAND & BLDGS	0	0	0	0	0
64420	RENTAL EQUIP/VEHIC	2,116	2,255	2,300	420	1,880
64500	CONSTRUCTION SERVICES	6,957	0	0	0	0
64900	OTHER PURC PROPERTY SVS	123,752	6,943	6,950	0	6,950
65000	OTHR PURCH.SERVICES	0	0	0	0	0
65190	FROM OTHER SOURCES	0	0	0	0	0
65210	PROPERTY INSURANCE	21,314	21,943	25,474	25,474	0
65240	FLEET INSURANCE	4,217	4,528	4,550	4,253	297
65250	ACCIDENT INS FOR STUDENTS	0	0	0	0	0
65290	OTHER INSURANCE	4,563	4,375	4,450	50	4,400
65310	TELEPHONE	3,065	2,246	2,575	765	1,810
65320	POSTAGE	3,232	3,305	3,305	1,067	2,238
65400	ADVERTISING	637	424	450	49	401
65610	TO LEA'S WITHIN STATE	0	0	0	0	0
65800	TRAVEL	0	0	0	0	0

Alpena School District

Unrestricted Funds Expenditure Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
65810	TRVL-CERT-IN DISTRICT	3,100	1,824	2,800	0	2,800
65820	TRVL-CLS IN DISTRICT	1,194	1,605	2,375	128	2,247
65830	TRVL CERT-OUT DISTRICT	0	0	0	0	0
65840	TRVL CLS OUT DISTRICT	0	0	0	0	0
65850	TRVL CERT OUT STATE	0	0	0	0	0
65860	TRVL CLS OUT STATE	0	0	0	0	0
65870	TRAVEL-NON-EMPLOYEE	1,224	521	650	0	650
65880	OTHER PUR SERV-TRAVEL	2,985	2,190	2,650	0	2,650
65890	LODGING	13,771	8,326	10,300	0	10,300
65900	MISC PURC SVS	1,800	0	0	0	0
65910	SVS PURCH-LEA WITHIN STAT	0	0	0	0	0
65920	PURCH LEA OUTSIDE STATE	0	0	0	0	0
66100	GEN SUPPLIES	108,485	106,153	153,843	42,573	111,270
66107	LOW VALUE EQUIPMENT	0	0	0	0	0
66210	NAT.GAS	25,348	33,565	36,075	756	35,319
66220	ELECTRICITY	61,016	61,524	64,050	13,422	50,628
66240	OIL	0	0	0	0	0
66260	GASOLINE/DIESEL	43,990	50,235	50,675	5,277	45,398
66290	OTHER	0	0	0	107	(107)
66300	FOOD	0	0	0	0	0
66310	PROF DEVELOPMENT	0	0	0	0	0
66410	TEXTBOOKS	16,321	86,251	107	0	107
66420	LIBRARY BOOKS	17	0	0	0	0
66430	PERIODICALS	687	457	550	0	550
66440	AUDIOVISUAL MATERIALS	1,905	0	0	0	0
66500	TECHN SUPPLIES	0	0	0	0	0
66510	SOFTWARE	0	0	0	0	0
66520	OTHER	0	0	0	0	0
66600	BUILDING MATERIALS	0	0	0	0	0
66810	FEES	0	0	0	0	0
66900	OTHER SUPPLIES & MATERIAL	9,032	8,117	8,800	2,175	6,625
66910	TIRES	0	0	0	0	0
66920	PARTS	0	0	0	0	0
67100	LAND & IMPROVEMENTS	75	0	0	0	0
67200	BUILDINGS	0	0	0	0	0
67300	EQUIPMENT	0	0	0	0	0
67310	MACHINERY	0	0	0	0	0
67320	VEHICLES	59,900	0	30,000	0	30,000
67330	FURNITURE & FIXTURES	0	0	0	0	0
67340	TECHNOLOGY RELATED HARDWA	5,002	0	0	0	0
67350	TECHNOLOGY SOFTWARE	0	0	0	0	0

Alpena School District

Unrestricted Funds Expenditure Report

General Operating Funds:

1000|1001|1232|1246|1265|2000|2001|2099|2101|2215|2217|2218|2219|2222|2232|2235|2240|2246|2255|2265|2271|2295|2390|2392|2393|2394|2395|2780|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
67390	OTHER EQUIPMENT	61,894	0	0	0	0
67500	TECHN EQUIP	0	0	0	0	0
67900	DEPRECIATION	0	0	0	0	0
68100	DUES AND FEES	12,102	13,856	14,855	3,445	11,410
68300	INTEREST	38,560	47,393	44,754	2,649	42,106
68830	PROPERTY TAX	0	0	0	0	0
68900	MISC EXPENDITURES	0	0	0	0	0
68999	ALLOCATED CHARGES	0	0	0	0	0
69100	REDEMPTION OF PRINCIPAL	78,472	209,553	94,449	5,377	89,072
69300	FUND TRANSFERS-PERMANENT	0	0	0	0	0
69310	TO SALARY FUND	0	0	0	0	0
69320	TO OPERATING FUND	0	0	0	0	0
69321	TO OPER FUND	0	0	0	0	0
69330	TO BUILDING FUND	30,062	15,991	4,243	0	4,243
69340	TO DEBT SERVICE FUND	0	0	0	0	0
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69370	TO STUDENT ACTIVITY FUND	0	0	0	0	0
69380	TO FOOD SERVICE FUND	2,114	10,677	0	0	0
69400	OVERPAYMT ADD BASE FUND	0	0	0	0	0
69500	TRANSITS	0	0	0	0	0
Other Expenditure Totals		825,661	761,764	702,268	130,115	572,153
Overall Expenditure Totals		3,845,924	3,700,274	3,440,406	459,594	2,980,813

Brinkley School District
LEA # 4801
Monroe County

Classified in Fiscal Distress

April 9, 2012

Fiscal Distress Indicators and Additional Concerns:

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Betty McGruder	James Best	Arthur Tucker	Arthur Tucker
4 QTR ADM	687	632	647	577
Assessment	58,835,471	56,271,493	63,315,383	67,424,106
Total Mills	35.90	35.90	35.90	35.90
Total Debt Bond/Non Bond	1,745,000	1,670,000	1,680,939	1,666,960
Per Pupil Expenditures	12,221	12,552	11,619	n/a
Personnel-Non-Fed Certified FTE	71.99	69.09	59.03	n/a
Personnel-Non-Fed Certified Clsrm FTE	65.36	62.52	52.57	n/a
Avg Salary-Non-Fed Cert FTE	43,838	44,131	41,127	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	42,247	42,312	38,787	n/a
Net Legal Balance (Excl Cat & QZAB)	696,762	431,626	537,879	745,335

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2012-13

- Reduced 5 licensed employees through RIF and attrition
- Reduced 7 classified employees through RIF and attrition
- Eliminated vision insurance benefit
- Eliminated long term disability benefit
- Reduced extended day contracts for personnel
- Reduced athletic expenditures

Additional Actions Not Included in Plan:

- Realign expenditures to utilize categorical and federal funds efficiently
- Monitor purchase requests
- Monitor non-instructional transportation costs

Brinkley School District
LEA # 4801
Monroe County

Comments:

The District was classified in Fiscal Distress on April 9, 2012. The District began their second full year of fiscal distress on July 1, 2013.

**Arkansas Department of Education
Brinkley School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance			Ending Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>9/30/2013</u>
734,443	603,098	932,279	405,263
FY14 Budget			
Beginning Balance			Projected Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2014</u>
734,443	4,958,475	3,990,681	1,702,237
FY13			
Beginning Balance			Ending Balance
<u>7/1/2012</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2013</u>
518,572	5,203,626	4,987,754	734,443
FY12			
Beginning Balance			Ending Balance
<u>7/1/2011</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2012</u>
403,706	5,084,144	4,969,278	518,572

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

**Arkansas Department of Education
Brinkley School District
Unrestricted Funds Revenue Report**

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General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES-CURRENT	1,163,309	1,414,262	1,454,000	155,614	1,298,386
11115	PROPERTY TAX RELIEF	0	0	0	0	0
11120	PROPERTY TAX-40% BY 6/30	536,772	694,493	723,000	11,468	711,532
11125	40% RELEIF PROPERTY TAX	0	0	0	0	0
11130	PROPERTY TX-40% 7/1-12/31	0	0	0	0	0
11135	40% RELEIF PROPERTY TAX	0	0	0	0	0
11140	PROPERTY TAX-DELINQUENT	179,168	137,478	140,000	0	140,000
11150	EXCESS COMMISSION	20,421	22,724	20,000	0	20,000
11160	LAND REDEMP-IN STATE SALE	25,227	80,783	60,000	4,050	55,950
11400	PENALTIES/INTEREST ON TAX	63	196	200	2	198
11500	INT UNAPP PROP TAX	0	0	0	0	0
11900	OTHER TAXES	0	0	0	0	0
12800	REVENUE IN LIEU OF TAXES	0	0	0	0	0
12900	OTHER LOCAL NON-LEA REVEN	0	0	0	0	0
13190	OTHER PROGRAMS	17,000	17,000	15,000	0	15,000
14110	REGULAR DAY SCHOOLS	0	0	0	0	0
14210	REGULAR DAY SCHOOL	0	0	0	0	0
14900	TRANS FEES-OTHER SOURCES	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	0	0	0	0	0
16100	DAILY SALES	0	0	0	0	0
16110	SCHOOL LUNCH PROGRAM	0	0	0	0	0
16190	CONTRACT MEALS	0	0	0	0	0
16200	DAILY SALES-NON-REIMBURS	0	0	0	0	0
16212	PROVISION 2 STUDENT MEALS	0	0	0	0	0
16500	SUMMER FOOD PROGRAM	0	0	0	0	0
16900	OTHER FOOD SVS REVENUE	0	0	0	0	0
17100	ADMISSIONS	0	0	0	0	0
17110	ATHLETICS	0	0	0	0	0
17120	OTHER SCH SPONSORED EVENT	0	0	0	0	0
17130	STDNT ORG-EVENTS & ACTIV	0	0	0	0	0
17200	SALES	0	0	0	0	0
17210	SCH SPNSRD-PICTURES,ETC	0	0	0	0	0
17220	STDNT SPON SALES-IE CANDY	0	0	0	0	0
17300	ORG MEMBERSHIP DUES/FEES	0	0	0	0	0
17310	STNDT ORG MEMBERSHIP DUES	0	0	0	0	0
17400	PUPIL FEES-LOCKERS/FINES	0	0	0	0	0
17900	OTHER STDNT ACTIVITY REV	0	0	0	0	0
18900	OTHER COMMUNITY SVS ACT	0	0	0	0	0
19130	LEA BUILDGS & FACILITIES	0	0	0	0	0
19200	PRIVATE CONTRIBUTIONS	109,185	1,320	1,000	0	1,000
19300	SALES OF SUPPLIES & MATER	0	0	0	0	0
19516	STAFF DEVELOPMENT	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	14,024	3,509	3,000	608	2,392
19900	MISC REV FR LOCAL SOURCES	1,325	0	0	0	0
21200	SEVERANCE TAX	0	0	0	0	0
22000	RESTRICTED GRANTS-IN-AID	0	0	0	0	0
31101	FOUNDATION FUNDING	2,491,310	2,512,808	2,046,536	372,096	1,674,440
31102	ENHANCED EDUC FUNDING	0	0	0	0	0

**Arkansas Department of Education
Brinkley School District
Unrestricted Funds Revenue Report**

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General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
31103	98% COLLECTION RATE	46,789	42,651	45,000	0	45,000
31200	ADD'L BASE FUNDING	0	0	0	0	0
31400	TRANSPORTATION AID	0	0	0	0	0
31450	STUDENT GROWTH	0	0	0	0	0
31460	DECLINNING ENROLLMENT	170,865	0	217,074	0	217,074
31600	INCENTIVE FUNDING	0	0	0	0	0
31620	SUPPLEMENTAL MILLAGE INCT	26,298	19,724	13,149	6,574	6,575
31650	REVENUE LOSS FUNDS	0	0	0	0	0
31900	OTHER	0	0	0	0	0
32215	ALTERNATIVE ED GRANT	0	0	0	0	0
32216	COMPENSATORY ED	0	0	0	0	0
32219	EISENHOWER MATH/SCIENCE	0	0	0	0	0
32222	CAREER EDUCATION	0	0	0	0	0
32225	AR EAST IMPL PRG GRANT	0	0	0	0	0
32226	RECRUITMENT/RETENTION	0	0	0	0	0
32227	COLLEGE PREP ENRICH PGM	0	0	0	0	0
32232	HIGH GAINS RATING	0	0	0	0	0
32235	EAST CONT PROGRAM GRANT	0	0	0	0	0
32250	PATHWISE MENTORING GRANT	7,800	4,000	0	0	0
32256	PROFESSIONAL DEV ACT 59	0	0	0	0	0
32260	AR GAME & FISH	2,834	3,197	2,000	0	2,000
32310	HAND CHILD-SUPV/EXTEND YR	2,700	2,396	2,000	0	2,000
32330	NON-HAND-RESID TREATMENT	0	0	0	0	0
32340	HAND-RESIDENT TREATMENT	0	0	0	0	0
32361	GT-ADVANCE PLACEMENT	200	100	0	0	0
32370	ALTERNATIVE LEARNING ENVI	0	0	0	0	0
32371	LEP ACT#1307&1361 OF '97	0	0	0	0	0
32381	NSL FUNDING ACT 59	0	0	0	0	0
32415	SECONDARY VOCATIONAL CENT	0	0	0	0	0
32480	VOC NEW PGM START-UP	0	0	0	0	0
32520	MATCHING (STATE)	0	0	0	0	0
32710	AR BETTER CHANCE(ABC)GRNT	155,520	155,520	155,520	31,104	124,416
32715	PROVERTY INDEX FUNDING	0	0	0	0	0
32755	SMART START LITERACY	0	0	0	0	0
32790	OTHER	0	0	0	0	0
32910	WORKER'S COMP INSURANCE	0	0	0	0	0
32912	GENERAL FACILITY FUNDING	8,778	6,584	4,389	2,194	2,195
32913	GROWTH FACILITY	0	0	0	0	0
32915	DEBT SERVICE FUNDING	12,774	10,240	4,076	2,038	2,038
32923	ACAD FACIL TRANSITIONAL	0	0	0	0	0
32990	OTHER GRANTS/STATE AID	0	0	0	0	0
41200	WILDLIFE REFUGE(LAND)	11,593	18,195	18,000	17,153	847
41300	REV IN LIEU OF TAXES	7,493	11,278	11,000	0	11,000
42900	OTHER UN/I FEDERAL-STATE	0	0	0	0	0
43111	LIBRARY GRANT	0	0	0	0	0
43181	21ST CENTURY GRANT	0	0	0	0	0
43921	HURRICANE RELIEF	0	0	0	0	0
43930	CONSTRUCTION PL 815	0	0	0	0	0

**Arkansas Department of Education
Brinkley School District
Unrestricted Funds Revenue Report**

General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
43972	SUMMR SCH HLTH/NUT 93-380	0	0	0	0	0
43974	COMMODITIES (FRESH FRUIT)	0	0	0	0	0
43976	RURAL UTILITIES GRANT	0	0	0	0	0
45110	ESEA CH1 COMP(R) 100-297	0	0	0	0	0
45113	ESEA CH1 STATE PGM IMPROV	0	0	0	0	0
45114	ESEA CH1 CPTL EXPENS-PRVT	0	0	0	0	0
45119	T1A-ARRA CFDA#84.389	0	0	0	0	0
45121	T1 SIP-ARRA CFDA#84.389	0	0	0	0	0
45124	ESEA STABIL CFDA#84.394	0	0	0	0	0
45129	JOBS FUND CRDA #84.410	0	0	0	0	0
45130	INNOVATIVE PRGMS/TV-A	0	0	0	0	0
45131	ESEA TITLE2 BASIC SKILLS	0	0	0	0	0
45132	ESEA CH2 DISC FND/SP PROJ	0	0	0	0	0
45133	READING FIRST/T1	0	0	0	0	0
45300	CARL PERKINS-VOC ED98-524	0	0	0	0	0
45310	VOC BASIC GRNT-ENTITLEMNT	0	0	0	0	0
45317	VOC-TECH PREP ED	0	0	0	0	0
45318	VOC-SUPP GRNTS-IMPROV ACT	0	0	0	0	0
45325	EDUC TECH/TITLE II-D	0	0	0	0	0
45510	ADE LUNCH REIMB	0	0	0	0	0
45512	LUNCH PAID	0	0	0	0	0
45520	ADE BREAKFAST REIMB	0	0	0	0	0
45540	ADE SNACK REIMB	0	0	0	0	0
45561	REG COMMODITIES (DHS)	0	0	0	0	0
45562	FFV COMMODITIES (THRU DHS	0	0	0	0	0
45586	SCH LNH EQUIP CFDA#10.579	0	0	0	0	0
45613	IDEA 6B PASS THRU FUNDING	0	0	0	0	0
45621	IDEA-ARRA CFDA#84.391	0	0	0	0	0
45650	EARLY CHILD TEACH RESEARC	0	0	0	0	0
45660	SCHOOL RENOVATION GRANT	0	0	0	0	0
45670	STATE IMPROVEMENT GRANT	0	0	0	0	0
45802	MODERNATION STABILIZATION	0	0	0	0	0
45803	RENOVATION STABILIZATION	0	0	0	0	0
45910	MEDICARE CATASTROPHIC COV	0	0	0	0	0
45913	MEDICAID ARMAC	0	0	0	0	0
45920	EISENHOWER MATH/SCI PROJ	0	0	0	0	0
45925	IMPROVING TEACHER QUALITY	0	0	0	0	0
45930	ENVIRONMENTAL EDUCATION	0	0	0	0	0
45951	ADMIN FOR CHILD & FAMILIE	0	0	0	0	0
45970	DRUG ABUSE PREVENTION	0	0	0	0	0
45971	SAFE & DRUG FREE SCHOOLS	0	0	0	0	0
45975	SMALL RL ACHIEVEMENT PRG	0	0	0	0	0
45977	LOW INCOME SCHOOL PROGRAM	0	0	0	0	0
45990	CENTRAL ARK CAREER GRANTS	0	0	0	0	0
45991	SCHOOL IMPROVEMENT	0	0	0	0	0
45992	T1 ACCOUNTABILITY	0	0	0	0	0
51100	BONDED INDEBTEDNESS	4,943	0	0	0	0
51800	REFUNDING SAVINGS	0	0	0	0	0

Arkansas Department of Education
Brinkley School District
Unrestricted Funds Revenue Report

General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
51900	MISC NONREVENUE SOURCES	630	25,819	5,000	200	4,800
51999	PRIOR YEAR AUDIT ADJUSTME	(325)	0	0	0	0
52100	TRANS FROM SALARY FUND	0	0	0	0	0
52200	TRANS FROM OPERATING FUND	0	0	0	0	0
52201	FOUNDATION TRANSFER	0	0	0	0	0
52260	TRNSF FROM FED	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	0	0	0	0
52400	TRANS FROM DEBT SERV FUND	0	0	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52700	TRANS FROM STUDENT ACTVTY	0	0	0	0	0
52800	TRANS FROM FOOD SERVICE	0	0	0	0	0
52900	INDIRECT COST REIMB	44,508	19,349	18,531	0	18,531
52950	OTHER	0	0	0	0	0
53100	SALE OF EQUIPMENT	0	0	0	0	0
53200	SALE OF BUILD & GROUNDS	0	0	0	0	0
53400	COMPEN-LOSS FIXED ASSETS	22,940	0	0	0	0
Total Revenue		5,084,144	5,203,626	4,958,475	603,098	4,355,377

Arkansas Department of Education
Brinkley School District
Unrestricted Funds Expenditure Report

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General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61100	REGULAR EMPLOYEES	0	0	0	0	0
61110	REG EMPLOYEES-CERTIFIED	2,132,612	2,341,739	1,743,865	360,062	1,383,803
61120	REG EMPLOYEES-CLASSIFIED	642,595	533,597	502,974	108,501	394,474
61210	TEMP-CERTIFIED	0	0	0	0	0
61220	TEMP-CLASSIFIED	0	0	0	0	0
61300	OVERTIME	0	0	0	0	0
61310	CERT OVERTIME	0	0	0	0	0
61320	OVERTIME CLASSIFIED	7,492	12,588	12,500	810	11,690
61510	CERT BONUS/INCENTIVES	500	0	500	500	0
61520	CLASS BONUS/INCENTIVES	0	0	0	0	0
61710	SUBSTITUTES-CERTIFIED	0	0	0	0	0
61720	SUBSTITUTES-CLASSIFIED	770	718	0	109	(109)
61810	UNUSED SICK-CERTIFIED	0	0	0	0	0
61820	UNUSED SICK-CLASSIFIED	0	0	0	0	0
62000	PERSONAL SVS-BENEFITS	0	0	0	0	0
62110	GROUP INSUR-CERTIFIED	0	0	0	0	0
62120	GROUP INSUR-CLASSIFIED	0	0	0	0	0
62210	SOCIAL SECURITY-CERTIFIED	107,233	134,714	124,103	22,285	101,817
62220	SOCIAL SECURITY-CLASS	40,684	35,168	32,184	6,453	25,731
62260	MEDICARE-CERT	25,158	31,505	29,024	5,212	23,813
62270	MED. CLASSIFIED	9,515	8,225	7,369	1,509	5,859
62300	TEACH RETIREMENT-CONTRIB	0	0	0	0	0
62310	TEACH RET CONT-CERTIFIED	104,440	165,025	286,302	54,582	231,721
62320	TEACH RET CONT-CLASSIFIED	220,694	225,926	53,979	11,138	42,841
62420	TUITION REIM-CLASSIFIED	0	0	0	0	0
62500	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
62510	UNEMPLOYMENT COMP-CERT	0	4,820	0	0	0
62520	UNEMPLOYMENT COMP-CLASS	0	0	0	0	0
62600	WORKER'S COMPENSATION	0	0	0	0	0
62610	WORKER'S COMP-CERTIFIED	5,432	5,821	13,655	0	13,655
62620	WORKER'S COMP-CLASSIFIED	5,432	5,821	7,800	0	7,800
62700	HEALTH BENEFITS	0	0	0	0	0
62710	HEALTH BENEFITS-CERT	65,030	57,388	49,471	9,610	39,861
62720	HEALTH BENEFITS-CLASS	33,558	20,828	19,422	4,247	15,175
62820	PUBLIC RETIRE CONTR-CLASS	2,216	1,863	1,531	326	1,205
62900	OTHER BENEFITS	0	0	0	0	0
62920	OTHER BENEFITS-CLASSIFIED	0	0	0	0	0
Salaries & Benefits Totals		3,403,359	3,585,746	2,884,678	585,342	2,299,336
63000	PURC SVS-PROF & TECHNICAL	0	0	0	0	0
63100	OFFICIAL/ADMINISTRATIVE	0	0	0	0	0
63110	STAFF SERVICES	0	0	0	0	0
63120	MANAGEMENT SERVICES	0	0	0	0	0
63130	BOARD OF ED SERVICES	0	0	0	0	0
63200	PROFESSIONAL-EDUCATIONAL	0	0	0	0	0
63210	INSTRUCTIONAL	0	10,800	0	0	0
63220	SUB TEACHERS	111,561	71,909	72,000	3,602	68,398

Arkansas Department of Education
Brinkley School District
Unrestricted Funds Expenditure Report

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General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
63230	CONSULTING-EDCATIONAL	0	0	0	0	0
63300	OTHER PROFESSIONAL	0	0	0	0	0
63310	TRAINING/DEVELOPMENT CERT	1,050	1,150	2,740	449	2,291
63320	TRAINING/DEVELOPMENT CLAS	18,616	9,297	9,000	0	9,000
63340	LEGAL SERVICES	0	0	0	0	0
63350	MEDICAL\PROFESSIONAL	0	0	0	0	0
63360	INFORMATION-TECH	0	0	0	0	0
63370	ARCHITECTURAL	0	0	0	0	0
63410	PUPIL SERVICES	11,872	7,618	8,000	0	8,000
63420	STATISTICAL SERVICES	0	0	0	0	0
63440	LEGAL	0	1,003	1,000	0	1,000
63441	LEGAL LITIGATION	3,776	1,767	5,000	0	5,000
63444	LEGAL-CONTRACT PREP	5,391	0	0	0	0
63445	LEGAL-RESEARCH & OPINIONS	0	0	500	248	253
63450	MEDICAL	425	216	200	0	200
63460	INFORMATION TECHNOLOGY	0	0	0	0	0
63470	ARCHITECTURAL	0	0	0	0	0
63490	OTHER PROFESSIONAL SERVIC	0	0	0	0	0
63510	DATA PROCESSING & CODING	10,493	0	0	0	0
63520	STATISTICAL SERVICES	0	0	0	0	0
63530	SOFTWARE MAINT-SUPPORT	0	0	0	0	0
63590	TECH SUPPORT	37,791	26,913	27,000	300	26,700
63900	OTHER PURC PROF/TECH SVS	66,099	105,941	126,830	42,720	84,110
63910	TECHNOLOGY	0	0	0	0	0
64100	UTILITY SERVICES	0	0	0	0	0
64110	WATER/SEWER	24,536	18,113	18,500	5,097	13,403
64200	CLEANING SERVICES	0	0	0	0	0
64210	DISPOSAL/SANATATION	14,687	12,860	12,900	3,248	9,652
64240	LAWN CARE	0	0	0	0	0
64310	REPAIRS-MAINTENANCE	206,690	83,132	92,300	27,517	64,783
64320	TECH RELATED SERVICE	17,408	19,396	18,500	2,187	16,313
64410	LAND & BUILDINGS	0	0	0	0	0
64420	EQUIPMENT & VEHICLES	0	0	0	0	0
64500	CONSTRUCTION SERVICES	0	0	0	0	0
64900	OTHER PURC PROPERTY SVS	0	0	0	0	0
65000	OTHER PURCHASED SERVICES	0	0	0	0	0
65200	INSURANCE, NOT BENEFITS	0	0	0	0	0
65210	PROPERTY INSURANCE	38,532	39,908	47,005	47,001	4
65220	LIABILITY INSURANCE	3,425	3,575	3,575	0	3,575
65240	FLEET INSURANCE	6,318	6,360	6,475	6,475	0
65250	ACCIDENT INSURANCE	0	0	0	0	0
65290	OTHER INSURANCE	350	350	350	350	0
65300	COMMUNICATIONS	0	0	0	0	0
65310	TELEPHONE	32,439	21,059	21,100	6,810	14,290
65320	POSTAGE	1,607	2,563	2,600	365	2,235
65400	ADVERTISING	3,971	5,147	6,400	1,196	5,204
65500	PRINTING & BINDING	891	867	100	0	100

Arkansas Department of Education
Brinkley School District
Unrestricted Funds Expenditure Report

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General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
65600	TUITION	0	0	0	0	0
65610	TO LEA'S WITHIN STATE	0	0	0	0	0
65630	TO PRIVATE SCHOOLS	0	0	0	0	0
65640	INTERM AGENCY-IN STATE	0	0	0	0	0
65690	OTHER TUITION	0	0	0	0	0
65800	TRAVEL	0	0	0	0	0
65810	CERT-IN DISTRICT	16,069	20,719	23,575	4,965	18,610
65820	CLASS-IN DISTRICT	3,236	5,763	4,350	129	4,221
65870	NON-EMPLOYEE	0	0	0	0	0
65880	MEALS	0	0	0	0	0
65890	LODGING	0	0	0	0	0
65900	MISC PURC SVS	649	195	700	715	(15)
65910	SVS PURCHASED LOCALLY	2,500	2,500	2,500	0	2,500
66000	SUPPLIES & MATERIALS	0	0	0	0	0
66100	GENERAL SUPPLIES	156,702	68,328	119,604	40,731	78,873
66107	LOW VALUE EQUIPMENT	323	324	0	0	0
66210	NATURAL GAS	38,727	44,438	45,000	2,238	42,762
66220	ELECTRICITY	133,423	112,924	130,000	30,786	99,214
66240	OIL	675	0	0	0	0
66260	GASOLINE/DIESEL	34,932	34,168	34,500	6,863	27,637
66300	FOOD	0	0	0	0	0
66400	BOOKS & PERIODICALS	0	0	0	0	0
66410	TEXTBOOKS	11,022	3,713	15,200	13,536	1,664
66420	LIBRARY BOOKS	3,224	380	2,700	0	2,700
66430	PERIODICALS	2,438	213	1,800	592	1,208
66440	AUDIOVISUAL MATERIALS	0	0	0	0	0
66500	TECHNOLOGY SUPPLIES	501	0	70	0	70
66510	SOFTWARE	0	0	0	0	0
66520	OTHER	3,910	7,374	7,500	15,645	(8,145)
66527	LOW VALUE TECH EQUIP	432	0	0	0	0
66600	BUILDING MATERIALS	0	0	0	0	0
66900	OTHER SUPPLIES & MATERIAL	10,995	0	0	0	0
66999	TECH SUPPLY	0	128	1,000	594	407
67000	PROPERTY	0	0	0	0	0
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67200	BUILDINGS	0	0	0	0	0
67210	LIBRARY BOOKS-NEW LEBRARY	0	0	0	0	0
67300	EQUIPMENT	0	0	0	0	0
67310	MACHINERY	19,396	0	3,100	3,011	89
67320	VEHICLES	82,975	0	3,276	0	3,276
67330	FURNITURE & FIXTURES	0	0	3,000	1,350	1,650
67340	TECHNOLOGY HARDWARE	100,718	5,535	2,600	1,052	1,548
67350	TECHNOLOGY SOFTWARE	0	0	0	0	0
67390	OTHER EQUIPMENT	0	3,049	0	0	0
67500	TECHNOLOGY EQUIPMENT	0	0	0	0	0
67900	DEPRECIATION ACCOUNT	0	0	0	0	0
68000	OTHER OBJECTS	0	0	0	0	0

**Arkansas Department of Education
Brinkley School District
Unrestricted Funds Expenditure Report**

9

General Operating Funds:

1000|1240|1246|1365|2000|2001|2055|2135|2199|2215|2216|2218|2219|2225|2227|2232|2235|2240|2246|2250|2255|2271|2340|2350|2365|2369|2383|2385|2390|2392|2393|2492|2578|4000|4394|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
68100	DUES AND FEES	9,914	9,793	8,775	4,005	4,771
68200	JUDGMENTS AGAINST LEA	0	0	0	0	0
68300	INTEREST	62,793	24,555	32,690	16,345	16,345
68400	INDIRECT COST	0	0	0	0	0
68900	MISCELLANEOUS EXPENDITURE	0	4,165	0	0	0
68910	\$500 MINI GRANT	0	0	0	0	0
68999	ALLOCATED CHARGES	0	0	0	0	0
69000	OTHER USES OF FUNDS	0	0	0	0	0
69100	REDEMPTION OF PRINCIPAL	80,000	5,000	121,345	0	121,345
69310	TO SALARY FUND	0	0	0	0	0
69320	TO OPERATING FUND	0	0	0	0	0
69321	TRANSFER FOR FOUNDATION	0	0	0	0	0
69330	TO BUILDING FUND	150,000	540,301	4,343	4,343	0
69340	TO DEBT SERVICE FUND	0	0	0	0	0
69350	TO CAPITAL OUTLAY FUND	0	0	0	0	0
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69370	TO STUDENT ACTIVITY FUND	0	0	0	0	0
69380	TO FOOD SERVICE FUND	22,435	58,502	56,300	52,472	3,828
69400	PROGRAM FUNDING RETURN	0	0	0	0	0
69620	PROVISION 2 STUDENT MEALS	0	0	0	0	0
77200	NEW BUILDING	0	0	0	0	0
Other Expenditure Totals		1,565,919	1,402,008	1,106,003	346,937	759,066
Overall Expenditure Totals		4,969,278	4,987,754	3,990,681	932,279	3,058,402

Hartford School District
LEA # 6604
Sebastian County

Classified in Fiscal Distress

April 9, 2012

Fiscal Distress Indicators and Additional Concerns:

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Chris Rink	Teresa Ragsdale	Teresa Ragsdale	Teresa Ragsdale
4 QTR ADM	352	340	382	350
Assessment	28,540,405	27,920,036	24,743,309	29,198,484
Total Mills	39.30	39.30	39.30	39.30
Total Debt Bond/Non Bond	1,192,042	1,288,104	1,254,483	1,220,862
Per Pupil Expenditures	10,174	11,079	9,525	n/a
Personnel-Non-Fed Certified FTE	33.57	25.52	36.97	n/a
Personnel-Non-Fed Certified Clsrm FTE	30.78	24.51	34.14	n/a
Avg Salary-Non-Fed Cert FTE	40,115	56,961	38,358	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	37,597	50,882	35,713	n/a
Net Legal Balance (Excl Cat & QZAB)	532,544	346,745	290,040	468,438

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2012-13

- Reduced 1 licensed employee through RIF
- Reduced 1 classified employee through attrition
- Reduced extended contract days for 5 licensed employees
- Established a \$10 per day charge for the district sponsored Pre-K program
- Eliminated the EAST program
- Established a \$2 per day charge for before and after school care program
- Reduced substitute expense by utilizing existing staff
- Reduced transportation expense through reduction of field trips

2013-14

- Reduce 2 licensed employees through attrition
- Reduce 1 classified employee through attrition
- Discontinue the before and after school care program
- Enroll non-ABC Pre-K in state Child Care and Development Fund (CCDF) grant program

Hartford School District
LEA # 6604
Sebastian County

Comments:

The District was classified in Fiscal Distress on April 9, 2012. The District began their second full year of fiscal distress July 1, 2013.

**Arkansas Department of Education
Hartford School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance <u>7/1/2013</u> 466,750	<u>Revenue</u> 565,435	<u>Expenditures</u> 557,953	Ending Balance <u>9/30/2013</u> 474,231
FY14 Budget			
Beginning Balance <u>7/1/2013</u> 466,750	<u>Revenue</u> 2,734,803	<u>Expenditures</u> 2,709,130	Projected Balance <u>6/30/2014</u> 492,423
FY13			
Beginning Balance <u>7/1/2012</u> 290,040	<u>Revenue</u> 2,901,937	<u>Expenditures</u> 2,725,226	Ending Balance <u>6/30/2013</u> 466,750
FY12			
Beginning Balance <u>7/1/2011</u> 346,495	<u>Revenue</u> 3,007,138	<u>Expenditures</u> 3,063,593	Ending Balance <u>6/30/2012</u> 290,040

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

Hartford School District

Unrestricted Funds Revenue Report

General Operating Funds: 1000|1217|1218|1246|1365|2000|2001|2002|2217|2218|2240|2246|2265|2271|2365|2392|2394|4000|4001

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES JULY-DEC	408,335	425,240	450,000	196,198	253,802
11115	PROP TAX RELIEF JULY-DEC	70,807	84,888	85,000	55,038	29,962
11120	PROPERTY TAXES JAN - JUNE	260,646	162,856	170,000	0	170,000
11125	PROP TAX RELIEF JAN- JUNE	117,132	108,988	110,000	0	110,000
11140	PROPERTY TAX-DELINQUEST	88,049	111,955	115,000	7,129	107,871
11150	EXCESS COMMISSION	20,125	18,693	19,000	0	19,000
11160	LAND REDEMP-IN STATE SALE	0	0	0	0	0
11200	SALES AND USE TAX	0	0	0	0	0
11400	PENALTIES/INTEREST ON TAX	83	15	0	0	0
11500	INT ON UNAPPORT PROP TAXE	0	0	0	0	0
12800	REVENUE IN LIEU OF TAXES	0	0	0	0	0
13160	PRESCHOOL TUITION	0	5,125	0	50	(50)
13190	OTHER PROGRAMS	0	1,362	0	0	0
13210	REGULAR DAY SCHOOL	0	0	0	0	0
14290	OTHER PROGRAMS	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	664	606	250	123	127
15900	OTHER EARNINGS INVESTMENT	0	258	240	0	240
16100	DAILY SALES	0	0	0	0	0
16110	SCHOOL LUNCH PROGRAM	0	0	0	0	0
16120	SCHOOL BREAKFAST PROGRAM	0	0	0	0	0
16130	SPECIAL MILK PROGRAM	0	0	0	0	0
16211	ABC PK STDNT MEALS	0	0	0	0	0
16212	PROVISION 2 STDNT MEALS	0	0	0	0	0
16220	ADULT	0	0	0	0	0
16300	SPECIAL FUNCTIONS	0	0	0	0	0
16400	PERFORMANCE BASED REIMBUR	0	0	0	0	0
16900	OTHER FOOD SVS REVENUE	0	0	0	0	0
17110	ATHLETICS	0	0	0	0	0
17120	OTHER SCH SPONSORED EVENT	0	0	0	0	0
17130	STDNT ORG-EVENTS & ACTIV	0	0	0	0	0
17210	SCH SPNSRD-PICTURES,ETC	0	0	0	0	0
17220	STDNT SPON SALES-IE CANDY	0	0	0	0	0
17300	ORG MEMBERSHIP DUES/FEES	0	0	0	0	0
17310	STNDT ORG MEMBERSHIP DUES	0	0	0	0	0
17900	OTHER STDNT ACTIVITY REV	0	0	0	0	0
19200	PRIVATE CONTRIBUTIONS	1,129	100	0	1,000	(1,000)
19300	SALES OF SUPPLIES & MATER	0	0	0	0	0
19450	ELEMENTARY SALES	0	0	0	0	0
19510	OTHER LEA WITHIN STATE	3,806	3,806	3,806	0	3,806
19800	REFUNDS OF PRIOR YR EXPEN	717	5,006	0	347	(347)
19900	MISC REV FR LOCAL SOURCES	0	0	0	0	0
21200	SEVERANCE TAX	55	42	50	11	39
28000	REVENUE IN LIEU OF TAXES	0	0	0	0	0
31101	STATE FOUNDATION FUNDS	1,382,407	1,793,254	1,514,901	275,436	1,239,465
31102	ENHANCED EDUCATIONAL FUND	0	0	0	0	0

Hartford School District

Unrestricted Funds Revenue Report

General Operating Funds: 1000|1217|1218|1246|1365|2000|2001|2002|2217|2218|2240|2246|2265|2271|2365|2392|2394|4000|4001

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
31103	98% TAX COLLECTION GUARANTEE	97,787	0	0	0	0
31450	GROWTH FUNDING	269,722	0	0	0	0
31460	DECLINING ENROLLMENT	0	0	115,745	0	115,745
31620	SUPPLEMENTAL MILLAGE	20,346	15,260	10,173	5,086	5,087
31900	OTHER	0	0	0	0	0
32215	ALTERNATIVE ED GRANT	0	0	0	0	0
32216	COMPENSATORY ED	0	0	0	0	0
32250	MENTORING GRANT	10,800	7,200	5,000	0	5,000
32256	PROF DEVELOPMENT	0	0	0	0	0
32260	GAME & FISH	566	0	0	0	0
32290	OTHR GRNTS/AID FROM STATE	0	0	0	0	0
32310	LEA SP ED SUPERVISOR	1,678	1,443	0	0	0
32355	CATASTROPHIC FUNDING	0	12,027	0	0	0
32361	GT/ADVANCE PLACEMENT	1,000	1,901	0	0	0
32370	ALE	0	0	0	0	0
32371	ELL FUNDS	0	0	0	0	0
32381	NSLA	0	0	0	0	0
32410	VOCATIONAL CENTER GRANT	0	0	0	0	0
32415	SECOND VOCA AREA CTR FUND	0	0	0	0	0
32480	VOC NEW PGM START-UP	0	0	0	0	0
32520	MATCHING (STATE)	0	0	0	0	0
32611	COOP DISTANCE LEARNING GR	0	0	0	0	0
32710	AR BETTER CHANCE(ABC)GRNT	97,200	97,200	97,200	19,440	77,760
32720	K-3 SUMMER SCHOOL	0	0	0	1,043	(1,043)
32912	GEN FAC	4,172	3,129	2,086	2,176	(90)
32915	DEBT SERVICE FUNDING SUPP	4,431	7,348	4,352	0	4,352
32924	ACDMC PARTNERSHIP PROGRAM	0	0	0	0	0
32990	OTHR GRNTS/AID FROM STATE	0	0	0	0	0
41200	WILDLIFE REFUGE	0	0	0	0	0
41300	REV IN LIEU OF TAXES	0	0	0	0	0
42100	FOREST RESERVE	9,737	9,332	10,000	0	10,000
42200	FLOOD CONTROL	0	0	0	0	0
42300	MINERAL LEASES	1,147	2,688	2,000	1,208	792
42400	FEDERAL GRAZING	0	0	0	0	0
42500	IMPACT AID	0	0	0	0	0
43974	COMMODITIES	0	0	0	0	0
45110	ESEA CH1 COMP(R) 100-297	0	0	0	0	0
45119	TITLE 1, PART A-ARRA	0	0	0	0	0
45124	ESEA STABIL-ARRA	0	0	0	0	0
45129	EDUC JOBS FUND PRGM	0	0	0	0	0
45130	ESEA CH2 ELEM/SEC ED ACT	0	0	0	0	0
45132	ESEA CH2 DISC FND/SP PROJ	0	0	0	0	0
45173	DHS BETTER BEGINNINGS PRG	0	0	0	0	0
45325	TITLE II-D GRANT	0	0	0	0	0
45510	LUNCH REIMBURSEMENT	0	0	0	0	0

Hartford School District

Unrestricted Funds Revenue Report

General Operating Funds: 1000|1217|1218|1246|1365|2000|2001|2002|2217|2218|2240|2246|2265|2271|2365|2392|2394|4000|4001

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
45512	TYPE A REIMBURSEMENT	0	0	0	0	0
45520	BREAKFAST REIMBURSEMENT	0	0	0	0	0
45530	SPECIAL MILK REIMBURSEMEN	0	0	0	0	0
45561	REGULAR COMMODITIES (DHS)	0	0	0	0	0
45562	FF&V COMM (DIRECT)	0	0	0	0	0
45586	SCHOOL LUNCH EQUIP-ARRA	0	0	0	0	0
45589	ARRA KITCHEN EQUIP GRANT	0	0	0	0	0
45590	OTHER FOOD SERVICE REVENU	0	0	0	0	0
45613	TITLE VI-B PASS THRU	0	0	0	0	0
45621	IDEA-ARRA	0	0	0	0	0
45650	MEDICAID	0	0	0	0	0
45660	EARLY CHILD TEAC-SUPP/MAT	0	0	0	0	0
45679	PRESCHOOL MEDICAID	0	0	0	0	0
45801	NEW CONSTR STAB-ARRA	0	0	0	0	0
45802	MODERNIZ STAB-ARRA	0	0	0	0	0
45910	MEDICAID REIMBURSEMENT	0	0	0	0	0
45912	SCH BSED MENTAL HLTH MEDI	0	0	0	0	0
45913	ARMAC	0	0	0	0	0
45916	PERSONAL CARE	0	0	0	0	0
45917	VISION & HEARING	0	0	0	0	0
45918	AUDIOLOGY	0	0	0	0	0
45925	TITLE II-A GRANT (ITQ)	0	0	0	0	0
45971	SAFE & DRUG FREE SCHOOLS	0	0	0	0	0
45975	REAP GRANT	0	0	0	0	0
45980	AIDS EDUCATION ACT	0	0	0	0	0
45981	ABSTINENCE GRANT	0	0	0	0	0
45990	OTH RES FED GRANTS/STATE	0	0	0	0	0
48000	REVENUE IN LIEU OF TAXES	0	0	0	0	0
51100	BONDED INDEBTEDNESS	0	0	0	0	0
51200	REVOLVING LOANS	118,104	0	0	0	0
51800	REFUNDING SAVINGS	0	0	0	0	0
51900	MISC. NON-REVENUE	1,429	590	0	950	(950)
51999	AUDIT ADJ FOR PRIOR YEAR	0	0	0	0	0
52200	TRANS FROM OPERATING FUND	0	0	0	0	0
52201	TRSFER FROM 2001	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	0	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52700	TRANS FROM STUDENT ACTVTY	0	0	0	0	0
52800	TRANS FROM FOOD SERVICE	12,000	20,000	20,000	0	20,000
53100	SALE OF EQUIPMENT	0	1,000	0	200	(200)
53400	COMPEN-LOSS FIXED ASSETS	753	620	0	0	0
56300	SPECIAL ITEMS	2,312	6	0	0	0
Total Revenue		3,007,138	2,901,937	2,734,803	565,435	2,169,368

**Arkansas Department of Education
Hartford School District
Unrestricted Funds Expenditure Report**

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General Operating Funds: 1000|1217|1218|1246|1365|2000|2001|2002|2217|2218|2240|2246|2265|2271|2365|2392|2394|4000|4001

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61110	SALARY-CERTIFIED	1,364,550	1,266,240	1,245,478	224,213	1,021,265
61120	SALARY-CLS	385,097	386,457	369,718	70,121	299,597
61210	TEMP-CERTIFIED	10,200	7,800	5,000	0	5,000
61220	TEMP-CLASSIFIED	1,395	11,309	15,825	15,783	42
61510	CERTIFIED	0	0	0	0	0
61520	CLASSIFIED	0	0	0	0	0
61710	SUBSTITUTES-CERTIFIED	20,078	12,275	12,200	1,220	10,980
61720	SUBSTITUTES-CLASSIFIED	14,041	5,034	4,100	546	3,554
61810	UNUSED SICK-CERTIFIED	2,373	1,723	15,666	0	15,666
61820	UNUSED SICK-CLASSIFIED	780	6,630	0	0	0
61840	CLS UNUSED VACATIN LEAVE	0	0	4,676	0	4,676
61961	UNUSED VACATION - CLS	3,163	1,091	0	0	0
62210	SOC SEC-CERTIFIED	83,468	76,067	80,800	13,121	67,679
62220	SOC SEC-CLS	20,933	21,249	24,140	3,949	20,191
62260	MEDCARE-CERTIIED	19,521	17,790	18,591	3,069	15,522
62270	MEDCARE-CLS	4,900	4,970	5,555	924	4,631
62310	TCH RET CONT-CERTIFIED	197,217	181,405	178,791	31,540	147,251
62320	TCH RET CONT-CLS	51,403	51,953	54,486	12,124	42,362
62510	UNEMPLY COMP-CERT	0	303	0	0	0
62520	UNEMPLY COMP-CLS	882	2,478	1,000	0	1,000
62610	WK'S COMP-CERTIFIED	3,686	3,022	4,166	0	4,166
62620	WK'S COMP-CLS	3,516	3,458	4,239	0	4,239
62710	HLTH BENEF.CERTIFIED	39,719	34,191	43,517	5,892	37,625
62720	HLTH BENE.CLS	14,655	14,933	26,471	2,931	23,540
62820	PUB RET.CONTR-CLS	964	966	0	0	0
62910	OTHER BENEFITS-CERTIFIED	0	0	0	0	0
62920	OTHER BENEFITS-CLASSIFIED	0	0	0	0	0
Salaries & Benefits Totals		2,242,539	2,111,344	2,114,419	385,432	1,728,987
63110	STAFF SERVICES	0	0	0	0	0
63120	MANAGEMENT SERVICES	0	0	0	0	0
63130	BOARD OF ED SERVICES	911	2,232	2,000	0	2,000
63210	INSTRUCTIONAL SRVS	0	0	0	0	0
63220	SUB-TCHRS PURCH SRVS	0	0	0	0	0
63240	STDNT ASSESSMENT SRVS	0	0	0	0	0
63310	PROF EMP TRNG CERTIFIED	5,879	4,782	5,650	1,945	3,705
63320	PROF EMP TRNG CLASSIFIED	2,461	1,270	2,300	362	1,938
63350	PROF SERV/MEDICAL	0	0	0	0	0
63410	PUPIL SERVICES	0	0	4,100	0	4,100
63420	STATISTICAL SERVICES	0	0	0	0	0
63431	AUDIT SERVICES	0	0	0	0	0
63440	LEGAL	0	0	0	0	0
63441	LEGAL-LITIGATION	0	0	10,000	0	10,000
63445	LEGAL-RESEARCH/OPINIONS	24,078	2,430	1,500	0	1,500
63450	MEDICAL	1,228	215	800	600	200
63460	INFORMATION TECHNOLOGY	0	0	0	0	0
63470	ARCHITECTURAL	0	0	0	0	0
63490	OTHER PROFESSIONAL SRVS	13,528	2,977	3,000	1,558	1,442
63510	DATA PROCESSING/CODING SV	1,375	800	1,000	0	1,000
63520	STATISTICAL SERVICES	0	0	0	2,114	(2,114)

Arkansas Department of Education
Hartford School District
Unrestricted Funds Expenditure Report

6

General Operating Funds: 1000|1217|1218|1246|1365|2000|2001|2002|2217|2218|2240|2246|2265|2271|2365|2392|2394|4000|4001

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
63590	OTHER TECHNICAL SERVICES	5,308	4,529	4,100	306	3,795
63900	OTHER PURC PROF/TECH SVS	8,888	324	350	0	350
64110	WATER/SEWER	14,430	11,691	12,500	2,421	10,079
64210	DISPOSAL/SANITATION	1,875	5,026	8,200	3,513	4,687
64230	CUSTODIAL	43,393	11,375	11,000	1,206	9,794
64240	LAWN CARE	400	0	0	0	0
64310	NON TECH REPAIRS/MAINT	33,274	19,953	22,000	5,494	16,506
64320	TECH-RELATED REPAIRS/MAIN	8,674	3,310	3,000	1,465	1,535
64321	BROADBAND REPAIRS/MAINT	0	0	0	0	0
64410	LAND & BLDGS	0	0	0	0	0
64420	EQUIP & VEHICLES	11,128	11,257	10,815	2,779	8,036
64500	CONSTRUCTION SERVICES	0	4,700	0	0	0
64900	OTHER PURC PROPERTY SVS	0	0	0	0	0
65000	OTHR PURCH.SERVICES	0	0	0	0	0
65210	PROPERTY INSURANCE	0	22,201	22,500	21,665	835
65240	FLEET INSURANCE	302	4,521	4,521	4,215	306
65250	ACCIDENT INS FOR STUDENTS	0	2,342	2,342	2,342	0
65290	OTHER INSURANCE	4,175	9,008	9,184	4,683	4,501
65310	TELEPHONE	5,453	9,441	7,450	6,456	994
65320	POST	3,896	2,083	2,300	297	2,003
65330	INTERNET SERVICE	0	1,502	0	0	0
65331	BROADBAND MONTHLY BANDWID	0	0	2,000	477	1,523
65400	ADVERTISING	2,508	2,173	2,100	386	1,714
65610	TO LEA'S WITHIN STATE	10,712	3,855	7,000	0	7,000
65810	TRVL-CERT-IN DISTRICT	1,955	3,969	3,600	1,520	2,080
65820	TRVL-CLS IN DISTRICT	2,407	4,530	3,500	559	2,941
65870	NON EMPLOYEE	8,610	660	1,000	0	1,000
65880	MEALS	1,443	1,551	1,600	91	1,509
65890	LODGING	0	0	0	0	0
65900	MISC PURC SVS	0	5,757	6,000	4,673	1,327
65910	SVS PURCH LEA IN STATE	15,153	17,843	800	800	0
66000	SUPPLIES & MATERIALS	0	0	0	0	0
66100	SUPPLIES	94,181	95,372	103,550	32,858	70,692
66107	LOW VALUE EQUIP SUPLS	0	0	0	0	0
66210	NATURAL GAS	21,069	25,806	26,000	462	25,538
66220	ELECTRICITY	53,984	65,851	66,000	19,724	46,276
66260	GASOLINE/DIESEL	53,224	48,155	50,000	8,801	41,199
66300	FOOD	0	0	0	0	0
66410	TEXTBOOKS	50,161	1,439	25,000	16,248	8,752
66420	LIBRARY BOOKS	0	0	0	0	0
66430	PERIODICALS	905	828	900	34	866
66440	AUDIOVISUAL MATERIALS	0	0	0	0	0
66500	TECHNOLOGY SUPPLIES	0	0	0	0	0
66510	SOFTWARE	0	0	0	0	0
66527	LOW VALUE EQUIP TECH SUPL	0	0	0	0	0
66528	BROADBAND TECH SUPPLIES	0	0	0	0	0
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67200	BUILDINGS	0	0	0	0	0
67310	MACHINERY	1,972	0	1,000	0	1,000

Arkansas Department of Education
Hartford School District
Unrestricted Funds Expenditure Report

7

General Operating Funds: 1000|1217|1218|1246|1365|2000|2001|2002|2217|2218|2240|2246|2265|2271|2365|2392|2394|4000|4001

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
67320	VEHICLES	118,104	0	0	0	0
67330	FURNITURE & FIXTURES	1,234	614	0	0	0
67340	TECHNOLOGY EQP\HRDWARE	2,050	0	0	0	0
67342	BROADBAND EQUIPMENT	0	0	0	0	0
67350	TECHNOLOGY SOFTWARE	0	0	0	0	0
67390	OTHER EQUIPMENT	0	0	0	0	0
67500	TECHNOLOGY EQUIPMENT	0	0	0	0	0
68100	DUES AND FEES	3,353	3,485	3,595	2,468	1,128
68200	JUDGMENTS AGAINST LEA	2,750	0	0	0	0
68300	INTEREST	37,279	36,527	34,958	0	34,958
68400	INDIRECT COST	0	0	0	0	0
68830	PROPERTY TAX	0	0	0	0	0
68900	MISCELLANEOUS EXPENDITURE	0	0	0	0	0
68999	ALLOCATED CHARGES	0	0	0	0	0
69100	REDEMPTION OF PRINCIPAL	33,621	33,621	38,621	0	38,621
69310	TO SALARY FUND	0	0	0	0	0
69320	TO OPERATING FUND	0	0	0	0	0
69321	TRSFER TO 2000	0	0	0	0	0
69330	TO BUILDING FUND	38,517	42,986	46,875	0	46,875
69340	TO DEBT SERVICE FUND	0	0	0	0	0
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69370	TO STUDENT ACTIVITY FUND	0	0	0	0	0
69380	TO FOOD SERVICE FUND	12,000	20,000	20,000	20,000	0
69400	PROGRAM FUND RETURN	0	0	0	0	0
69500	TRANSITS	0	0	0	0	0
69610	STDNT MEALS ABC PK STDNTS	0	0	0	0	0
69620	STDNT MEALS PROVISION 2	63,207	60,894	0	0	0
Other Expenditure Totals		821,054	613,883	594,711	172,521	422,190
Overall Expenditure Totals		3,063,593	2,725,226	2,709,130	557,953	2,151,177

Helena-West Helena School District
LEA # 5403
Phillips County

Classified in Fiscal Distress: September 13, 2010

Fiscal Distress Indicators and Additional Concerns:

- * A declining balance determined to jeopardize the fiscal integrity of the school district
- * Material audit exceptions or violations

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Willie Williams	Willie Williams	Suzann McCommon	Suzann McCommon
4 QTR ADM	2,312	2,233	1,886	1,651
Assessment	112,772,244	113,701,999	125,831,037	132,059,051
Total Mills	34.10	34.10	34.10	34.10
Total Debt Bond/Non Bond	7,750,000	7,300,000	7,060,000	7,060,000
Per Pupil Expenditures	13,268	11,638	12,724	n/a
Personnel-Non-Fed Certified FTE	229.59	132.62	175.46	n/a
Personnel-Non-Fed Certified Clsrm FTE	200.17	101.89	163.15	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	44,799	54,170	43,583	n/a
Avg Salary-Non-Fed Cert FTE	48,126	50,561	40,858	n/a
Net Legal Balance (Excl Cat & QZAB)	1,809,446	3,600,597	5,318,384	6,863,335

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2010-11

- Reduced (RIF) 3 administrative office staff
- Reclassified licensed and classified salaries from operating to ARRA funds
- Reclassified licensed and classified salaries from operating to Declining Enrollment funds
- Reclassified licensed and classified salaries from operating to NSLA funds
- Reduced licensed and classified salaries through attrition and reassignment
- Monitored all expenditures
- Eliminated Saturday School Detention Program
- Eliminated custodial/maintenance uniforms
- Eliminated After School Discipline Program

2011-12

- The District reduced 27 licensed positions through RIF and attrition
- The District reduced 54 classified position through RIF and attrition
- Reduced salary and utility costs by transferring kindergarten students to three other schools
- Reduced operating costs by utilizing NSLA funds more efficiently
- Eliminated operating cost of After School tutorial
- Monitored and implemented corrective actions for the 2011 audit findings

2012-13

- Reduced 30 employees through RIF
- Reclassified salaries of 4 licensed positions from Operating to Categorical and Federal funds
- Reduced expenses through consolidation of campuses
- Refunded district bonds to a lower interest rate

Helena-West Helena School District
LEA # 5403
Phillips County

Comments:

The District was classified in Fiscal Distress on September 13, 2010. The 2013-14 school year began their third full year of Fiscal Distress

On June 20, 2011, the Arkansas Department of Education took control of the Helena/W. Helena School District.

On June 20, 2011, Superintendent Willie Williams and the School Board were released from their duties.

The following appointments were made on June 20, 2011:

Suzann McCommon- Chief Executive Officer

Ulicious Reed- Chief Operating Officer

District had a prior classification with Fiscal Distress program.

- Classified - April 11, 2005
- Reconstitution (State takeover) - September 8, 2005
- Removed - April 21, 2008

The Helena-West Helena School District's general operating ending balance of \$3,511,492 on June 30, 2011 included the reclassification of approximately \$2.7 million in salaries from general operating funds to American Recovery and Reinvestment Act (ARRA) funds.

For the 2012-13 school year, the District has consolidated campuses from five to three due to declining enrollment. The District's enrollment as of Oct. 1, 2012 was 1,655 students.

The Department of Education is working with the district to determine a precise projection of the FY14 budget for salary and benefit expenditures.

On May 13, 2013, the State Board of Education approved the recommendation of the Department of Education to extend the fiscal distress classification, under authority of the state, for the 2013-14 school year and to authorize the Commissioner of Education to appoint a community advisory board pursuant to Act 600 of 2013.

On September 9, 2013 the State Board of Education approved the following individuals to serve on the Community Advisory Board for the Helena-West Helena School District:

Zone 1	Dr. Steven Floyd Murray
Zone 2	Mr. Doug Friedlander
Zone 3	Vacant
Zone 4	Mr. Lynn D. Boone
Zone 5	Mrs. Bettye W. Hendrix
Zone 6	Vacant
Zone 7	Mr. Nathan Bagley

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance <u>7/1/2013</u> 6,850,080	<u>Revenue</u> 1,865,269	<u>Expenditures</u> 2,148,154	Ending Balance <u>9/30/2013</u> 6,707,009
FY14 Budget			
Beginning Balance <u>7/1/2013</u> 6,850,080	<u>Revenue</u> 12,956,679	<u>Expenditures</u> 14,840,903	Projected Balance <u>6/30/2014</u> 4,965,856
ADE is working with the district to determine a precise projection of the FY14 budget for salary and benefit expenditures.			
FY13			
Beginning Balance <u>7/1/2012</u> 5,253,924	<u>Revenue</u> 15,187,846	<u>Expenditures</u> 13,591,689	Ending Balance <u>6/30/2013</u> 6,850,080
FY12			
Beginning Balance <u>7/1/2011</u> 3,511,492	<u>Revenue</u> 16,309,510	<u>Expenditures</u> 14,567,078	Ending Balance <u>6/30/2012</u> 5,253,924

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Revenue Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
10000	REVENUE FROM LOCAL SOURCE	0	0	0	0	0
11110	PROPERTY TAXES-CURRENT	2,024,413	2,237,563	2,372,563	514,858	1,857,705
11115	PROP.TAX RELIEF SALES TAX	0	0	0	0	0
11120	PROPERTY TAX-40% BY 6/30	311,647	1,434,838	1,464,838	(224,535)	1,689,372
11125	TAX REL.40% REC.JAN-JUNE	1,032,328	38,282	42,382	0	42,382
11130	PROPERTY TX-40% 7/1-12/31	0	0	0	0	0
11135	TAX REL.40% REC.JUL-DEC.	0	0	0	0	0
11140	PROPERTY TAX-DELINQUENT	193,825	284,627	299,627	24,371	275,256
11150	EXCESS COMMISSION	0	7,020	9,500	0	9,500
11160	LAND REDEMP-IN STATE SALE	225,073	153,945	178,574	2,126	176,447
11400	PENALTIES/INTEREST ON TAX	0	0	0	0	0
11900	OTHER TAXES	0	0	0	0	0
12100	REVENUE IN LIEU OF TAXES	0	0	0	0	0
12800	REVENUE IN LIEU OF TAXES	29,953	15,892	7,900	14,866	(6,966)
12900	OTHER LOCAL NON-LEA REVEN	0	0	0	0	0
13120	SUMMER SCHOOL	0	0	0	0	0
13190	OTHER PROGRAMS	0	0	0	0	0
13210	REGULAR DAY SCHOOL	0	0	0	0	0
13320	SUMMER SCHOOL	0	0	0	0	0
14190	OTHER PROGRAMS	0	0	0	0	0
14900	TRANS FEES-OTHER SOURCES	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	25,748	14,418	7,000	4,178	2,822
16210	STUDENT	0	0	0	0	0
16220	ADULT	0	0	0	0	0
16300	SPECIAL FUNCTIONS/CONT. ME	0	0	0	0	0
16400	CHILD NUTRITION	0	0	0	0	0
16900	OTHER FOOD SVS REVENUE	0	0	0	0	0
17110	ADMISSIONS ATHLETICS	0	0	0	0	0
17130	STDNT ORG-EVENTS & ACTIV	0	0	0	0	0
17500	REV.FROM ENTERPRISE ACTIV	0	0	0	0	0
17900	OTHER STDNT ACTIVITY REV	0	0	0	0	0
19000	OTHER REV-LOCAL SOURCES	0	0	0	0	0
19120	OTHER RENT-LAND OWNED LEA	0	0	0	0	0
19130	RENT LEA BUILDINGS & FACI	1,493	5,000	6,000	1,500	4,500
19200	PRIVATE CONTRIBUTIONS	235,805	124,897	201,058	0	201,058
19211	BEECHCREST SAVE THE CHILD	0	0	0	0	0
19215	SAVE THE CHILDREN	0	0	0	0	0
19216	WESTSIDE SAVE THE CHILDRE	0	0	0	0	0
19217	WOODRUFF SAVE THE CHILD	0	0	0	0	0

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Revenue Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
19300	SALES OF SUPPLIES & MATER	0	0	0	0	0
19550	TRANSITS-FLOW THRU MONEY	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	2,003	17,752	9,000	51,706	(42,706)
19900	MISC REV FR LOCAL SOURCES	6,349	15,386	5,000	624	4,376
19910	SBC E-RATE	0	0	0	0	0
19920	EVEN START/WALMART	0	0	0	0	0
19925	WOODRUFF/WALMART	0	0	0	0	0
19950	ARK SCIENCE & TECH GRANT	0	0	0	0	0
19955	MOCKINGBIRD FOUNDATION	0	0	0	0	0
21100	CNTY GENERAL APPORTIONMNT	0	0	0	0	0
21200	SEVERANCE TAX	0	0	0	0	0
21900	OTHER REV FR COUNTY	0	0	0	0	0
31100	STATE EQUALIZATION FUNDIN	0	0	0	0	0
31101	STATE FOUNDATION FUNDS	10,914,166	8,734,208	7,307,786	1,328,688	5,979,098
31102	ENHANCED EDUCATIONAL FUND	0	0	0	0	0
31103	URT 98% TAX COLL. RATE	109,841	119,651	0	0	0
31110		0	0	0	0	0
31150	STATE EQUALIZATION	0	0	0	0	0
31200	STATE APPORTIONMENT	0	0	0	0	0
31400	TRANSPORTATION AID	0	0	0	0	0
31450	STUDENT GROWTH FUNDING	0	0	0	0	0
31460	DECLINING ENROLLMENT FUND	224,225	1,080,556	773,809	0	773,809
31600	INCENTIVE FUNDING	0	0	0	0	0
31620	SUPPLEMENTAL MILEAGE INCE	142,281	106,711	71,141	35,570	35,571
31650	REVENUE LOSS FUNDING	0	0	0	0	0
31900	OTHER	0	0	0	0	0
32100	ADULT EDUCATION	0	0	0	0	0
32110	ADULT BASIC	0	0	0	0	0
32120	ADULT GENERAL EDUCATION	0	0	0	0	0
32214	COMPUTER BASED ED PGM	0	0	0	0	0
32217	RESTRUCTURING	0	0	0	0	0
32219	EISENHOWER MATH/SCIENCE	0	0	0	0	0
32220	CURRICULUM FRAMEWORKS-236	0	0	0	0	0
32224	ISOLATED GRANTS	0	0	0	0	0
32227	COLLEGE PREP ENRICH PGM	0	0	0	0	0
32229	NATIONAL BOARD OF PROF TE	0	0	0	0	0
32230	PARENTS AS TEACHERS	0	0	0	0	0
32232	ALTERNATIVE LEARNING PROG	0	0	0	0	0
32233	JUVENILE DETENTION CENTER	0	0	0	0	0

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Revenue Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
32234	DISTANT LEARNING	0	0	0	0	0
32235	TECH. IMPROVEMENT GRANT	0	0	0	0	0
32237	MATCH MATH & SCIENCE	0	0	0	0	0
32245	ARK PATHWISE MENTORING	0	0	0	0	0
32250	PQE INDUCTION/QUALITY ENH	(1,289)	12,000	0	0	0
32251	CWIP GRANT	0	0	0	0	0
32256	PROFESSIONAL DEVELOPMENT	0	0	0	0	0
32260	ACT 799 AR GAME AND FISH	0	0	0	0	0
32290		0	0	0	0	0
32310	HAND CHILD-SUPV/EXTEND YR	7,905	6,705	0	0	0
32320	G & T-AEGIS PGM	0	0	0	0	0
32330	NON-HAND-RESID TREATMENT	0	0	0	0	0
32340	HAND-RESIDENT TREATMENT	0	0	0	0	0
32350	EARLY CHLD/MEDICAID MATCH	0	0	0	0	0
32361	IMP&INSTR GIFTED&TALENTED	2,245	200	0	0	0
32370	ALTERNATIVE LEARNING PROG	0	0	0	0	0
32372	RES.CENT.JUVENILE DETENTI	0	0	0	0	0
32380	AID TO HUMAN DEVELOP CNTR	0	0	0	0	0
32381	NATIONAL SCHOOL LUNCH ACT	0	0	0	0	0
32400	WORKFORCE EDUCATION	0	0	0	0	0
32415	SECONDARY WORKFORCE CENTE	0	0	0	0	0
32445	WKPL-TECH PREP CORE 11/12	0	0	0	0	0
32460	YOUTH APPRENTICESHIP	0	0	0	0	0
32520	MATCHING (STATE)	0	0	0	0	0
32700	EARLY CHILDHOOD PROGRAMS	0	0	0	0	0
32710	AR BETTER CHANCE(ABC)GRNT	351,000	277,025	98,000	50,400	47,600
32715	POVERTY INDEX FUNDING	0	0	0	0	0
32726	DHS/DCCECE EVEN START SUP	0	0	0	0	0
32821	SPECIAL OLYMPICS	0	0	0	0	0
32900	OTHER NON-INSTR.PROGRAMS	0	0	0	0	0
32910	WORKER'S COMP INSURANCE	0	0	0	0	0
32912	GENEREAL FACILITIES	32,793	24,595	16,396	8,198	8,198
32915	DEBT SERVICE FUNDING SUPP	179,204	119,315	86,105	43,052	43,053
32920	GAME AND FISH	0	1,949	0	0	0
32924		0	0	0	0	0
32990	OTHER STATE	0	0	0	0	0
32993	GREATER GRADUATION	0	0	0	0	0
41300	REV IN LIEU OF TAXES	745	37,095	0	0	0
42100	FOREST RESERVE	17,509	3,090	0	0	0

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Revenue Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
42500	IMPACT AID	0	0	0	0	0
42900	OTHER UN/I FEDERAL-STATE	0	0	0	0	0
43160	ROTC	0	0	0	0	0
43181	21st CENTURY GRANT	0	0	0	0	0
45110	ESEA CH1 COMP 100-297	0	0	0	0	0
45113	ESEA CH1 STATE PGM IMPROV	0	0	0	0	0
45114	ESEA CH1 CPTL EXPENS-PRVT	0	0	0	0	0
45119	TITLE 1 STIMULUS	0	0	0	0	0
45121		0	0	0	0	0
45124	ARRA STABILIZATION	0	0	0	0	0
45129	EDUCATION JOBS FUND	0	0	0	0	0
45310	VOC BASIC GRNT-ENTITLEMNT	0	0	0	0	0
45318	VOC-SUPP GRNTS-IMPROV ACT	0	0	0	0	0
45510	FREE AND REDUCED LUNCH	0	0	0	0	0
45520	FREE AND REDUCED BREAKFAS	0	0	0	0	0
45540	AFTER SCHOOL SNACKS	0	0	0	0	0
45561	REGULAR COMMODITIES	0	0	0	0	0
45611	BRILLE INSTRUCTORS	0	0	0	0	0
45613	VI B PASS THROUGH	0	0	0	0	0
45621	IDEA-ARRA	0	0	0	0	0
45802	MODERNIZATION STABILIZATIO	0	0	0	0	0
45810	TITLE 1 ARRA	0	0	0	0	0
45910	MEDICARE CATASTROPHIC COV	0	0	0	0	0
45913	ARMAC/NURSES-HEAR-VISION	0	0	0	0	0
45925	TITLE IIA(IMP. TEA.QUALITY)	0	0	0	0	0
45940	WOMENS ED EQUITY ACT	0	0	0	0	0
45977	REAP RURAL & LOW INCOME	0	0	0	0	0
51100	BONDED INDEBTEDNESS	7,484	0	0	0	0
51900	NONCASH RECEIPT	0	0	0	0	0
52000	INTERFUND TRANSFERS	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	0	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52700	TRANS FROM STUDENT ACTVTY	0	0	0	0	0
52800	TRANS FROM FOOD SERVICE	0	0	0	0	0
52900	INDIRECT COST	215,202	33,823	0	0	0
52950	INTERFUND TRANSFER/CD	0	0	0	0	0
53100	SALE OF EQUIPMENT	800	0	0	0	0
53400	COMPEN-LOSS FIXED ASSETS	16,762	281,302	0	9,668	(9,668)
Total Revenue		16,309,510	15,187,846	12,956,679	1,865,269	11,091,410

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61000	SALARY-PRSNL SVS	0	0	0	0	0
61110	CERT SALARY	5,556,857	5,269,572	6,658,121	597,510	6,060,611
61111	CERT SAL N-CON	79,101	85,946	87,428	16,428	71,000
61120	CLS SALARY	1,358,000	1,471,053	1,702,676	229,157	1,473,519
61121	CLS SAL N-CON	87,429	128,038	116,853	30,819	86,034
61210	TEMP-CERTIFIED	0	0	0	0	0
61220	TEMP-CLASSIFIED	3,909	3,937	4,500	0	4,500
61300	OVERTIME	0	0	0	0	0
61310	PAY FOR PREP/LUNCH PERIOD	0	0	0	0	0
61320	OVERTIME	0	0	7,300	0	7,300
61510	ADD COMPENSATION	0	0	0	0	0
61520	ADD COMPENSATION	0	0	0	0	0
61610	WORKSHOPS	0	0	0	0	0
61620	WORKSHOPS	0	0	0	0	0
61710	CERT SUBSTITUTES	142,367	131,737	128,720	1,089	127,631
61720	CLS SUBSTITUTES	7,765	66,304	65,728	21,729	43,999
61810	CERT UNUSED SICK	37,775	13,025	18,825	5,450	13,375
61820	CLS UNUSED SICK	7,850	3,350	4,000	0	4,000
61920	CLS SEVERANCE	0	0	0	0	0
61960	UNUSED VACATION CRT	0	0	0	0	0
61961	UNUSED VACATION CLS	0	0	0	0	0
62100	GRP INSURANCE	0	0	0	0	0
62110	CERT GROUP INS	0	0	0	0	0
62120	CLS GROUP INS	0	0	0	0	0
62200	CLS SOC SEC	0	0	0	0	0
62210	CERT SOC SEC	369,309	314,254	348,370	36,484	311,886
62220	CLS SOC SEC	90,915	103,526	135,433	16,087	119,346
62260	CERT MEDICARE	86,994	73,381	82,609	8,532	74,077
62270	CLS MEDICARE	21,263	24,213	75,846	3,763	72,084
62300	TEACH RET.CONTRIBUTORY	0	0	0	0	0
62310	CERT TCH RET-CONT	889,501	755,673	675,287	86,978	588,309
62320	CLS TCH RET - CONT	205,302	232,758	275,382	36,369	239,012
62500	UNEMPLY-COMP	0	0	0	0	0
62510	CERT UNEMPLOY COMP	199,129	165,852	153,500	95,182	58,318
62520	CLS UNEMPLOY COMP	199,129	237,811	183,950	0	183,950
62600	WK COMPENSATION	0	0	0	0	0
62610	CERT WKR'S COMP	17,502	21,043	60,000	0	60,000
62620	CLS WKR'S COMP	17,502	28,058	55,150	0	55,150
62700	HLT BENEFITS	0	0	0	0	0
62710	CERT HEALTH BENEFITS	212,220	133,082	305,694	17,940	287,754
62720	CLS HEALTH BENEFITS	68,311	59,727	130,897	10,656	120,241
62800	PUB.RET-CONTRIBUTIONS	0	0	0	0	0
62810	CERT PUB RET CONT.	0	0	0	0	0
62820	CLS PUB RET CONT	3,699	3,848	4,499	856	3,643

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
62900	OTHER BENEFITS	0	0	0	0	0
62910	OTHER BENEFITS-CERTIFIED	0	0	0	0	0
62920	OTHER BENEFITS-CLASSIFIED	0	0	0	0	0
Salaries & Benefits Totals		9,661,826	9,326,188	11,280,769	1,215,030	10,065,739
63000	PURC SVS-PROF & TECHNICAL	0	0	0	0	0
63100	OFFICIAL/ADMINISTRATIVE	0	0	0	0	0
63110	STAFF SERVICES	0	0	0	0	0
63120	MANAGEMENT SERVICES	0	0	0	0	0
63130	BOARD OF ED SERVICES	3,973	4,363	5,000	0	5,000
63200	PROFESSIONAL-EDUCATIONAL	0	0	0	0	0
63210	INSTRUCTIONAL	4,134	2,523	2,800	0	2,800
63220	INST PGRM-IMPROVEMENT SVS	0	0	0	0	0
63230	CONSULTING	9,954	6,000	7,200	7,200	0
63300	OTHER PROFESSIONAL	0	0	0	0	0
63310	TRAINING/DEVEL. SVCS-CRT	1,554	4,402	10,047	2,095	7,952
63320	TRAINING/DEVEL. SVCS-CLS	1,955	2,609	4,795	1,710	3,085
63340	LEGAL	0	0	0	0	0
63370	ARCHITECTURAL	0	0	0	0	0
63400	TECHNICAL	0	0	0	0	0
63410	DATA PROCESSING SERVICES	0	0	0	0	0
63420	STATISTICAL SERVICES	0	0	0	0	0
63430	ACCOUNTING	0	0	0	0	0
63440	LEGAL	0	1,966	5,000	0	5,000
63441	LEGAL	55,350	37,734	40,000	10,179	29,821
63445	LEGAL-RESEARCH & OPINIONS	0	0	0	0	0
63450	MEDICAL	253	2,368	2,700	0	2,700
63470	ARCHITECTURAL	0	0	0	0	0
63490	OTHER PROF.SERV	17,255	0	0	0	0
63590	OTHER TECH SERVICES	0	0	0	0	0
63900	OTHER PURC PROF/TECH SVS	445,136	729,038	469,514	98,470	371,044
63910	TECHNOLOGY	0	0	0	0	0
64000	PURCHASED PROPERTY SVS	0	0	0	0	0
64110	WATER/SEWER	98,904	40,056	87,500	12,763	74,737
64210	DISPOSAL/SANATATION	11,105	65,388	63,100	10,440	52,660
64230	CUSTODIAL	0	0	0	0	0
64240	LAWN CARE	0	0	0	0	0
64310	NON-TECHNOL-REPAIRS&MAINT	15,397	18,519	18,825	0	18,825
64320	TECHNOLOGY-RELATED REPAIR	69	0	0	0	0
64410	LAND & BLDGS	163	0	0	0	0
64420	EQUIP & VEHICLES	0	1,426	5,450	110	5,340
64430	RENTAL OF COMPUTERS	207,986	209,369	196,470	50,011	146,458
64500	CONSTRUCTION SERVICES	0	222,069	223,000	0	223,000
64900	OTHER PURC PROPERTY SVS	0	0	0	0	0

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
65000	OTHR PURCH.SERVICES	0	0	0	0	0
65100	STUDENT TRANSPORTATION	0	0	0	0	0
65190	PUPIL TRANSPORTATION	738,945	3,555	2,321	0	2,321
65210	PROPERTY INSURANCE	409,450	65,936	250,000	159,701	90,299
65220	LIABILITY INSURANCE	0	0	0	0	0
65240	FLEET INSURANCE	21,906	29,630	36,700	0	36,700
65250	ACCIDENT INS FOR STUDENTS	41,774	58,297	27,982	4,982	23,000
65290	OTHER INSURANCE	0	552	2,350	0	2,350
65300	COMMUNICATIONS	0	0	0	0	0
65310	TELEPHONE	57,532	78,408	113,000	20,770	92,230
65320	POSTAGE	12,313	9,475	10,700	3,667	7,033
65330	NETWORKING/INTERNET	1,173	1,699	17,585	557	17,028
65400	ADVERTISING	12,277	3,034	34,670	1,785	32,885
65500	PRINTING & BINDING	5,555	0	0	0	0
65600	TUITION	0	0	0	0	0
65610	TO LEA'S WITHIN STATE	2,500	0	0	0	0
65640	INTERM AGNCY-IN STATE	0	0	0	0	0
65690	OTHER TUITION	0	0	0	0	0
65700	FOOD SVS MANAGEMENT	0	0	0	0	0
65800	TRAVEL	0	0	0	0	0
65810	TRVL-CERT-IN DISTRICT	444	0	0	0	0
65820	TRVL-CLS IN DISTRICT	15,190	11,151	10,108	575	9,534
65830	TRVL CERT-OUT DISTRICT	2,187	1,742	2,376	394	1,982
65840	TRVL CLS OUT DISTRICT	968	900	2,859	617	2,242
65850	TRVL CERT OUT STATE	0	0	500	0	500
65860	TRVL CLS OUT STATE	0	0	0	0	0
65870	TRAVEL NON-EMPLOYE	9,553	2,333	1,968	88	1,880
65880	MEALS	5,059	13,472	20,000	868	19,131
65890	LODGING	3,967	9,225	15,694	5,787	9,907
65900	MISC PURC SVS	11,290	22,250	25,000	0	25,000
65910	SVS PURCHASED LOCALLY	0	0	0	0	0
65930	PURC-OTHER LEA OUT STATE	0	0	0	0	0
66100	GEN SUPPLIES	248,313	400,238	329,786	137,290	192,496
66107	GENERAL SUPPLIES-LOW VALU	1,498	0	2,000	0	2,000
66210	NAT.GAS	121,998	102,824	129,000	5,474	123,526
66220	ELECTRICITY	386,015	351,904	200,000	82,326	117,674
66230	BOTTLED GAS	0	0	0	0	0
66260	GASOLINE/DIESEL	140,325	110,002	93,787	28,013	65,774
66300	FOOD	0	971	1,200	0	1,200
66400	BOOKS & PERIODICALS	0	0	0	0	0
66410	TEXTBOOKS	175,055	6,331	133,912	153,161	(19,249)
66420	LIBRARY BOOKS	1,931	991	1,600	0	1,600
66430	PERIODICALS	216	2,539	3,425	0	3,425
66440	AUDIOVISUAL MATERIALS	0	0	0	0	0

**Arkansas Department of Education
Helena-West Helena School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1015|1017|1218|1229|1232|1240|1246|1290|1365|1372|2000|2001|2003|2004|2005|2006|2007|2008|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2038|2039|2040|2041|2044|2045|2047|2048|2050|2055|2056|2095|2096|2097|2098|2099|2101|2103|2111|2115|2116|2120|2125|2133|2150|2155|2160|2161|2213|2214|2215|2218|2219|2220|2225|2227|2229|2230|2232|2233|2234|2235|2237|2240|2245|2246|2250|2255|2260|2261|2263|2271|2277|2280|2290|2310|2325|2340|2365|2366|2368|2369|2372|2390|2392|2394|2395|2399|2765|4000|4001|4395

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
66500	TECHN SUPPLIES	34,105	21,675	33,635	4,735	28,900
66507	TECHNOLOGY	0	0	0	0	0
66510	SOFTWARE	0	0	0	0	0
66520	OTHER	1,036	0	0	0	0
66527	TECHNOLOGY SUPPLIES	0	0	0	0	0
66529		59,235	0	0	0	0
66600	BUILDING MATERIALS	0	0	0	0	0
66900	OTHER SUPPLIES & MATERIAL	0	0	0	0	0
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67300	EQUIPMENT	0	0	0	0	0
67310	MACHINERY	8,344	0	4,293	4,293	0
67320	VEHICLES	897	183,390	150,000	26	149,974
67330	FURNITURE & FIXTURES	0	0	3,999	3,999	0
67340	TECHNOLOGY RELATED HARDWA	76,856	17,241	20,000	1,616	18,384
67350	TECHNOLOGY SOFTWARE	213,892	6,915	10,000	0	10,000
67390	OTHER EQUIPMENT	0	31,629	38,375	32,075	6,300
67400	INFRASTRUCTURE	0	0	0	28,284	(28,284)
67500	TECHN EQUIP	0	0	0	0	0
67900	DEP ACT	0	0	0	0	0
68100	DUES AND FEES	61,792	143,272	12,609	3,289	9,320
68200	JUDGMENTS AGAINST LEA	0	0	0	0	0
68300	INTEREST	289,003	84,225	112,300	55,775	56,525
68400	INDIRECT COST	0	0	0	0	0
68800	TAXES	0	0	0	0	0
68810	TAX ON RESALE ITEMS	0	13	0	0	0
68830	PROPERTY TAX	0	0	0	0	0
68900	MISC EXPENDITURES	0	0	0	0	0
68901	CONSTANT VARIANCE PD 9-11	(79,549)	0	0	0	0
68999	ALLOCATED CHARGES	0	0	0	0	0
69100	REDEMPTION OF PRINCIPAL	470,000	0	565,000	0	565,000
69330	TO BUILDING FUND	442,065	993,998	0	0	0
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69400	PROGRAM FUNDING RETURN	26,956	147,854	0	0	0
69500	TRANSITS	0	0	0	0	0
69900	LOAN PAYMENT	0	0	0	0	0
Other Expenditure Totals		4,905,252	4,265,502	3,560,134	933,124	2,627,009
Overall Expenditure Totals		14,567,078	13,591,689	14,840,903	2,148,154	12,692,749

Hermitage School District
LEA #0601
Bradley County

Classified in Fiscal Distress

December 12, 2011

Fiscal Distress Indicators and Additional Concerns:

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Richard Rankin	Richard Rankin	Richard Rankin	Richard Rankin
4 QTR ADM	464	470	455	434
Assessment	30,471,979	31,013,712	32,279,453	32,838,001
Total Mills	41.50	41.50	41.50	41.50
Total Debt Bond/Non Bond	5,324,804	5,286,175	5,516,175	5,458,072
Per Pupil Expenditures	11,449	11,843	12,256	n/a
Personnel-Non-Fed Certified FTE	38.37	37.45	46.78	n/a
Personnel-Non-Fed Certified Clsrm FTE	32.81	31.93	41.90	n/a
Avg Salary-Non-Fed Cert FTE	43,065	50,009	41,919	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	39,833	48,014	40,448	n/a
Net Legal Balance (Excl Cat & QZAB)	424,784	376,025	33,383	223,167

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2012-13

- Reduced 8 licensed employees through RIF
- Eliminated 1 bus route
- Monitored all purchase orders
- Monitored all energy consumption
- Reduced travel expenditures

Additional actions not included in plan:

- Reduce 7 classified employees through RIF
- Reduce 1.5 licensed employees through attrition

Hermitage School District
LEA #0601
Bradley County

Comments:

The District was classified in Fiscal Distress on December 12, 2011. The District began their second full year of fiscal distress on July 1, 2013.

District had a prior classification with Fiscal Distress program:

- Classified - April 21, 2008
- Removed - October 12, 2009

On October 24, 2011, the District obtained a \$300,000 cash flow loan from First State Bank of Warren to cover payroll obligations. The loan was repaid on November 15, 2011.

On July 12, 2012, the District obtained a \$350,075 cash flow loan from the First State Bank of Warren. The loan was repaid on November 19, 2012.

**Arkansas Department of Education
Hermitage School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance <u>7/1/2013</u> 381,463	<u>Revenue</u> 603,163	<u>Expenditures</u> 704,933	Ending Balance <u>9/30/2013</u> 279,693
FY14 Budget			
Beginning Balance <u>7/1/2013</u> 381,463	<u>Revenue</u> 3,771,762	<u>Expenditures</u> 3,677,168	Projected Balance <u>6/30/2014</u> 476,057
FY13			
Beginning Balance <u>7/1/2012</u> 33,383	<u>Revenue</u> 4,463,699	<u>Expenditures</u> 4,115,618	Ending Balance <u>6/30/2013</u> 381,463
FY12			
Beginning Balance <u>7/1/2011</u> 371,150	<u>Revenue</u> 4,426,985	<u>Expenditures</u> 4,764,752	Ending Balance <u>6/30/2012</u> 33,383

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

**Arkansas Department of Education
Hermitage School District
Unrestricted Funds Revenue Report**

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General Operating Funds:

1000|1001|1246|1365|1920|2000|2001|2002|2003|2017|2217|2218|2222|2227|2240|2246|2250|2265|2271|2365|2392|2393|2398|2399|2752|2920|4000|4394

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES-CURRENT	772,537	874,678	939,101	108,168	830,933
11120	PROPERTY TAX-40% BY 6/30	311,647	290,597	229,866	0	229,866
11140	PROPERTY TAX-DELINQUENT	93,167	98,488	98,000	8,353	89,647
11150	EXCESS COMMISSION	502	459	500	16	484
11160	LAND REDEMP-IN STATE SALE	9,767	14,221	14,000	4,195	9,805
12800	REVENUE IN LIEU OF TAXES	0	24,801	23,304	23,304	0
13110	REGULAR DAY SCHOOL	42,716	42,772	42,924	0	42,924
13290	OTHER PROGRAMS	0	0	0	0	0
13390	OTHER PROGRAMS	8,153	6,588	6,588	0	6,588
14290	OTHER PROGRAMS	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	2,187	3,753	3,700	437	3,263
15900	OTHER EARNINGS INVESTMENT	0	0	0	0	0
16110	SCHOOL LUNCH PROGRAM	0	0	0	0	0
16220	ADULT	0	0	0	0	0
16290	OTHER DAILY SALES	0	0	0	0	0
16400	PERFORMANCE BASED REIMB	0	0	0	0	0
16900	OTHER FOOD SVS REVENUE	0	0	0	0	0
17110	ATHLETICS	0	0	0	0	0
17120	OTHER SCH SPONSORED EVENT	0	0	0	0	0
17130	STDNT ORG-EVENTS & ACTIV	0	0	0	0	0
17210	SCH SPNSRD-PICTURES,ETC	0	0	0	0	0
17220	STDNT SPON SALES-IE CANDY	0	0	0	0	0
17300	ORG MEMBERSHIP DUES/FEES	0	0	0	0	0
17310	STNDT ORG MEMBERSHIP DUES	0	0	0	0	0
17400	PUPIL FEES-LOCKERS/FINES	0	0	0	0	0
17500	CONTRACTED SERVICES	0	0	0	0	0
17590	OTHER CONTRACTED SERVICES	2,135	0	0	0	0
17900	OTHER STDNT ACTIVITY REV	0	0	0	0	0
19130	LEA BUILDGS & FACILITIES	13,100	19,400	14,900	4,100	10,800
19200	PRIVATE CONTRIBUTIONS	0	5,200	0	0	0
19300	SALES OF SUPPLIES & MATER	318	400	0	0	0
19490	OTHER SALES/RENTALS	0	0	0	0	0
19510	OTHER LEA WITHIN STATE	2,000	2,000	2,000	0	2,000
19550	TRANSITS-FLOW THRU MONEY	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	49,055	114,013	40,000	21,995	18,005
19900	MISC REV FR LOCAL SOURCES	2,400	3,000	3,000	0	3,000
21200	SEVERANCE TAX	3,142	2,763	2,700	473	2,228
31101	STATE FOUNDATION FUNDS	2,114,929	2,062,549	1,959,093	356,198	1,602,895
31103	98% OF URT	50,626	21,211	16,500	0	16,500
31400	TRANSPORTATION AID	6,064	0	0	0	0
31450	STUDENT GROWTH FUNDING	2,135	0	0	0	0
31460	DECLINING ENROLLMENT	0	0	0	0	0
31500	ISOLATED AID	0	0	0	0	0
31620	SUPPLEMENTAL MILLAGE INCE	4,583	3,437	2,292	1,146	1,146
32190	MINI-GRANT	0	0	0	0	0

**Arkansas Department of Education
Hermitage School District
Unrestricted Funds Revenue Report**

3

General Operating Funds:

1000|1001|1246|1365|1920|2000|2001|2002|2003|2017|2217|2218|2222|2227|2240|2246|2250|2265|2271|2365|2392|2393|2398|2399|2752|2920|4000|4394

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
32217	RESTRUCTURING	0	0	0	0	0
32227	COLLEGE PREP ENRICH PGM	0	0	0	0	0
32249	ISOLATED FUNDING	144,138	143,173	140,000	0	140,000
32250	PROF QUALITY ENHANCEMENT	7,200	5,788	0	0	0
32256	PROFESSIONAL DEVELOPMENT	0	0	0	0	0
32260	GAME & FISH	0	0	0	0	0
32290	OTHER INC-STATE	0	0	0	0	0
32310	HAND CHILD-SUPV/EXTEND YR	1,964	1,743	1,700	0	1,700
32330	NON-HAND-RESID TREATMENT	0	0	0	0	0
32355	EARLY CHILD PILOT PARENT	14,922	13,442	12,000	0	12,000
32361	GT ADVANCE PLACEMENT	50	0	0	0	0
32370	ALTERNATIVE LEARNING ENVI	0	0	0	0	0
32371	LEP	0	0	0	0	0
32381	NATIONAL SCHOOL LUNCH ACT	0	0	0	0	0
32415	VOCATIONAL FUNDS	0	0	0	0	0
32520	MATCHING (STATE)	0	0	0	0	0
32590	OTHER	0	0	0	0	0
32710	AR BETTER CHANCE(ABC)GRNT	164,231	165,240	179,820	53,946	125,874
32715	POVERTY INDEX FUNDING	0	0	0	1,325	(1,325)
32912	GENERAL FACILITIES	5,299	3,974	2,650	0	2,650
32913	GROWTH FACILITY	0	0	0	0	0
32915	DEBT SERVICE FUNDING	41,474	37,397	33,323	16,661	16,662
32920	GAME & FISH	0	0	0	0	0
32921	IMMEDIATE REPAIR	0	0	0	0	0
32923	TRANSITIONAL	0	0	0	0	0
32924	FACILITIES PARTNERSHIP	0	0	0	0	0
43120	COMMUNITY ED (TITLE IV)	0	0	0	0	0
43181	21ST CENTURY GRANT	0	0	0	0	0
43921	IMPACT DISPLACED STUDENT	0	0	0	0	0
43970	SCH HLTH/NUTR-TITLE IV C	0	0	0	0	0
45110	ESEA CH1 COMP(R) 100-297	0	0	0	0	0
45111	ESEA CH1 MIGNT EDUCATION	0	0	0	0	0
45113	ESEA CH1 STATE PGM IMPROV	0	0	0	0	0
45114	TITLE I SCHOOL IMP GRANT	0	0	0	0	0
45119	TITLE 1, PART A-ARRA	0	0	0	0	0
45121	TITLE I SCH IMP-ARRA	0	0	0	0	0
45122	COMP SCHOOL REFORM	0	0	0	0	0
45124	ESEA STABILIZATION - ARRA	0	0	0	0	0
45129	EDUCATION JOBS FUND	0	0	0	0	0
45130	ESEA CH2 ELEM/SEC ED ACT	0	0	0	0	0
45132	ESEA CH2 DISC FND/SP PROJ	0	0	0	0	0
45133		0	0	0	0	0
45155	JTPA TITLE III 97-380	0	0	0	0	0
45318	VOC-SUPP GRNTS-IMPROV ACT	0	0	0	0	0
45325	TITLE II-D	0	0	0	0	0

**Arkansas Department of Education
Hermitage School District
Unrestricted Funds Revenue Report**

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General Operating Funds:

1000|1001|1246|1365|1920|2000|2001|2002|2003|2017|2217|2218|2222|2227|2240|2246|2250|2265|2271|2365|2392|2393|2398|2399|2752|2920|4000|4394

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
45500	SCHOOL FOOD SERVICE	0	0	0	0	0
45510	LUNCH REIMB FROM ADE	0	0	0	0	0
45520	BKFST REIMB FROM ADE	0	0	0	0	0
45540	SNACK REIMB FROM ADE	0	0	0	0	0
45561	REG COMM (THRU DHS)	0	0	0	0	0
45586	ARRA CAFETERIA REVENUE	0	0	0	0	0
45610	ESEA TITLE VIB-HAND EDUCA	0	0	0	0	0
45613	VI-B PASS THROUGH FUNDING	0	0	0	0	0
45621	REVENUE IDEA-ARRA	0	0	0	0	0
45660	IDEA RESOURCE GRANT	0	0	0	0	0
45802	MODERNIZATION ARRA	0	0	0	0	0
45804	REPAIR STABILIZATION-ARRA	0	0	0	0	0
45900	OTHR RESTRICT/IND GRANTS	0	0	0	0	0
45910	MEDICARE CATASTROPHIC COV	0	0	0	0	0
45913	ARMAC	0	0	0	0	0
45925	IMPROVING TEACHER QUALITY	0	0	0	0	0
45935	TITLE III ELL	0	0	0	0	0
45940	WOMENS ED EQUITY ACT	0	0	0	0	0
45971	DRUG FREE	0	0	0	0	0
45975		0	0	0	0	0
45990	SCHOOL BASED SOCIAL WORKE	0	0	0	0	0
50000	OTHER SOURCES	0	0	0	0	0
51100	BONDED INDEBTEDNESS	0	5,056	0	0	0
51200	REVOLVING LOANS	0	0	0	0	0
51300	POSTDATED WARRANT	0	0	0	0	0
51400	CURRENT LOANS	549,745	350,000	0	0	0
51500	INSTALLMNT/LEASE PURCHASE	0	0	0	0	0
51999	AUDIT ADJUSTMENT	0	0	0	0	0
52100	TRANS FROM SALARY FUND	0	0	0	0	0
52200	TRANS FROM OPERATING FUND	0	0	0	0	0
52201	FROM 2001	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	141,508	0	0	0
52400	TRANS FROM DEBT SERV FUND	0	0	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52700	TRANS FROM STUDENT ACTVTY	0	0	0	0	0
52900	INDIRECT COSTS	6,800	0	0	0	0
53100	SALE OF EQUIPMENT	0	6,049	1,400	0	1,400
53200	SALE OF BUILD & GROUNDS	0	0	0	0	0
53400	COMPEN-LOSS FIXED ASSETS	0	0	2,400	2,846	(446)
Total Revenue		4,426,985	4,463,699	3,771,762	603,163	3,168,599

Arkansas Department of Education
Hermitage School District
Unrestricted Funds Expenditures Report

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General Operating Funds:

1000|1001|1246|1365|1920|2000|2001|2002|2003|2017|2217|2218|2222|2227|2240|2246|2250|2265|2271|2365|2392|2393|2398|2399|2752|2920|4000|4394

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61110	CERT SALARY	1,835,284	1,517,538	1,560,696	202,772	1,357,924
61120	CLS SALARY	551,967	491,607	354,428	91,949	262,479
61510	CERTIFIED BONUS	0	0	0	0	0
61520	CLASSIFIED BONUS	0	0	0	0	0
61710	CERT SUBSTITUTES	334	450	0	0	0
61720	CLS SUBSTITUTES	23,181	18,835	19,700	865	18,835
61800	UNUSED SICK LEAVE	0	0	0	0	0
61810	CERT UNUSED SICK	0	14,400	5,113	0	5,113
61820	CLS UNUSED SICK	0	9,380	4,125	0	4,125
62100	GRP INSURANCE	0	0	0	0	0
62110	CERT GROUP INS	0	0	0	0	0
62120	CLS GROUP INS	0	0	0	0	0
62200	CLS SOC SEC	0	0	0	0	0
62210	CERT SOC SEC	100,823	87,034	96,593	11,797	84,796
62220	CLS SOC SEC	31,941	28,755	22,185	5,146	17,039
62260	CERT MEDICARE	22,686	20,355	22,590	2,759	19,831
62270	CLS MEDICARE	7,470	6,725	5,188	1,203	3,985
62310	CERT TCH RET-CONT	227,699	225,533	227,767	30,894	196,873
62320	CLS TCH RET - CONT	83,380	61,904	42,708	10,488	32,219
62410	CERT TUITION REIMB	0	0	0	0	0
62510	CERT UNEMPLOY COMP	851	13,347	13,400	0	13,400
62520	CLS UNEMPLOY COMP	0	0	0	0	0
62600	WK COMPENSATION	0	0	0	0	0
62610	CERT WKR'S COMP	6,098	5,403	5,443	725	4,719
62620	CLS WKR'S COMP	6,886	6,765	4,651	1,199	3,452
62700	HLT BENEFITS	0	0	0	0	0
62710	CERT HEALTH BENEFITS	36,690	41,275	50,092	5,423	44,669
62720	CLS HEALTH BENEFITS	28,777	24,315	21,263	2,926	18,337
62820	CLS PUB RET CONT	0	0	0	0	0
62900	OTHER BENEFITS	0	0	0	0	0
62910	OTHER BENEFITS-CERTIFIED	0	0	639	0	639
62912	DISABILITY BENEFIT	0	0	0	0	0
62913	HOSPITAL CONF BENEFIT	0	0	0	0	0
62914	LIFE INS BENEFIT	0	0	0	0	0
62920	OTHER BENEFITS-CLASSIFIED	0	184	0	0	0
62922	DISABILITY BENEFIT CL	0	0	0	0	0
62923	HOSPITAL CONF BENEF CLASS	0	0	0	0	0
62924	LIFE INS BENEFIT CLASS	0	0	0	0	0
Salaries & Benefits Totals		2,964,066	2,573,804	2,456,580	368,146	2,088,433
63110	STAFF SERVICES	0	3,432	300	0	300
63120	MANAGEMENT SERVICES	0	0	0	0	0
63200	PROFESSIONAL-EDUCATIONAL	0	0	0	0	0
63210	INSTRUCTIONAL	4,064	5,971	6,000	3,184	2,816
63220	SUB TCHR-PURC SERV	81,237	63,556	60,000	3,638	56,362

Arkansas Department of Education
Hermitage School District
Unrestricted Funds Expenditures Report

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General Operating Funds:

1000|1001|1246|1365|1920|2000|2001|2002|2003|2017|2217|2218|2222|2227|2240|2246|2250|2265|2271|2365|2392|2393|2398|2399|2752|2920|4000|4394

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
63230	CONSULTING-EDUCATIONAL	0	0	0	0	0
63300	OTHER PROFESSIONAL	0	0	0	0	0
63310	CERT PROF TRAINING	11,047	0	0	0	0
63370	ARCHITECT SERVICES	0	0	0	0	0
63410	DATA PROCESSING SERVICES	0	0	0	0	0
63420	STATISTICAL SERVICES	0	0	0	0	0
63441	LEGAL LITIGATION	0	0	0	0	0
63443	LEGAL-DIST AS PLAINTIFF	18,073	27,200	10,000	0	10,000
63470	ARCHITECTURAL	0	0	0	0	0
63490	OTHER PROF SERV	0	0	0	0	0
63530	SOFTWARE MAINT & SUPPORT	0	0	0	0	0
63900	OTHER PURC PROF/TECH SVS	145,109	86,414	100,220	38,885	61,335
64110	WATER/SEWER	16,826	13,082	13,100	2,781	10,319
64210	DISPOSAL/SANATATION	392	0	4,000	1,246	2,754
64310	NON-TECH REPAIRS & MAINT	356	1,600	2,000	0	2,000
64320	TECH MAINT	0	130	130	130	0
64420	EQUIP & VEH RENTAL	0	0	0	0	0
64500	CONSTRUCTION SERVICES	0	0	0	0	0
64900	OTHER PURC PROPERTY SVS	0	0	0	0	0
65190	FROM OTHER SOURCES	5,533	506	4,000	383	3,617
65210	PROPERTY INSURANCE	27,803	25,348	27,400	27,399	1
65220	LIABILITY INSURANCE	0	0	0	0	0
65240	FLEET INSURANCE	0	0	11,073	0	11,073
65250	ACCIDENT INS FOR STUDENTS	9,080	14,267	14,267	14,267	0
65290	OTHER INSURANCE	16,699	15,260	4,300	11,073	(6,773)
65300	COMMUNICATIONS	0	0	0	0	0
65310	TELEPHONE	11,778	20,398	20,500	4,981	15,519
65320	POSTAGE	1,448	3,891	4,300	44	4,256
65330	INTERNET	0	27,067	0	0	0
65400	ADVERTISING	2,136	2,014	1,900	1,344	556
65500	PRINTING & BINDING	0	0	0	0	0
65600	TUITION	0	0	0	0	0
65610	TO LEA'S WITHIN STATE	0	0	0	0	0
65640	INTERM AGENCY-IN STATE	0	0	0	0	0
65690	OTHER TUITION	0	0	0	0	0
65810	TRVL-CERT-IN DISTRICT	16,977	6,594	16,400	3,545	12,855
65820	TRVL-CLS IN DISTRICT	1,670	384	500	154	346
65850	TRVL CERT OUT STATE	0	0	0	0	0
65870	TRVL-NON-EMPLOYEE	0	0	0	0	0
65900	MISC PURC SVS	0	0	0	0	0
65910	SVS PURCHASED LOCALLY	0	542	600	0	600
66100	GEN SUPPLIES	345,604	207,544	213,623	45,273	168,350
66107	LOW VALUE EQUIPMENT	1,821	0	0	0	0
66220	ELECTRICITY	128,594	104,079	110,100	27,623	82,477
66230	BOTTLED GAS	27,959	20,287	21,000	1,780	19,220

Arkansas Department of Education
Hermitage School District
Unrestricted Funds Expenditures Report

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General Operating Funds:

1000|1001|1246|1365|1920|2000|2001|2002|2003|2017|2217|2218|2222|2227|2240|2246|2250|2265|2271|2365|2392|2393|2398|2399|2752|2920|4000|4394

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
66260	GASOLINE/DIESEL	81,872	63,474	64,500	164	64,336
66300	FOOD	0	0	0	0	0
66400	BOOKS & PERIODICALS	0	0	0	0	0
66410	TEXTBOOKS	46,239	33	56,000	40,145	15,855
66420	LIBRARY BOOKS	2,305	0	2,000	546	1,454
66430	PERIODICALS	0	0	0	0	0
66440	AUDIOVISUAL MATERIALS	0	0	0	0	0
66443	LEGAL-LITIGATION	0	0	0	0	0
66500	TECHN SUPPLIES	0	0	0	0	0
66510	SOFTWARE	12,935	3,990	6,018	5,518	500
66520	OTHER TECHN	0	0	0	0	0
66527	LOW VALUE TECH EQUIP	0	0	0	0	0
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67200	BUILDINGS	0	0	0	0	0
67300	EQUIPMENT	0	0	0	0	0
67310	MACHINERY	0	0	0	0	0
67320	VEHICLES	55,357	3,500	19,123	0	19,123
67330	FURNITURE & FIXTURES	0	0	3,287	3,287	0
67340	TECHNOLOGY EQUIP	6,764	1,692	2,000	0	2,000
67350	TECHNOLOGY SOFTWARE	0	0	0	0	0
67390	OTHER EQUIPMENT	3,783	3,496	0	0	0
67500	TECHN EQUIP	0	0	0	0	0
68100	DUES AND FEES	41,049	20,720	16,475	7,245	9,230
68200	JUDGMENTS AGAINST LEA	0	0	0	0	0
68300	INTEREST	204,120	211,390	194,754	92,151	102,602
68400	INDIRECT COST	0	0	0	0	0
68900	MISC EXPENDITURES	0	0	0	0	0
68999	ATHLETIC EXPENSE	0	0	13,100	0	13,100
69100	REDEMPTION OF PRINCIPAL	264,956	508,103	134,565	0	134,565
69310	TO SALARY FUND	0	0	0	0	0
69320	TO OPERATING FUND	0	0	0	0	0
69321	TRANSFER TO 2000	0	0	0	0	0
69330	TO BUILDING FUND	142,225	32,091	19,054	0	19,054
69340	TO DEBT SERVICE FUND	0	0	0	0	0
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69370	TO STUDENT ACTIVITY FUND	0	0	0	0	0
69380	TO FOOD SERVICE FUND	64,873	43,760	44,000	0	44,000
69400	FUNDING RETURN	0	0	0	0	0
Other Expenditure Totals		1,800,686	1,541,814	1,220,588	336,786	883,802
Overall Expenditure Totals		4,764,752	4,115,618	3,677,168	704,933	2,972,235

Hughes School District
LEA #6202
St Francis County

Classified in Fiscal Distress

April 8, 2013

Fiscal Distress Indicators and Additional Concerns:

* Material audit exceptions or violations

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Ray Nassar	Ray Nassar	Jimmy Wilkins	Jimmy Wilkins/Sheryl Owens
4 QTR ADM	427	415	389	348
Assessment	48,879,091	50,397,589	51,579,004	52,300,105
Total Mills	39.40	39.40	39.40	39.40
Total Debt Bond/Non Bond	736,673	662,584	588,091	519,268
Per Pupil Expenditures	14,842	15,558	14,466	n/a
Personnel-Non-Fed Certified FTE	41.74	35.12	48.40	n/a
Personnel-Non-Fed Certified Clsrm FTE	38.69	32.07	45.35	n/a
Avg Salary-Non-Fed Cert FTE	50,519	57,593	37,242	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	47,923	50,031	36,574	n/a
Net Legal Balance (Excl Cat & QZAB)	1,387,784	2,225,583	1,653,181	1,208,967

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

Sheryl Owens was hired as Interim Superintendent on October 9, 2012 for the remainder of the 2012-13 school year.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2013-14

- Reduce 2.5 licensed employees through RIF
- Reduce 1 classified employees through RIF
- Reduce 2 classified positions through RIF and attrition
- Reduce salary expense from contract payout of former superintendent
- Reduce bus routes from 5 to 3
- Assign an additional .50 FTE to the central office to correct audit findings
- Comply with APSCN timelines for bank statement reconciliation
- Establish new procedures to correct past audit findings and strengthen fiscal integrity

Hughes School District
LEA #6202
St. Francis County

Comments:

The District was classified in Fiscal Distress on April 8, 2013. The District began their first full year of Fiscal Distress on July 1, 2013.

On October 9, 2012, Superintendent Jimmy Wilkins was released from his duties by vote of the Hughes School Board. Mr. Wilkins' contract ended on June 30, 2013 .

On October 9, 2012, Mrs. Sheryl Owens was hired as Interim Superintendent for the remainder of the 2012-13 school year. Mrs. Owens' contract as Interim Superintendent was renewed for the 2013-14 school year.

On January 24, 2013, a Judgment was entered against the Hughes School District from a lawsuit filed by two former employees. This could result in an estimated cost between \$400,000 to \$500,000 to the District. The District has filed an appeal.

The 2012-13 school year ADM (Qtrs. 1-3 Avg.) was 348.07, therefore the 2012-13 school year signifies the first year with less than 350 students.

**Arkansas Department of Education
Hughes School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance <u>7/1/2013</u> 1,195,931	<u>Revenue</u> 451,312	<u>Expenditures</u> 657,541	Ending Balance <u>9/30/2013</u> 989,702
FY14 Budget			
Beginning Balance <u>7/1/2013</u> 1,195,931	<u>Revenue</u> 3,122,500	<u>Expenditures</u> 2,856,202	Projected Balance <u>6/30/2014</u> 1,462,229
FY13			
Beginning Balance <u>7/1/2012</u> 1,643,395	<u>Revenue</u> 3,002,815	<u>Expenditures</u> 3,450,278	Ending Balance <u>6/30/2013</u> 1,195,931
FY12			
Beginning Balance <u>7/1/2011</u> 2,215,798	<u>Revenue</u> 3,510,636	<u>Expenditures</u> 4,083,038	Ending Balance <u>6/30/2012</u> 1,643,395

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

Arkansas Department of Education
Hughes School District
Unrestricted Funds Revenue Report

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General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213|2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|2392|2394|2446|2485|2486|2920|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES-CURRENT	851,809	913,251	925,000	224,023	700,977
11115	PROPERTY TAX RELIEF	33,227	38,691	39,000	37,429	1,571
11120	PROPERTY TAX-40% BY 6/30	513,126	789,388	790,000	0	790,000
11125	PROPERTY TAX RELIEF 40%	7,759	20,395	20,000	0	20,000
11130	ERROR	0	0	0	0	0
11135	ERROR	0	0	0	0	0
11140	PROPERTY TAX-DELINQUEST	10,782	47,912	48,000	8,765	39,235
11150	EXCESS COMMISSION	42,083	40,369	40,000	(1,336)	41,336
11160	LAND REDEMPTION/LAND SALE	207,635	122,431	125,000	5,325	119,675
11200	SALES AND USE TAX	0	0	0	0	0
11400	PENALTIES/INTEREST ON TAX	0	0	0	0	0
11900	OTHER TAXES	0	0	0	0	0
12000	LOCAL NON-LEA REVENUE	0	0	0	0	0
12100	REVENUE IN LIEU OF TAXES	0	0	0	0	0
12800	REVENUE IN LIEU OF TAXES	0	0	0	0	0
12900	OTHER LOCAL NON-LEA REVEN	0	0	0	0	0
14900	TRANS FEES-OTHER SOURCES	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	3,282	3,332	6,500	514	5,986
15900	OTHER EARNINGS INVESTMENT	0	0	0	0	0
19000	OTHER REV-LOCAL SOURCES	0	0	0	0	0
19110	16TH SECTION LAND RENT	0	0	0	0	0
19200	PRIVATE CONTRIBUTIONS	0	0	0	0	0
19300	SALES OF SUPPLIES & MATER	0	0	0	0	0
19400	TEXTBOOK SALES & RENTALS	0	0	0	0	0
19515	LEA'S SUPERVISOR PROGRAM	0	0	0	0	0
19600	SVS-OTHER GOVNMNT UNITS	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	35,429	0	0	0	0
19900	MISC REV FR LOCAL SOURCES	236,257	40,038	40,000	3,448	36,552
21100	CNTY GENERAL APPORTIONMNT	0	0	0	0	0
21200	SEVERANCE TAX	0	0	0	0	0
21900	OTHER REV FR COUNTY	0	0	0	0	0
28000	REVENUE IN LIEU OF TAXES	0	0	0	0	0
31000	UNREST GRANTS FROM STATE	0	0	0	0	0
31100	MINIMUM FOUNDATION PGM	0	0	0	0	0
31101	STATE FOUNDATION FUND	1,319,230	1,184,455	943,859	171,610	772,249
31102	ENHANCED FUNDING	0	0	0	0	0
31103	98% URT LESS	0	5,044	5,000	0	5,000
31110	STATE EQUALIZATION	0	0	0	0	0
31150	STATE EQUALIZATION AID	0	0	0	0	0
31200	ADD'L BASE FUNDING	0	0	0	0	0
31250	CRISIS RELIEF FDS-TRANS	0	0	0	0	0
31400	TRANSPORTATION AID	0	0	0	0	0
31450	STUDENT GROWTH FUNDING	0	0	0	0	0
31460	DECLINING ENROLLMENT FD	0	0	136,075	0	136,075

Arkansas Department of Education
Hughes School District
Unrestricted Funds Revenue Report

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General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213|2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|2392|2394|2446|2485|2486|2920|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
31600	INCENTIVE FUNDING	0	0	0	0	0
31650	LOSS FUNDING REVENUE	0	0	0	0	0
31900	OTHER	0	0	0	0	0
32211	READING PROGRAMS	0	0	0	0	0
32213	SPECIAL RECOGNITION GRANT	0	0	0	0	0
32215	ALTERNATIVE ED GRANT	0	0	0	0	0
32216	COMPENSATORY ED	0	0	0	0	0
32219	EISENHOWER MATH/SCIENCE	0	0	0	0	0
32222	CAREER EDUCATION	0	0	0	0	0
32226	RECRUITMENT/RETENTION	106,999	80,707	0	0	0
32227	COLLEGE PREP ENRICH PGM	0	0	0	0	0
32232	ALT LEARNING PROG GRANTS	0	0	0	0	0
32234	AT RISK FD LEP STUDENTS	0	0	0	0	0
32240	AFRICAN AMERICAN RESOURCE	0	0	0	0	0
32249	GT	128,112	122,407	0	0	0
32250	PATHWISE MENTORING	6,200	1,600	0	0	0
32310	HAND CHILD-SUPV/EXTEND YR	1,665	1,411	1,000	0	1,000
32320	G & T-AEGIS PGM	0	0	0	0	0
32330	NON-HAND-RESID TREATMENT	0	0	0	0	0
32340	HAND-RESIDENT TREATMENT	0	1,785	0	0	0
32361	AP-MAY2005 EXAM SCORES	0	0	0	0	0
32370	PRE-SCH SPECIAL ED	0	0	0	0	0
32371	LIMITED ENGLISH PROF	0	0	0	0	0
32381	NSLA	0	0	0	0	0
32415	VOCATIONAL	0	0	0	0	0
32420	VOC CAPITAL EQUIP GRANT	0	0	0	0	0
32440	TECH PREP COORDINATION	0	0	0	0	0
32442	TECH PREP LEARNING	0	0	0	0	0
32480	VOC NEW PGM START-UP	0	0	0	0	0
32488	PRINCIPLES OF TECHNOLOGY	0	0	0	0	0
32550	PATHWISE REVENUE	0	0	0	0	0
32610	ED SERVICES COOPERATIVE	0	0	0	0	0
32715	PROVERTY INDEX FUNDING	0	0	0	0	0
32720	K-3 SUMMER SCHOOL	0	0	0	0	0
32755	MCRAT	0	0	0	0	0
32813	TRANSPORTATION	0	0	0	0	0
32900	OTHER	0	0	0	0	0
32910	WORKER'S COMP INSURANCE	0	0	0	0	0
32912	GENERAL FACILITIES	6,131	4,598	3,066	1,533	1,533
32913	GROWTH FACILITY FUNDING	0	0	0	0	0
32915	DEBT SERVICE SUPPLEMENT	910	0	0	0	0
32920	ACT 799 GAME & FISH	0	0	0	0	0
32990	56% SETTLEMENT	0	0	0	0	0

Arkansas Department of Education
Hughes School District
Unrestricted Funds Revenue Report

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General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213|2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|2392|2394|2446|2485|2486|2920|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
41200	WILDLIFE REFUGE	0	0	0	0	0
41300	REV IN LIEU OF TAXES	0	0	0	0	0
42100	FOREST RESERVE	0	0	0	0	0
42200	FLOOD CONTROL	0	0	0	0	0
42300	MINERAL LEASES	0	0	0	0	0
42400	FEDERAL GRAZING	0	0	0	0	0
42500	IMPACT AID	0	0	0	0	0
43130	ALCOHOL/DRUG PREV 93-422	0	0	0	0	0
43140	NATL ENDOW HUMAN 89-209	0	0	0	0	0
45110	ESEA CH1 COMP(R) 100-297	0	0	0	0	0
45130	ESEA CH2 ELEM/SEC ED ACT	0	0	0	0	0
45131	ESEA TITLE2 BASIC SKILLS	0	0	0	0	0
45318	VOC-SUPP GRNTS-IMPROV ACT	0	0	0	0	0
45610	ESEA TITLE VIB-HAND EDUCA	0	0	0	0	0
45650	EARLY CHILD TEACH RESEARC	0	0	0	0	0
45910	MEDICARE CATASTROPHIC COV	0	0	0	0	0
45920	EISENHOWER MATH/SCI PROJ	0	0	0	0	0
45940	WOMENS ED EQUITY ACT	0	0	0	0	0
48000	REVENUE IN LIEU OF TAXES	0	0	0	0	0
50000	OTHER SOURCES	0	0	0	0	0
51000	FINANCING SOURCES	0	0	0	0	0
51100	BONDED INDEBTEDNESS	0	0	0	0	0
51200	REVOLVING LOANS	0	0	0	0	0
51300	POSTDATED WARRANT	0	0	0	0	0
51900	MISC NON-REVENUE SOURCE	0	0	0	0	0
51999	AUDIT ADJUSTMENT	0	(414,998)	0	0	0
52000	INTERFUND TRANSFERS	0	0	0	0	0
52400	TRANS FROM DEBT SERV FUND	0	0	0	0	0
52500	TRANS FROM CAPITAL OUTLAY	0	0	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52850		0	0	0	0	0
52900	TRANSFER FROM INVESTMENTS	0	0	0	0	0
53100	SALE OF EQUIPMENT	0	0	0	0	0
53200	SALE OF BUILD & GROUNDS	0	0	0	0	0
Total Revenue		3,510,636	3,002,815	3,122,500	451,312	2,671,188

Arkansas Department of Education
Hughes School District
Unrestricted Funds Expenditure Report

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General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213
 |2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|239
 2|2394|2446|2485|2486|2920|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61100	REG EMPLOYEES	0	0	0	0	0
61110	CERT SALARY	1,683,452	1,652,437	1,217,849	285,537	932,312
61120	CLS SALARY	616,657	452,151	297,582	79,670	217,911
61210	TEMP-CERTIFIED	0	0	0	0	0
61220	TEMP-CLASSIFIED	0	0	0	0	0
61300	OVERTIME	0	0	0	0	0
61610	CERTIFIED TRAVEL	0	0	0	0	0
61620	WORKSHOPS	0	0	0	0	0
61700	SUBSTITUTES	0	0	0	0	0
61710	CERT SUBSTITUTES	76,672	62,280	62,000	2,987	59,013
61720	CLS SUBSTITUTES	0	0	0	0	0
61800	UNUSED SICK LEAVE	0	0	0	0	0
61810	CERT UNUSED SICK	0	0	0	0	0
61820	CLS UNSUDED SICK	0	0	0	0	0
61900	OTHER SALARIES	0	0	0	0	0
62000	PRSNL SVS-BENEFITS	0	0	0	0	0
62100	GRP INSURANCE	0	0	0	0	0
62110	CERT GROUP INS	0	0	0	0	0
62120	CLS GROUP INS	0	0	0	0	0
62200	CLS SOC SEC	0	0	0	0	0
62210	CERT SOC SEC	99,675	94,764	98,860	16,278	82,582
62220	CLS SOC SEC	35,820	31,327	18,450	5,471	12,979
62260	CERT MEDICARE	23,320	22,163	17,440	3,807	13,633
62270	CLS MEDICARE	8,378	7,326	4,315	1,280	3,035
62300	TEACH RET.CONTRIBUTORY	0	0	0	0	0
62310	CERT TCH RET-CONT	258,092	219,106	159,084	35,387	123,697
62320	CLS TCH RET - CONT	80,558	71,146	44,179	12,979	31,200
62410	CERT TUITION REIMB	0	738	0	0	0
62420	TUITION REIM-CLASSIFIED	0	0	0	0	0
62500	UNEMPLY-COMP	0	0	0	0	0
62510	CERT UNEMPLOY COMP	0	0	0	0	0
62520	CLS UNEMPLOY COMP	0	0	0	0	0
62600	WK COMPENSATION	0	0	0	0	0
62610	CERT WKR'S COMP	23,891	26,866	27,000	18,390	8,610
62620	CLS WKR'S COMP	3,730	0	0	0	0
62700	HLT BENEFITS	0	0	0	0	0
62710	CERT HEALTH BENEFITS	27,846	30,193	27,932	5,502	22,430
62720	CLS HEALTH BENEFITS	3,023	5,128	3,144	786	2,358
62800	PUB.RET-CONTRIBUTIONS	0	0	0	0	0
62810	CERT PUB RET CONT.	0	0	0	0	0
62820	CLS PUB RET CONT	0	0	0	0	0
62900	OTHER BENEFITS	0	0	0	0	0

Arkansas Department of Education
Hughes School District
Unrestricted Funds Expenditure Report

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General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213
 |2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|239
 2|2394|2446|2485|2486|2920|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
62910	OTHER BENEFITS-CERTIFIED	0	0	0	0	0
62920	OTHER BENEFITS-CLASSIFIED	0	0	0	0	0
Salaries & Benefits Totals		2,941,114	2,675,624	1,977,835	468,074	1,509,761
63000	PURC SVS-PROF & TECHNICAL	0	0	0	0	0
63100	OFFICIAL/ADMINISTRATIVE	0	0	0	0	0
63110	STAFF SERVICES	0	0	0	0	0
63120	MANAGEMENT SERVICES	0	0	0	0	0
63130	BOARD OF ED SERVICES	0	0	0	0	0
63200	PROFESSIONAL-EDUCATIONAL	0	0	0	0	0
63210	INSTRUCTIONAL	0	0	0	0	0
63220	INST PGRM-IMPROVEMENT SVS	64,718	0	0	0	0
63230	EDUCATIONAL CONSULTING	0	0	0	0	0
63240	STUDENT ASSESSMENT	0	0	0	0	0
63300	INVALID DO NOT USE	0	0	0	0	0
63310	PUPIL SERVICES	175	0	0	0	0
63320	PROF TRAINING CLS	0	0	0	0	0
63350	MEDICAL SUPPORT SERVICES	0	0	0	0	0
63410	DATA PROCESSING SERVICES	0	0	0	0	0
63440	LEGAL	30,000	0	25,000	0	25,000
63441	LEGAL LITIGATION	57,327	96,795	100,000	22,314	77,686
63445	LEGAL-RESEARCH-OPINIONS	0	0	0	0	0
63490	OTHER PROF SERVICES	11,771	8,952	800	0	800
63590	OTHER TECH SERVICES	0	0	0	0	0
63900	OTHER PURC PROF/TECH SVS	82,288	119,648	155,730	19,809	135,921
63930		0	0	0	0	0
64110	WATER/SEWER	3,019	2,789	3,100	628	2,472
64200	CLEANING SERVICES	0	0	0	0	0
64210	DISPOSAL/SANATATION	42,500	0	0	0	0
64230	CUSTODIAL	0	0	22,000	0	22,000
64240	LAWN CARE	3,700	0	0	0	0
64300	REPAIR & MAINTENANCE SVS	0	0	0	0	0
64310	BLDG & GROUNDS	16,721	27,919	11,600	1,887	9,713
64320	EQUIPMENT & VEHICLES	539	0	0	0	0
64400	RENTALS	0	0	0	0	0
64410	LAND & BLDGS	13,080	17,440	1,800	0	1,800
64420	EQUIP & VEHICLES	677	4,393	5,000	87	4,913
64430	COPIERS	11,670	13,318	20,000	3,077	16,923
64500	CONSTRUCTION SERVICES	0	0	0	0	0
64900	OTHER PURC PROPERTY SVS	0	0	0	0	0
65000	OTHR PURCH.SERVICES	0	0	0	0	0
65110	ANOTHER LEA IN STATE	0	0	0	0	0
65200	INS.,NOT BENEFITS	0	0	0	0	0

Arkansas Department of Education
Hughes School District
Unrestricted Funds Expenditure Report

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General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213
 |2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|239
 2|2394|2446|2485|2486|2920|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
65210	PROPERTY INSURANCE	66,241	0	37,000	36,352	648
65220	LIABILITY INSURANCE	3,175	4,101	4,200	0	4,200
65240	FLEET INSURANCE	4,549	0	0	0	0
65250	ACCIDENT INS FOR STUDENTS	0	0	0	0	0
65290	OTHER INSURANCE	6,232	3,772	3,800	0	3,800
65300	COMMUNICATIONS	0	0	0	0	0
65310	TELEPHONE	17,775	18,861	19,000	5,898	13,102
65320	POSTAGE	2,266	3,022	3,000	388	2,612
65400	ADVERTISING	2,694	2,401	2,500	390	2,110
65500	PRINTING & BINDING	2,687	0	0	0	0
65600	TUITION	0	0	0	0	0
65610	TO LEA'S WITHIN STATE	594	0	0	0	0
65690	OTHER TUITION	0	0	0	0	0
65700	FOOD SVS MANAGEMENT	0	0	0	0	0
65800	TRAVEL	0	0	0	0	0
65810	TRVL-CERT-IN DISTRICT	7,306	950	7,035	468	6,567
65820	TRVL-CLS IN DISTRICT	1,812	3,732	3,100	317	2,783
65830	TRVL CERT-OUT DISTRICT	0	0	0	0	0
65840	TRVL CLS OUT DISTRICT	0	0	0	0	0
65850	TRVL CERT OUT STATE	0	0	0	0	0
65860	TRVL CLS OUT STATE	0	0	0	0	0
65870	NON EMPLOYEE TRAVEL	103	0	0	0	0
65880	MEALS	2,461	236	350	0	350
65890	LODGING	10,360	1,899	4,600	0	4,600
65900	MISC PURC SVS	0	0	0	0	0
65910	SVS PURCHASED LOCALLY	0	0	0	0	0
66000	SUPPLIES & MATERIALS	0	0	0	0	0
66100	GEN SUPPLIES	265,818	106,671	132,175	30,329	101,846
66107	LOW VALUE EQUIPMENT	0	0	0	0	0
66210	NAT.GAS	26,079	24,511	25,000	215	24,785
66220	ELECTRICITY	86,373	85,191	85,000	18,079	66,921
66230	BOTTLED GAS	0	0	0	0	0
66260	GASOLINE/DIESEL	53,635	27,121	28,200	25,427	2,773
66290	OTHER	0	0	0	0	0
66300	FOOD	0	0	0	0	0
66400	BOOKS & PERIODICALS	0	0	0	0	0
66410	TEXTBOOKS	3,389	7,459	16,000	0	16,000
66420	LIBRARY BOOKS	0	0	0	0	0
66430	PERIODICALS	764	200	200	0	200
66440	AUDIOVISUAL MATERIALS	0	0	0	0	0
66500	TECHN SUPPLIES	0	0	0	0	0
66510	SOFTWARE	1,170	3,724	2,600	0	2,600

Arkansas Department of Education
Hughes School District
Unrestricted Funds Expenditure Report

General Operating Funds:

1000|1007|1120|1218|1246|1285|1920|1950|1954|2000|2001|2002|2005|2006|2007|2099|2119|2120|2199|2200|2210|2211|2213
 |2215|2216|2217|2218|2219|2220|2227|2240|2245|2246|2255|2260|2271|2285|2292|2295|2310|2344|2350|2370|2377|2390|239
 2|2394|2446|2485|2486|2920|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
66520	OTHER	7,785	0	0	0	0
66527	LOW VALUE TECH SUPPLIES	0	0	0	0	0
66900	OTHER SUPPLIES & MATERIAL	0	0	0	0	0
67000	PROPERTY	0	0	0	0	0
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67300	EQUIPMENT	0	0	0	0	0
67310	MACHINERY	0	0	0	0	0
67320	VEHICLES	63,523	111	0	0	0
67330	FURNITURE & FIXTURES	0	0	0	0	0
67340	TECHNOLGY HARDWARE	0	0	0	0	0
67350	TECHNOLOGY SOFTWARE	0	0	0	0	0
67390	OTHER EQUIPMENT	0	0	0	0	0
67500	TECHN EQUIP	0	0	0	0	0
67900		0	0	0	0	0
68000	OTHER OBJECTS	0	0	0	0	0
68100	DUES AND FEES	42,410	60,138	68,380	10,029	58,351
68101	TEACHER LICENSE	300	0	0	0	0
68200	JUDGMENTS AGAINST LEA	0	0	0	0	0
68300	INTEREST	12,401	23,184	24,197	13,775	10,422
68400	INDIRECT COST	0	0	0	0	0
68800	TAXES	0	0	0	0	0
68830	PROPERTY TAX	0	0	0	0	0
68900	MISC EXPENDITURES	0	0	0	0	0
69000	OTHER USES OF FUNDS	0	0	0	0	0
69100	REDEMPTION OF PRINCIPAL	66,094	69,736	67,000	0	67,000
69300	FUND TRANSFERS-PERMANENT	0	0	0	0	0
69380	TO FOOD SERVICE	0	4,076	0	0	0
69400	PROGRAM FUNDING RETURN	0	0	0	0	0
69620	FOOD PREP	45,744	32,305	0	0	0
Other Expenditure Totals		1,141,924	774,654	878,367	189,468	688,899
Overall Expenditure Totals		4,083,038	3,450,278	2,856,202	657,541	2,198,661

Mineral Springs School District
LEA # 3104
Howard County

Classified in Fiscal Distress:

December 10, 2012

Fiscal Distress Indicators and Additional Concerns:

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Max Adcock	Max Adcock	Max Adcock	Bill Blackwood
4 QTR ADM	498	479	489	442
Assessment	47,820,121	57,839,673	72,455,784	163,618,794
Total Mills	34.00	34.00	34.00	34.00
Total Debt Bond/Non Bond	2,543,686	3,489,443	3,412,481	3,456,795
Per Pupil Expenditures	10,685	11,097	11,303	n/a
Personnel-Non-Fed Certified FTE	51.72	49.91	59.02	n/a
Personnel-Non-Fed Certified Clsrm FTE	46.72	42.33	51.62	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	44,809	48,703	43,692	n/a
Avg Salary-Non-Fed Cert FTE	40,769	45,202	41,026	n/a
Net Legal Balance (Excl Cat & QZAB)	904,955	948,953	620,398	622,187

**Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

Mr. Curtis Turner was appointed Superintendent for the 2013-14 School Year.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2013-14

- Reduce cost by the closing of the Saratoga campus
- Reduce employees through attrition
- Reduce extended day contracts
- Revise the salary schedule
- Reduce costs by tracking utility and copier costs
- Reduce costs by limiting field trips and athletic travel
- Reduce salary expense from contract payout of former superintendent

Mineral Springs School District
LEA # 3104
Howard County

Comments:

The District was classified in Fiscal Distress on Dec. 10, 2012. The District began their first full year of Fiscal Distress on July 1, 2013.

Mineral Springs Superintendent, Mr. Max Adcock, was suspended with pay on May 17, 2012. Mr. Adcock's contract ended on June 30, 2013.

Ms. Jeanie Gorham served as Acting Superintendent from May 17, 2012 to November 9, 2012.

Mr. Bill Blackwood was hired on November 9, 2012 as Interim Superintendent for the remainder of the 2012-13 school year.

On February 15, 2013, the Mineral Springs School District was notified that the 2012-13 budget was not approved by the Arkansas Department of Education, Financial Accountability and Reporting Unit due to material coding discrepancies and a decline of the fund balance. Several Units within the Department of Education worked with the Mineral Springs School District to address the financial issues. The Department of Education approved the 2012-13 budget on April 24, 2013 after district adjustments were made to the budget.

On May 16, 2013, the Arkansas Department of Education took control of the Mineral Springs School District.

On May 16, 2013, the Mineral Springs School Board was released from their duties.

On May 16, 2013, Mr. Curtis Turner was appointed Superintendent by the Commissioner of Education, effective July 1, 2013 for the 2013-14 school year.

On September 18, 2013, the Mineral Springs School District submitted a revised Fiscal Distress Plan.

Beginning with the 2013-2014 school year, the Mineral Springs School District will begin receiving revenue based on taxes and PILT funds generated from the Turk Power Plant. The \$91,163,010 increase in assessment is due in large part to the power plant. The increased tax revenues locally are estimated to be \$2,984,573.42. There is also a PILT agreement that will pay an estimated \$133,347.93 in the 2013-2014 school year. The PILT amount will decrease through year 2041.

**Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance			Ending Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>9/30/2013</u>
486,929	1,255,831	677,462	1,065,298
FY14 Budget			
Beginning Balance			Projected Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2014</u>
486,929	4,526,561	3,362,145	1,651,345
The district made an adjusting entry to the FY14 budget on October 10, 2013. The local tax revenue budget was increased by \$1,044,076. This adjustment will have the following impact to the FY14 budget.			
Beginning Balance			Projected Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2014</u>
486,929	5,570,637	3,362,145	2,695,421
FY13			
Beginning Balance			Ending Balance
<u>7/1/2012</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2013</u>
422,465	4,653,230	4,588,766	486,929
FY12			
Beginning Balance			Ending Balance
<u>7/1/2011</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2012</u>
758,720	4,214,613	4,550,868	422,465

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

**Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Revenue Report**

2

Unrestricted Funds:

1000|1001|1218|1246|1365|2000|2001|2015|2027|2090|2091|2127|2217|2218|2219|2225|2227|2232|2240|2244|2246|2265|2271
|2290|2340|2365|2369|2392|2393|2394|2398|2920|2998|2999|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES/JULY-DEC	1,048,544	1,620,511	3,215,811	1,169,762	2,046,049
11115	PROP TAX RELIEF/JULY-DEC	79,707	122,145	120,000	63,587	56,413
11120	PROPERTY TAX/ JAN-JUNE	389,238	695,190	600,000	0	600,000
11125	PROP TAX RELIEF/ JAN-JUNE	129,190	65,764	130,000	0	130,000
11130	PROPERTY TX-40% 7/1-12/31	0	0	0	0	0
11140	PROPERTY TAX-DELINQUENT	57,119	55,077	60,000	10,378	49,622
11150	EXCESS COMMISSION	45,165	60,017	65,000	1,941	63,059
11160	LAND REDEMP-INCL ST LD RE	73,504	43,733	50,000	4,035	45,965
11200	SALES AND USE TAX	0	0	0	0	0
11400	PENALTIES/INTEREST ON TAX	7	4	0	3	(3)
11500	INT ON UNAPPOR PROP TAXES	0	0	0	0	0
12800	REVENUE IN LIEU OF TAXES	127,183	140,227	133,347	0	133,347
13120	SUMMER SCHOOL	0	0	0	0	0
13320	SUMMER SCHOOL	0	0	0	0	0
14900	TRANS FEES-OTHER SOURCES	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	5,695	3,172	3,000	735	2,265
19130	LEA BUILDGS & FACILITIES	330	270	0	45	(45)
19140	EQUIPMENT & VEHICLES	9,206	15,753	0	0	0
19200	PRIVATE CONTRIBUTIONS	345	0	0	0	0
19300	SALES OF SUPPLIES & MATER	203	39	0	0	0
19510	OTHER LEA WITHIN STATE	0	0	0	0	0
19600	SVS-OTHER GOVNMT UNITS	10,372	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	458	19,183	0	228	(228)
19900	MISC REV FR LOCAL SOURCES	100	1,184	0	0	0
21100	CNTY GENERAL APPORTIONMNT	0	0	0	0	0
21200	SEVERANCE TAX	0	0	0	0	0
28000	REVENUE IN LIEU OF TAXES	0	0	0	0	0
31101	STATE FOUNDATION	1,520,270	1,246,472	0	0	0
31102	ENHNCD EDUC FNDG	0	0	0	0	0
31103	98% TAX COLL RATE GUAR	50,096	47,997	0	0	0
31450	STUDENT GROWTH FUNDING	51,732	0	0	0	0
31460	DEC ENRL FNDG	0	0	135,020	0	135,020
31620	SUPPL MILLAGE INCENTIVE	21,500	16,125	10,750	5,375	5,375
31900	OTHER	0	0	0	0	0
32210	HOFNOD	0	0	0	0	0
32219	EISENHOWER MATH/SCIENCE	0	0	0	0	0
32225	EAST TECH GR	0	0	0	0	0
32226	HIGH PRY DIST GR	145,795	116,595	0	0	0
32227	COLLEGE PREP ENRICH PGM	0	0	0	0	0
32232	AR SCH RECOG PROG	0	0	0	0	0
32249	ISOL SP ND FNDG SM SC (F)	147,674	152,642	0	0	0
32250	PATHWISE MENTORING	7,200	7,200	0	0	0
32251	CH WLNS INTV PROG	0	0	0	0	0
32260	AR GAME FISH COMM ACCT799	0	650	650	0	650

**Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Revenue Report**

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Unrestricted Funds:

1000|1001|1218|1246|1365|2000|2001|2015|2027|2090|2091|2127|2217|2218|2219|2225|2227|2232|2240|2244|2246|2265|2271
|2290|2340|2365|2369|2392|2393|2394|2398|2920|2998|2999|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
32310	HAND CHILD-SUPV/EXTEND YR	2,027	1,820	0	0	0
32314	SPED EXT SCH YR	3,256	4,662	0	444	(444)
32355	EARLY CHILD PILOT PARENT	0	0	0	0	0
32361	G/T EQUIP/MATLS	50	0	0	0	0
32381	NSLA FUNDING	0	0	0	0	0
32480	VOC NEW PGM START-UP	0	0	0	0	0
32710	ABC - CENTER BASED	200,022	194,400	0	0	0
32715	POVERTY INDEX FUNDING	0	0	0	0	0
32912	GENERAL FACILITIES	5,967	4,475	2,983	1,491	1,492
32913	GROWTH FACILITY FUNDING	0	0	0	0	0
32915	DEBT SER FNDG SUPPLEMENT	1,319	0	0	0	0
32920	AG&FC-PROJ WILD	2,919	0	0	0	0
41100	SCH AID-FED AFF AREA M/O	2,398	4,182	0	0	0
42500	IMPACT AID	2,189	11,524	0	0	0
48000	REVENUE IN LIEU OF TAXES	10,697	0	0	0	0
51200	REVOLVING LOANS	62,000	0	0	0	0
51300	POSTDATED WARRANT	0	0	0	0	0
51900	MISC NON-REVENUE SOURCES	1,136	683	0	(2,243)	2,243
51901	SARATOGA BAL FWD	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	0	0	0	0
52600	TRANS FROM FEDERAL GRANTS	0	0	0	0	0
52900	INDIRECT COST	0	0	0	0	0
53100	SALE OF EQUIPMENT	0	0	0	0	0
53400	COMPEN-LOSS FIXED ASSETS	0	1,534	0	50	(50)
Total Revenue		4,214,613	4,653,230	4,526,561	1,255,831	3,270,730

Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Expenditure Report

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Unrestricted Funds:

1000|1001|1218|1246|1365|2000|2001|2015|2027|2090|2091|2127|2217|2218|2219|2225|2227|2232|2240|2244|2246|2265|2271|2290|2340|2365|2369|2392|2393|2394|2398|2920|2998|2999|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61110	CERT SALARY	2,157,107	2,221,828	1,636,901	299,498	1,337,403
61120	CLS SALARY	391,601	583,496	376,103	94,101	282,003
61210	TEMP-CERTIFIED	0	0	0	0	0
61220	TEMP-CLASSIFIED	0	0	0	0	0
61500	WKSHOP/PHYS	0	0	0	0	0
61510	BONUS/CRT	194,162	116,595	24,500	0	24,500
61520	BONUS/CLS	69,585	2,231	15,000	0	15,000
61610	WORKSHOP/CRT	0	0	0	0	0
61620	WORKSHOP/CLS	300	450	0	0	0
61710	CERT SUBSTITUTES	35,536	70,468	60,000	8,670	51,330
61720	CLS SUBSTITUTES	26,253	26,392	5,000	772	4,228
61810	CRT UNUSED SICK LV	3,976	1,720	18,000	0	18,000
61820	CLS UNUSED SICKLV	0	0	0	0	0
62200	CLS SOC SEC	0	0	0	0	0
62210	CERT SOC SEC	140,751	153,219	113,763	19,177	94,586
62220	CLS SOC SEC	21,320	27,182	18,445	4,606	13,839
62260	CERT MEDICARE	33,017	35,722	24,419	4,485	19,934
62270	CLS MEDICARE	4,986	6,357	4,314	1,077	3,237
62310	CERT TCH RET-CONT	339,808	372,206	241,347	46,731	194,616
62320	CLS TCH RET - CONT	43,808	54,775	41,220	9,547	31,672
62410	CERT TUITION REIMB	0	0	0	0	0
62500	UNEMPLY-COMP	0	0	0	0	0
62510	CERT UNEMPLOY COMP	0	13,168	15,000	6,201	8,799
62520	CLS UNEMPLOY COMP	2,134	7,517	10,000	0	10,000
62610	CERT WKR'S COMP	0	0	4,141	0	4,141
62620	CLS WKR'S COMP	11,954	10,612	3,040	134	2,905
62710	CERT HEALTH BENEFITS	68,118	55,834	39,228	7,535	31,693
62720	CLS HEALTH BENEFITS	17,357	16,840	13,284	2,919	10,365
62820	CLS PUB RET CONT	0	0	0	0	0
62900	OTHER BENEFITS	0	0	0	0	0
62910	OTHER BENEFITS-CERTIFIED	0	0	0	0	0
Salaries & Benefits Totals		3,561,776	3,776,613	2,663,705	505,453	2,158,252
63110	STAFF SERVICES	7,723	0	0	0	0
63130	BOARD OF ED SERVICES	0	0	0	0	0
63210	INSTRUCTIONAL	0	0	0	0	0
63220	INST PGRM-IMPROVEMENT SVS	0	0	0	0	0
63230	CONSULTING-EDUC/TECH	5,000	18,634	2,000	0	2,000
63310	PRF TRNG/DEV-CERT	58	7,760	220	2,914	(2,694)
63320	PRF TRNG/DEV-CLS	0	0	0	0	0
63410	PUPIL SERV	3,286	5,863	20,000	1,609	18,391
63420	STATISTICAL SERVICES	0	0	3,000	0	3,000
63430	PROF SERV		425	0	0	0
63440	LEGAL	1,300	0	1,000	0	1,000

Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Expenditure Report

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Unrestricted Funds:

1000|1001|1218|1246|1365|2000|2001|2015|2027|2090|2091|2127|2217|2218|2219|2225|2227|2232|2240|2244|2246|2265|2271|2290|2340|2365|2369|2392|2393|2394|2398|2920|2998|2999|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
63450	HLT/DENT/DR.SVS	0	650	0	0	0
63470	ARCHITECT	0	0			0
63490	OTHER PROF. SVS	0	10,482	12,000	0	12,000
63900	OTHER PURC PROF/TECH SVS	3,081	2,725	3,000	0	3,000
63910	GAME OFFICIALS	3,635	0	0	0	0
63920	PR SRV/EQUIP	1,125	726	0	588	(588)
64110	WATER/SEWER	11,352	7,496	7,500	3,109	4,391
64210	DISPOSAL/SANATATION	0	0	0	0	0
64230	CUSTODIAL	0	0	0	0	0
64310	N-TECH REP/MANT	49,552	50,304	37,700	18,833	18,867
64320	TECH REP/MAINT	14,876	8,531	8,580	4,435	4,145
64420	RENTAL/EQUIP	943	821	400	178	222
64500	BLDG CONST	0	0	0	0	0
64510	BLDG CONST BAND/PE	0				0
64520	TRACK CONST	0	0	0	0	0
64900	OTHER PUR PROP SVS	0	0	0	0	0
65210	PROPERTY INSURANCE	27,917	0	32,000	0	32,000
65220	LIABILITY INSURANCE	0	0	16,000	0	16,000
65240	FLEET INSURANCE	9,390	0	10,000	8,988	1,012
65290	OTHER INSURANCE	15,056	15,641	12,000	11,316	684
65310	TELEPHONE	3,491	11,679	12,000	(5,300)	17,300
65320	POSTAGE	3,072	1,950	1,900	896	1,004
65400	ADVERTISING	3,171	3,923	3,500	1,308	2,193
65500	PRINTING & BINDING	0	0	0	0	0
65610	TO LEA'S WITHIN STATE	10,372	0	0	3,500	(3,500)
65630	TO PRIVATE SCHOOLS	0	0	0	0	0
65640	INTERM AGENCY-IN STATE	0	0	0	0	0
65810	TRVL-CERT-IN DISTRICT	2,775	1,879	11,700	0	11,700
65820	TRVL-CLS IN DISTRICT	2,196	173	900	0	900
65830	TRVL CERT-OUT DISTRICT	122	0	0	0	0
65840	TRVL CLS OUT DISTRICT	0	0	0	0	0
65870	TRAV-NON-EMPL	0	0	0	0	0
65880	TRAV-MEALS	1,375	1,503	1,500	0	1,500
65890	TRAV-LODGING	2,763	2,290	1,500	0	1,500
65900	MISC PURC SVS	0	0	0	0	0
66100	SUPPLIES	243,998	153,719	114,800	16,163	98,637
66107	GEN SUP/LO-VAL EQ	0	0	0	0	0
66110	SUPPLIES/GROUNDS	729	0	0	0	0
66120	SUPPLIES/BLDGS	42	0	0	0	0
66130	SUPPLIES/EQUIP	0	0	0	0	0
66210	NAT.GAS	3,874	15,502	15,000	813	14,187
66220	ELECTRICITY	110,708	77,036	90,000	33,636	56,364
66240	OIL	0	0	0	0	0

**Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1001|1218|1246|1365|2000|2001|2015|2027|2090|2091|2127|2217|2218|2219|2225|2227|2232|2240|2244|2246|2265|2271|2290|2340|2365|2369|2392|2393|2394|2398|2920|2998|2999|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
66260	GASOLINE/DIESEL	66,525	58,419	56,600	10,261	46,339
66300	FOOD	0	0	0	0	0
66310	BREAKFAST	0	0	0	0	0
66320	LUNCH	0	0	0	0	0
66330	SNACKS	0	0	0	0	0
66400	BOOKS & PERIODICALS	0	0	0	0	0
66410	TEXTBOOKS	6,041	8,097	20,000	38,425	(18,425)
66420	LIBRARY BOOKS	0	0	4,600	0	4,600
66430	PERIODICALS	418	449	200	0	200
66440	AV	0	0	0	0	0
66500	TECHN SUPPLIES	0	0	0	0	0
66510	SOFTWARE	1,633	0	0	0	0
66520	OTHER	0	0	0	0	0
66527	TEC SUPPL/LO-VAL EQUIP	0	0	0	0	0
66900	OTHER SUPPLIES & MATERIAL	0	0	0	0	0
66910	TIRES	0	0	0	0	0
66920	BUS PARTS	1,594	155	0	0	0
66930	GRANT MATERIALS	0	0	0	0	0
66999	LOW-VAL SUPL	0	0	0	0	0
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67200	BUILDINGS	1,947	0	0	13,094	(13,094)
67310	MACHINERY	0	8,670	0	0	0
67320	VEHICLES	0	62,000	0	0	0
67330	FURNITURE & FIXTURES	1,669	0	0	0	0
67340	TECH REL HDWE	63,083	4,193	0	0	0
67350	TECH SW	0	0	0	0	0
67390	OTHER EQUIPMENT	4,621	0	0	0	0
67500	TECHN EQUIP	0	0	0	0	0
67510	TECHN EQUIP/ADM	0	0	0	0	0
67530	GRANT TECHN EQUIP	0	0	0	0	0
67999	DEPRE ACCOUNT	0	0	0	0	0
68100	DUES AND FEES	31,510	27,269	14,860	7,246	7,614
68101	TEA LIC RNWL	0	0	0	0	0
68102	BACKGROUND CHECKS	0	0	0	0	0
68300	INTEREST	122,560	105,634	92,650	0	92,650
68400	INDIRECT COST	0	0	0	0	0
68900	MISC EXPENDITURES	0	807	0	0	0

**Arkansas Department of Education
Mineral Springs School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1001|1218|1246|1365|2000|2001|2015|2027|2090|2091|2127|2217|2218|2219|2225|2227|2232|2240|2244|2246|2265|2271|2290|2340|2365|2369|2392|2393|2394|2398|2920|2998|2999|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
68999	ATHLETICS	0	0	0	0	0
69100	REDEMPTION OF PRINCIPAL	138,962	52,746	91,330	0	91,330
69330	TO BUILDING FUND	1,018	84,000	0	0	0
69370	TO STUDENT ACTIVITY FUND	0	0	0	0	0
69380	TO FOOD SERVICE FUND	1,617	0	0	0	0
69400	PROGRAM FUNDING RETURN	2,913	0	0	0	0
69900	SH TERM TRANSFER	0	0	0	0	0
Other Expenditure Totals		989,093	812,153	698,440	172,009	526,431
Overall Expenditure Totals		4,550,868	4,588,766	3,362,145	677,462	2,684,682

Pulaski County Special School District
LEA # 6003
Pulaski County

Classified in Fiscal Distress

May 16, 2011

* Additional indicator of a declining balance added on February 13, 2012

Fiscal Distress Indicators and Additional Concerns:

* Material state or federal audit exceptions or violations

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Rob McGill	Charles Hopson	Jerry Guess	Jerry Guess
4 QTR ADM	16,989	16,618	14,392	17,032
Assessment	2,302,878,392	2,352,330,997	2,468,039,116	2,525,539,079
Total Mills	40.70	40.70	40.70	40.70
Total Debt Bond/Non Bond	152,055,788	149,919,256	149,101,780	145,498,672
Per Pupil Expenditures	10,783	11,392	13,268	n/a
Personnel-Non-Fed Certified FTE	1,313.96	1,551.55	1,318.21	n/a
Personnel-Non-Fed Certified Clsrm FTE	1,211.27	1,447.02	1,220.29	n/a
Avg Salary-Non-Fed Cert FTE	55,927	48,186	58,079	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	53,334	44,930	55,541	n/a
Net Legal Balance (Excl Cat & QZAB)	7,852,237	2,491,321	13,591,944	17,097,470

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2011-12

- Revised policy specific to board and employee travel
- Revised policy to discontinue the utilization of blanket purchase orders
- Comply with APSCN timelines for bank statement reconciliation
- Revised procedures to segregate purchasing duties within the business division with respect to fixed assets
- Monitored compliance with Board procedures to add competitive bid awards as a regular agenda item
- Segregated accounting duties in payroll to achieve reliable payroll preparation and authorization
- Segregated accounting duties in regard to receipt of funding
- Developed and implemented a district wide overtime policy
- Enforced policy of employees not working past their contracted days without prior written approval
- Developed and implemented a district wide plan to secure district assets
- Monitored compliance with IRS regulations in regard to use of district provided vehicles
- Monitored compliance with district policy in regard to voiding of outstanding checks
- Monitored compliance with districts policy in regard to cell phone usage, use of gift cards and credit cards
- Published FBI "Corruption Reporting" email and phone number on the District website
- Schedule a "Policy Workshop"
- Established a policy for budget adjustments
- Monitored and implemented corrective actions for the 2008 through 2010 audit findings
- Demonstrated a "Tone at the Top" approach to financial accountability
- Monitored all expenses to remain within budget
- Accurately projected future revenue for budget purposes
- Supervised and monitored the procedure for proper federal and local employee coding
- Supervised and monitored proper accounts receivable procedures
- Monitored compliance of coding with the Arkansas Financial Accounting Manual
- Supervised and monitored the issuance of manual checks
- Supervised and monitored the proper use of desegregation funding
- Educated employees on fiscal policies and procedures
- Conducted audits through Legislative Audit
- Submitted Fiscal Distress Plan progress statements as a Board action agenda item
- Reduced 77 licensed and classified positions through RIF

2012-13

- Reduced salaries for 2012-13 through attrition
- Reduced teacher salary schedule from 192 to 190 days
- Implemented a new district-wide copier bid
- Revised employee insurance package
- Changed school bell schedule
- Reduced numerous personnel benefits paid above the state minimum
- Restructured debt through a bond refunding with a lower interest rate
- Established numerous new procedures that corrected past audit findings and strengthened fiscal integrity
- Implemented corrective actions pertaining to the FY11 audit findings
- Identified cost reduction possibilities if state desegregation funding is eliminated
- Reversed the declining balance and build the legal balance to 10% of Annual Expenditures

Pulaski County Special School District
LEA # 6003
Pulaski County

Comments:

The District was classified in Fiscal Distress on May 16, 2011. The District began their third full year of Fiscal Distress on July 1, 2013.

On June 20, 2011, the Arkansas Department of Education took control of the Pulaski County Special School District.

On June 20, 2011, Superintendent Charles Hopson and the School Board were released from their duties.

Mr. Bobby Lester Sr. served as Interim Superintendent from June 20-30, 2011.

On July 1, 2012, Dr. Jerry Guess was hired as Superintendent.

On October 10, 2011, the PCSSD hired a Certified Public Accountant to fill the vacant Chief Financial Officer position.

On February 13, 2012, the Arkansas State Board of Education added the following indicator to the Districts Fiscal Distress classification:

* A declining balance determined to jeopardize the fiscal integrity of the school district

The FY12 Unrestricted Legal Balance includes a non-reoccurring revenue receipt of 15.1 million dollars. Act 871 provides for a one-time adjustment to the local tax revenue received January through June. (previously known as 40% pullback).

On May 13, 2013, the State Board of Education approved the recommendation of the Department of Education to extend the fiscal distress classification, under authority of the state, for the 2013-14 school year and to authorize the Commissioner of Education to appoint a community advisory board pursuant to Act 600 of 2013.

On September 9, 2013 the State Board of Education approved the following individuals to serve on the Community Advisory Board for the Pulaski County Special School District:

Zone 1	Mr. Daniel Thaddeus Gray
Zone 2	Miss Tjuana Cynese Byrd
Zone 3	Mr. Ronald McDaniel
Zone 4	Mrs. Margie Anne Snider
Zone 5	Mrs. Lindsey Pierson Gustafson
Zone 6	Dr. Julian Nevon McMurray
Zone 7	Ms. Susie Porchia Marks

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance <u>7/1/2013</u> 16,735,979	<u>Revenue</u> 20,009,572	<u>Expenditures</u> 31,689,160	Ending Balance <u>9/30/2013</u> 9,515,416
FY14 Budget			
Beginning Balance <u>7/1/2013</u> 16,735,979	<u>Revenue</u> 173,050,386	<u>Expenditures</u> 172,550,960	Projected Balance <u>6/30/2014</u> 17,235,406
FY13			
Beginning Balance <u>7/1/2012</u> 13,211,766	<u>Revenue</u> 170,221,316	<u>Expenditures</u> 166,697,103	Ending Balance <u>6/30/2013</u> 16,735,979
FY12			
Beginning Balance <u>7/1/2011</u> 2,137,948	<u>Revenue</u> 194,039,627	<u>Expenditures</u> 182,965,810	Ending Balance <u>6/30/2012</u> 13,211,766

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Revenue Report**

2

Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES-CURRENT	58,825,393	46,078,302	47,810,232	8,958,255	38,851,977
11115	TAX RELIEF SALES TAX	0	0	0	0	0
11120	PROPERTY TAX-40% BY 6/30	41,261,607	41,557,015	42,388,155	0	42,388,155
11140	PROPERTY TAX-DELINQUENT	5,767,740	4,863,918	4,863,918	369,794	4,494,124
11150	EXCESS COMMISSION	1,458,303	1,576,016	1,576,016	0	1,576,016
11160	LAND REDEMP-IN STATE SALE	800,345	672,262	672,262	263,441	408,821
11400	PENALTIES/INTEREST ON TAX	4,382	4,362	15,542	161	15,381
12800	REVENUE IN LIEU OF TAXES	25,520	14,545	14,545	0	14,545
13120	TUITION-SUMMER SCHOOL	20,840	30,270	0	0	0
13140	TUITION-DAY CARE	270,940	646,486	473,308	150	473,158
13190	TUITION-OTHER PROGRAMS	2,130	5,220	0	1,250	(1,250)
13195	TUITION-CYBER ACADEMY	0	0	0	0	0
14290	TRANS FEES OTHER PROGRAMS	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	26,136	107,951	100,000	17,954	82,046
15900	OTHER EARNINGS INVESTMENT	758	88	0	0	0
16110	SCHOOL LUNCH PROGRAM	0	0	0	0	0
16120	SCHOOL BREAKFAST PROGRAM	0	0	0	0	0
16215	A LA CARTE INCOME	0	0	0	0	0
16220	ADULT	0	0	0	0	0
16300	SPECIAL FUNCTIONS	0	0	0	0	0
16400	PERFORMANCE BASED REIMB	0	0	0	0	0
16900	OTHER FOOD SVS REVENUE	0	0	0	0	0
16910	SALES INSIDE DISTRICT	105,000	0	32,277	22,277	10,000
17110	ATHLETICS	0	0	0	0	0
17120	OTHER SCH SPONSORED EVENT	0	0	0	0	0
17130	STDNT ORG-EVENTS & ACTIV	0	0	0	0	0
17200	SALES	0	0	0	0	0
17210	SCH SPNSRD-PICTURES,ETC	0	0	0	0	0
17220	STDNT SPON SALES - IE CANDY	0	0	0	0	0
17300	ORG MEMBERSHIP DUES/FEES	0	0	0	0	0
17310	STDNT ORG MEMBERSHIP DUES	0	0	0	0	0
17400	PUPIL FEES-LOCKERS/FINES	0	1,220	0	0	0
17500	REV FROM ENTERPRISE ACTVT	0	0	0	0	0
17510	ATHLETIC GUARANTEES	0	0	0	0	0
17590	OTHER CONTRACTED SERVICES	0	0	0	0	0
17900	OTHER STDNT ACTIVITY REV	74,744	58,228	0	205	(205)
18100	ATHLETIC	0	0	0	0	0
18900	OTHER COMMUNITY SVS ACT	0	0	0	0	0
19130	LEA BUILDGS & FACILITIES	58,662	31,361	31,361	649	30,712
19200	PRIVATE CONTRIBUTIONS	16,128	0	0	0	0
19300	SALES OF SUPPLIES & MATER	0	0	0	0	0

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Revenue Report**

3

Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
19400	TEXTBOOK SALES & RENTALS	57	0	0	0	0
19516	STAFF DEVELOPMENT	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	135,810	92,308	0	9,081	(9,081)
19900	MISC REV FR LOCAL SOURCES	336,552	203,859	190,327	38,896	151,431
19905	JAX HIGH PRINT SHOP SALES	0	0	0	0	0
19910	PACT\PASS PRESIDENT	0	0	0	0	0
19911	TEACHER PROF GROWTH-2082	0	0	0	0	0
19912	SUPP STAFF PROF GRWTH2084	0	0	0	0	0
19913	ADM PROF GROWTH-2082	0	0	0	0	0
19915	AEA PRES REIMB	0	0	0	0	0
21000	UNREST GRANTS-COUNTY	0	0	0	0	0
21100	CNTY GENERAL APPORTIONMNT	0	0	0	0	0
21200	SEVERANCE TAX	22,371	9,551	9,551	5,480	4,071
22000	RESTRICTED GRANTS	13,787	200	0	0	0
28000	REVENUE IN LIEU OF TAXES	0	0	0	0	0
31100	STATE EQUALIZATION AID	0	0	0	0	0
31101	FOUNDATION FUNDING	42,845,370	42,447,890	44,737,262	8,134,046	36,603,216
31102	ENHANCED EDUCATIONAL FUND	0	0	0	0	0
31103	98% TX COLLECT GUARANTEE	751,006	959,904	958,719	0	958,719
31460	DECLINING ENROLLMENT	1,129,114	1,356,539	0	0	0
31600	INCENTIVE FUNDING	0	0	0	0	0
31900	UNRESTRICTED GRANTS-OTHER	0	0	0	0	0
31910	INSURANCE/T RETIREMENT	0	0	0	0	0
32110	ADULT BASIC	0	0	0	0	0
32120	ADULT GENERAL EDUCATION	0	0	0	0	0
32130	WORKPLACE ADULT EDUCATION	0	0	0	0	0
32140	ADULT ED SPECIAL PROJECTS	0	0	0	0	0
32225	ARK EAST TECHNOLOGY GRANT	20,702	0	0	0	0
32227	COLLEGE PREP ENRICH PGM	0	0	0	0	0
32229	HIGH TECH TRAINING CENTER	0	0	0	0	0
32232	ALT LEARNING PROG GRANT	0	0	0	0	0
32250	PQE INDUCTION/MENTORING	78,356	114,300	109,600	0	109,600
32251	CWIP-CHILD WELLNESS INTER	0	0	0	0	0
32253	PATHWISE MENTOR TRAINING	1,444	0	0	0	0
32256	PROF DEV ACT 59	0	0	0	0	0
32260	FISH AND WILDLIFE FINES	0	0	0	0	0
32290	OTHER GRANTS& AID STATE	0	0	0	0	0
32310	HAND CHILD-SUPV/EXTEND YR	71,313	69,904	69,904	0	69,904
32314	SPECIAL ED ESY	10,360	6,660	6,660	2,960	3,700
32330	NON-HAND-RESID TREATMENT	1,166,121	1,171,445	1,171,445	0	1,171,445
32340	HAND-RESIDENT TREATMENT	1,065,652	1,029,970	1,029,970	7,800	1,022,170

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Revenue Report**

4

Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
32350	EARLY CHILDHOOD SPED	0	608,487	608,487	0	608,487
32355	CATASTROPHIC OCCUR. FDG.	504,058	468,540	505,000	0	505,000
32361	GIFTED/TALENT-ADVANCE PLA	15,900	16,300	3,355	0	3,355
32370	ALTERNATIVE LEARNING ENV	0	0	0	0	0
32371	LIMITED ENGLISH PROFICIENC	0	0	0	0	0
32381	NATL SCH LUNCH FUNDING	0	0	0	0	0
32415	SECONDARY WORKFORCE CTRS	0	0	0	0	0
32430	WORKFORCE ED-SPEC NEEDS	26,282	15,892	2,332	0	2,332
32470	TRADITONAL APPRENTICESHIP	112,686	11,492	66,000	0	66,000
32480	WORKFORCE NEW PROG START	40,553	43,544	72,302	0	72,302
32520	MATCHING (STATE)	0	0	0	0	0
32611	DL EQT GRANT	0	0	75,000	0	75,000
32612	ED COOP TECHNOLOGY CTR	0	18,092	74,785	57,916	16,869
32710	AR BETTER CHANCE(ABC)GRNT	3,207,600	3,286,048	3,402,000	680,400	2,721,600
32727	HIPPY-ABC	222,950	207,200	236,250	47,250	189,000
32755	SMART START LITERACY	7,490	0	0	0	0
32811	PULASKI CO MAGNET REVIEW	123,333	154,167	154,167	154,167	0
32812	M TO M REVENUE	11,638,588	11,006,954	10,606,954	1,060,695	9,546,259
32813	MAGNET & M TO M TRANSPORT	2,288,032	3,403,958	3,403,958	0	3,403,958
32814	TEACHER RET/INS	7,580,124	6,793,588	6,793,587	0	6,793,587
32901	TOBACCO EXCISE TAX GRANT	0	0	0	0	0
32910	WORKER'S COMP INSURANCE	0	0	0	0	0
32912	GEN FACILITIES FUNDING	92,013	69,010	46,007	23,003	23,004
32915	DEBT SERVICE FUNDING SUPP	0	0	0	0	0
32917	DEPARTMENT OF HEALTH	0	0	0	0	0
32920	AR GAME & FISH GRANT	6,175	3,036	0	0	0
32924	FACILITIES PARTNERSHIP	0	0	0	0	0
32990	AFRICAN AMERICAN GRANT	0	0	0	0	0
41100	SCH AID-FED AFF AREA M/O	0	0	0	0	0
41200	WILDLIFE REFUGE	0	0	0	0	0
42100	FOREST RESERVE	160	0	0	0	0
42500	IMPACT AID	255,749	296,719	255,000	54,594	200,406
42900	OTHER UN/I FEDERAL-STATE	0	0	0	0	0
43118	DODEA GRANT	0	0	0	0	0
43160	ROTC	0	0	0	0	0
43181	21ST CENTURY GRANT	0	0	0	0	0
45110	ESEA CH1 COMP(R) 100-297	0	0	0	0	0
45113	ESEA CH1 STATE PGM IMPROV	0	0	0	0	0
45114	ESEA CH1 CPTL EXPENS-PRVT	0	0	0	0	0
45119	TITLE 1 ARRA CFDA #84.389	0	0	0	0	0
45121	TITLE 1 SUMMER CHALLENGE	0	0	0	0	0

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Revenue Report**

5

Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
45124	ESEA STAB-ARA CFDA #84.394	0	0	0	0	0
45129	EDUC JOBS FUND-ARRA	0	0	0	0	0
45140	SBMHAA HOMELESS ASSIS ACT	0	0	0	0	0
45173	DHS-CHLD CARE QUA APPRVD	0	0	0	0	0
45310	BASIC GRANT-FORMULA GRANT	0	0	0	0	0
45318	SUPP GRANTS IMP TITLE III	0	0	0	0	0
45410	DIRECT & EQUIT-SECT 322A	0	0	0	0	0
45510	FREE/REDUCED PRICE REIMB	0	0	0	0	0
45520	FREE/REDUCED BREAKFAST	0	0	0	0	0
45541	SNACK REIMBURSEMENT-DHS	0	0	0	0	0
45561	REGULAR COMMODITES DHS	0	0	0	0	0
45613	IDEA TITLE VIB PASS THRU	0	0	0	0	0
45621	IDEA ARRA CFDA#84.391	0	0	0	0	0
45630	IDEA EARLY CHILDHOOD 619	0	0	0	0	0
45679	ECH MEDICAID	0	0	0	0	0
45802	MODERNIZATION ARRA	0	0	0	0	0
45803	RENOVATION ARRA	0	0	0	0	0
45805	ED OF HOMELESS-ARRA	0	0	0	0	0
45810	SIG ARRA 1003G	0	0	0	0	0
45910	MEDICARE 6750 FY14 45650	0	0	0	0	0
45913	ARMAC-MED ADMIN CLAIMING	0	0	0	0	0
45917	MEDICAID-VISION/HEARING	0	0	0	0	0
45918	MEDICAID-AUDIOLOGY	0	0	0	0	0
45925	IMPROVING TEACHER QUALITY	0	0	0	0	0
45935	ENG LG ACQ TITLE III	0	0	0	0	0
45992	DEPT OF HERITAGE ARTS	0	0	0	0	0
51100	BONDED INDEBTEDNESS	0	0	0	0	0
51999	AUDIT ADJ PRIOR YR ERRORS	(1,138,577)	85,175	0	0	0
52300	TRANSFER-BUILDING FUND	9,856,316	0	0	0	0
52600	TRANSFER-FEDERAL GRANTS	0	0	0	0	0
52900	INDIRECT EXPENSE REIMBURS	377,660	253,408	385,000	0	385,000
53100	SALE OF EQUIPMENT	57,100	44,060	0	0	0
53200	SALE OF BLD/TRADE HOUSE	0	0	98,148	98,148	1
53400	COMPEN-LOSS FIXED ASSETS	47,252	312,079	1,000	1,000	0
56400	EXTRAORDINARY ITEMS	2,351,537	13,795	0	0	0
Total Revenue		194,039,627	170,221,316	173,050,386	20,009,572	153,040,814

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Expenditure Report**

6

Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61110	REG EMPLOYEES-CERTIFIED	63,288,953	58,142,751	58,234,400	7,281,120	50,953,280
61111	BUS DUTY MONITORS	347,680	9,158	12,175	0	12,175
61115	CERTIFIED ADMINISTRATORS	9,180,791	8,979,976	9,496,087	1,769,365	7,726,722
61117	STAFF DEV-CERT TEACHERS	961,907	497,075	260,990	0	260,990
61118	STAFF DEV-CERT ADMINIST	5,269	9,879	14,434	14,434	0
61119	DEPARTMENTAL CHAIRPERSON	55,218	50,332	50,357	0	50,357
61120	REG EMPLOYEES-CLASSIFIED	16,108,664	14,423,733	13,061,572	1,922,323	11,139,249
61121	STAFF DEV-CLASSIFIED	280,275	167,896	96,875	0	96,875
61122	CLASSIFIED CUSTODIANS	1,826,136	1,859,060	1,856,069	285,738	1,570,330
61123	CLASSF CAFETERIA MONITORS	500,169	265,572	276,009	27,129	248,880
61124	BUS MONITORS CLASSIFIED	50,006	38,514	37,928	2,163	35,765
61125	CLASSIFIED ADMINISTRATIVE	956,899	1,031,105	1,084,098	269,742	814,356
61126	CLASSIFIED PROFESSIONAL	5,423,762	7,035,223	9,372,316	1,545,152	7,827,164
61160	NON-CERT CAFE MANAGERS	0	0	0	0	0
61210	TEMP-CERTIFIED	140	44,516	113,557	0	113,557
61211	PART-TIME CERTIFIED	63,798	13,018	5,459	6,754	(1,295)
61220	TEMP-CLASSIFIED	1,386,744	762,346	1,307,552	288,969	1,018,583
61320	OVERTIME-CLASSIFIED	61,648	50,309	96,160	30,589	65,571
61321	OVERTIME-MAINTENANCE	12,668	19,567	0	1,415	(1,415)
61322	OVERTIME-CUSTODIANS	435	749	3,000	1,216	1,784
61340	DO NOT USE	0	0	0	0	0
61510	STIPEND-CERTIFIED	333,696	264,461	363,484	55,252	308,232
61511	ATTENDANCE INCENTIVE-CERT	44,203	0	0	0	0
61512	ATTEND INC-CERT ADMINIST	8,900	0	0	0	0
61520	STIPEND-CLASSIFIED	20,760	15,933	5,000	5,000	0
61521	ATTENDENCE INCENTIVE CLAS	51,520	400	0	0	0
61522	BUS DRIVER EXTRA DUTY PAY	963,862	1,021,833	1,059,002	86,023	972,978
61610	WORKSHOPS CERTIFIED	0	10,546	0	0	0
61620	WORKSHOPS CLASSIFIED	0	0	0	0	0
61710	SUBSTITUTES-CERTIFIED	1,730,898	1,622,441	0	6,474	(6,474)
61720	SUBSTITUTES-CLASSIFIED	506,387	462,582	73,926	27,625	46,301
61810	UNUSED SICK-CERT TEACHERS	456,431	86,124	0	(188)	188
61811	UNUSED SICK-CERT ADMIN	33,450	18,713	0	0	0
61820	UNUSED SICK-CLASS REGULAR	33,431	171,335	41,450	20,925	20,525
61830	CERT UNUSED VAC LEAVE	0	0	19,678	19,678	0
61910	SEVERANCE-CERT TEACHERS	989,942	30,583	0	0	0
61911	SEVERANCE-CERT ADMINIST	0	0	0	0	0
61920	SEVERANCE-CLASSIFIED	140,869	0	0	0	0
61942	VACATION PAY-CLASSIFIED	0	0	0	0	0
61960	UNUSED VACATION CRT	10,839	9,999	43,567	0	43,567
61961	UNUSED VACATION CLASSIFD	99,868	50,851	10,963	2,199	8,764
62110	GROUP INSUR-CERTIFIED	1,325,406	0	0	0	0
62120	GROUP INSUR-CLASSIFIED	850,164	9,103	0	0	0
62210	SOCIAL SECURITY-CERTIFIED	4,548,031	4,056,354	4,338,797	537,921	3,800,876
62220	SOCIAL SECURITY-CLASS	1,819,041	1,740,628	1,746,592	272,700	1,473,892

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Expenditure Report**

7

Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
62260	MEDICARE-CERTIFIED	1,064,490	950,555	1,015,269	126,428	888,841
62270	MEDICARE-CLASSIFIED	425,974	407,707	406,400	63,777	342,623
62310	TEACH RET CONT-CERTIFIED	10,589,609	9,486,246	9,772,330	1,275,440	8,496,890
62320	TEACH RET CONT-CLASSIFIED	4,124,159	4,045,818	3,888,564	623,592	3,264,971
62410	TUITION REIMBURSE-CERT	326	0	0	0	0
62510	UNEMPLOYMENT COMP-CERT	268,205	226,566	200,000	37,571	162,429
62520	UNEMPLOYMENT COMP-CLASS	35,464	226,566	200,000	37,571	162,429
62610	WORKER'S COMP-CERTIFIED	432,128	133,148	174,282	20,357	153,925
62620	WORKER'S COMP-CLASSIFIED	57,258	254,791	314,277	43,517	270,760
62710	CERTIFIED B C B S	2,420,126	3,129,190	3,106,724	505,056	2,601,668
62711	CERTIFIED-DELTA DENTAL	58,381	0	0	0	0
62712	DELTA DENTAL-24 CERT	144,802	333,035	342,731	47,535	295,197
62713	DELTA VISION-24,CERT	19,391	44,131	44,625	6,194	38,431
62714	LINCOLN LTD-24, CERT	49,668	110,831	111,310	16,379	94,931
62715	LINCOLN STD-24, CERT	49,255	111,418	113,308	16,091	97,216
62716	LINCOLN BASIC LADD-24 CER	9,533	21,747	22,147	3,072	19,075
62720	CLASSIFIED-B C B S	1,463,499	1,954,987	1,969,800	301,519	1,668,281
62721	CLASSIFIED-DELTA DENTAL	59,305	7,618	0	1,141	(1,141)
62722	DELTA DENTAL-24 CLASS	94,669	241,293	256,653	36,693	219,961
62723	DELTA VISION-24 CLASS	12,644	31,845	33,380	4,770	28,610
62724	LINCOLN LTD-24, CLASS	15,824	39,645	41,751	6,788	34,963
62725	LINCOLN STD-24, CLASS	15,675	39,615	42,434	6,811	35,623
62726	LINCOLN BASIC LADD 24 CLA	6,100	15,397	16,128	2,309	13,820
62820	PUBLIC RETIRE CONTR-CLASS	28,217	18,707	17,900	2,770	15,130
62910	CLASSIFIED-DIST CONTRIB	0	0	0	0	0
62911	CERTIFIED-LIFE INSURANCE	16,095	0	0	0	0
62912	CLASSIFIED-LIFE INSURANCE	0	0	0	0	0
62920	CLASSIFIED-DIST CONTRIB	0	0	0	0	0
62921	CLASSIFIED-LIFE INSURANCE	11,426	76	0	0	0
Salaries & Benefits Totals		135,951,082	124,803,595	125,171,510	17,665,101	107,506,409
63110	STAFF SERVICE	16,470	16,470	20,500	0	20,500
63111	SUBSTITUTE STAFF SERVICE	16,868	16,419	20,000	0	20,000
63120	MANAGEMENT SERVICE CONSUL	2,000	0	0	0	0
63210	PROF ED-INSTRUCT SER	157,256	80,236	272,547	32,196	240,351
63220	PUR SERV-CERT SUB	0	0	1,662,129	157,946	1,504,182
63230	CONSULTING-EDUCATIONAL	2,400	7,700	11,979	0	11,979
63310	PROF EMP TR&DEV - CERT	27,037	34,458	51,202	10,391	40,811
63320	PROF EMP TR&DEV - CLASS	39,502	24,548	47,134	7,598	39,536
63410	PUPIL SERVICES	0	24,500	40,000	0	40,000
63420	ENGINEERING	450	0	403	0	403
63430	ACCOUNTING	15,566	15,500	103,648	7,500	96,148
63431	AUDIT SERVICES	2,500	0	5,000	0	5,000
63441	LEGAL-LITIGATION:DEFENSE	39,787	55,849	221,383	53,580	167,803
63445	LEGAL-RESEARCH & OPINIONS	602,295	332,472	312,617	5,260	307,357
63450	MEDICAL	0	0	1,800	0	1,800

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
63460	INFORMATION TECHNOLOGY	88,640	58,412	0	0	0
63470	ARCHITECTURAL	0	0	1,843	0	1,843
63490	OTHER PROFESSIONAL SERVIC	121,267	92,115	99,004	21,050	77,954
63530	SFTWR SUPP	23,722	2,170	69,077	65,128	3,949
63590	OTHER TECHNICAL SERVICES	104,727	60,715	197,230	145,664	51,566
63900	OTHER PURC PROF/TECH SVS	579,637	570,110	719,111	228,279	490,832
64110	WATER/SEWER	360,869	432,453	499,694	153,184	346,510
64210	DISPOSAL/SANATATION	300,015	297,329	308,400	68,553	239,847
64230	CUSTODIAL	0	5,144	75,000	75,000	0
64240	LAWN CARE	386,701	333,470	385,000	200,163	184,837
64310	NON-TECH REPAIRS & MAINT	3,116,360	1,865,948	1,712,463	1,008,087	704,376
64312	HELMET REPAIR	0	6,092	25,000	8,227	16,773
64320	TECH REPAIRS & MAINT.	130,885	85,797	145,971	34,897	111,074
64410	RENT OF LAND/BUILDINGS	159,730	127,500	172,574	15,942	156,632
64420	RENTAL OF EQUIPMENT	570,941	699,750	732,666	80,421	652,245
64430	RENTAL/LEASE OF COMPUTERS	0	0	0	0	0
64500	CONSTRUCTION SERVICES	39,363	117,807	320,803	110,239	210,564
64900	OTHER PURC PROPERTY SVS	75,989	58,898	90,776	19,242	71,533
65190	FROM OTHER SOURCES	2,000	1,500	2,500	0	2,500
65210	PROPERTY INSURANCE	1,321,265	1,328,939	1,453,392	0	1,453,392
65240	FLEET INSURANCE	234,942	234,946	247,659	0	247,659
65250	ATHLETIC INSURANCE	87,024	79,427	78,927	6,658	72,269
65290	OTHER INSURANCE	33,434	105,208	132,009	19,954	112,055
65300	COMMUNICATIONS	0	0	0	0	0
65310	TELEPHONE EXPENSE	391,636	334,267	386,539	94,422	292,118
65320	POSTAGE EXPENSE	66,381	49,148	49,824	20,046	29,778
65330	NETWORKING/INTERNET SERV	4,212	203,995	105,759	12,060	93,698
65331	DIS ITECHNOLOGY	0	120,889	250,000	21,755	228,245
65400	ADVERTISING	89,117	95,905	137,686	39,434	98,252
65500	PRINTING & BINDING	47,627	44,533	61,434	14,575	46,859
65610	TUITION	4,011,230	3,032,007	3,000,000	0	3,000,000
65640	INTERM AGENCY-IN STATE	2,434,959	2,293,387	2,139,685	7,800	2,131,885
65650	INTERM AGENCY-OUT OF STATE	9,480	0	61,730	0	61,730
65690	OTHER TUITION	0	0	0	0	0
65810	CERT-IN DISTRICT	45,456	34,658	92,405	5,507	86,898
65820	CLASS-IN DISTRICT	12,072	15,001	41,215	2,994	38,221
65830	CERT-OUT OF DISTRICT	20,213	18,105	110,924	1,289	109,636
65840	CLASS-OUT OF DISTRICT	6,495	7,721	10,843	109	10,734
65850	CERT-OUT OF STATE	14,435	14,703	10,823	3,904	6,918
65860	CLASS-OUT OF STATE	1,424	4,497	5,900	4,995	905
65870	TRAVEL-NON EMPLOYEE LOCAL	5,208	24,823	41,389	41	41,348
65871	FIELD TRIPS	11,716	1,845	18,005	0	18,005
65872	ATHLETIC TRAVEL	0	0	0	0	0
65880	MEALS	0	310	0	0	0
65890	LODGING	0	2,051	0	0	0

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
65900	MISC PURC SVS	13,988	152,037	162,425	204	162,221
65910	SVS PURCHASED LOCALLY	129,900	62,450	62,450	0	62,450
66100	GENERAL SUPPLIES	1,899,998	2,459,103	3,601,683	1,281,126	2,320,558
66101	CUSTODIAL SUPPLIES	240,696	281,214	268,538	107,075	161,464
66105	NORM REFERENCED TESTING	1,994	3,090	3,370	371	2,999
66107	LOW VALUE EQUIP SUPPLIES	1,415	78,909	92,796	75,638	17,158
66108	FURNITURE	0	0	68,000	21,617	46,383
66110	MANDATED CLASSROOM SUPPLY	308,811	300,623	399,456	86,728	312,728
66111	MEDIA SUPPLIES	1,036	941	4,751	0	4,751
66112	MINI GRANT	5,563	182	0	0	0
66115	COPY PAPER	0	0	0	0	0
66210	NATURAL GAS	410,865	400,068	445,408	20,003	425,405
66220	ELECTRICITY	1,913,562	1,926,369	1,951,733	528,610	1,423,123
66240	OIL	27,285	28,114	27,500	27,296	204
66260	GASOLINE/DIESEL	2,026,531	2,108,800	2,214,943	2,065,714	149,229
66300	FOOD	0	18,154	0	734	(734)
66410	TEXTBOOKS	1,052,924	1,005,339	1,161,804	786,969	374,835
66411	ETESTBOOKS	0	0	1,305	1,215	90
66420	LIBRARY BOOKS	125,236	116,735	125,973	21,193	104,780
66430	PERIODICALS	8,564	6,438	16,562	3,523	13,039
66440	AUDIOVISUAL MATERIALS	24,404	23,501	30,636	3,878	26,758
66500	TECHNOLOGY SUPPLIES	0	0	0	0	0
66510	SOFTWARE	37,461	13,221	26,142	14,593	11,549
66512	TABLET COMPUTERS	0	0	5,000	0	5,000
66520	OTHER	0	6,757	6,386	0	6,386
66527	LOW VALUE EQUIP TEC SUPPL	254,105	334,818	621,384	345,311	276,073
66600	BUILDING MATERIALS	0	143	5,500	0	5,500
66700	WAREHOUSE INVENT ADJUST	0	184,485	0	(2,154)	2,154
66900	OTHER SUPPLIES & MATERIAL	0	250	135	0	135
66910	TIRES AND TUBES	122,721	154,641	123,750	119,510	4,240
67100	LAND & IMPROVEMENTS	0	0	0	0	0
67300	EQUIPMENT	0	0	0	0	0
67310	GENERAL EQUIPMENT\MACH	4,872	7,518	13,000	12,045	955
67320	VEHICLES	173,695	2,083,060	2,200,713	1,980,198	220,514
67330	FURNITURE & FIXTURES	18,339	3,631	85,215	39,624	45,591
67340	TECH RELATED HARDWARE	129,004	1,025,963	793,177	368,020	425,157
67350	TECHNOLOGY SOFTWARE	15,054	14,155	52,448	9,973	42,475
67390	OTHER EQUIPMENT	208,014	577,444	676,419	372,448	303,971
68100	DUES AND FEES	112,611	80,771	118,638	43,109	75,529
68200	JUDGMENTS AGAINST LEA	149,418	875,000	0	0	0
68300	INTEREST-REGULAR ACTIVITY	6,230,034	5,718,410	5,797,634	2,910,280	2,887,355
68400	INDIRECT COST	0	0	0	0	0
68600	PENALTY AND INTEREST	20,552	13,665	0	(13,665)	13,665
68700	OUT OF COURT SETTLEMENTS	250	0	0	0	0
68800	TAXES	0	0	0	0	0

**Arkansas Department of Education
Pulaski County Special School District
Unrestricted Funds Expenditure Report**

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Unrestricted Funds:

1000|1001|1018|1034|1035|1068|1082|1084|1150|1218|1227|1240|1244|1246|1265|1290|1365|1373|1383|1387|1900|1903|2000|2001|2002|2003|2004|2005|2006|2007|2008|2009|2010|2011|2012|2013|2014|2015|2016|2017|2018|2019|2020|2021|2022|2023|2024|2025|2026|2027|2028|2029|2030|2031|2032|2033|2034|2035|2036|2037|2038|2039|2040|2041|2042|2043|2044|2045|2046|2047|2048|2049|2050|2051|2052|2053|2054|2055|2056|2057|2058|2059|2060|2061|2062|2063|2064|2065|2066|2067|2068|2069|2070|2071|2072|2073|2082|2084|2150|2204|2213|2218|2219|2225|2227|2229|2232|2234|2240|2244|2246|2250|2255|2260|2265|2271|2290|2300|2330|2331|2340|2361|2362|2365|2373|2376|2383|2386|2387|2388|2392|2394|2396|2398|2399|2900|2901|2903|2995|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
68820	IMPROVEMENT TAX	0	0	20,512	0	20,512
68830	PROPERTY TAX	0	41,064	0	0	0
68900	MISCELLANEOUS EXPENDITURE	806	12,170	35,000	7,000	28,000
68999	ALLOCATED CHARGES	(42,985)	(1,433)	0	(120)	120
69100	REDEMPTION OF PRINCIPAL	3,369,034	3,639,204	4,058,909	21,903	4,037,007
69330	TRANSFER TO BUILDING FUND	11,584,222	4,306,174	4,904,013	0	4,904,013
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69370	TRANSFER TO STUDENT ACT	0	0	0	0	0
69380	TRANSFER TO FOOD SERVICE	603,448	360,602	294,313	0	294,313
69400	PROG RETURN-PRIOR YEAR	0	0	138,226	0	138,226
69401	FUNDING RETURN	0	0	0	0	0
Other Expenditure Totals		47,014,728	41,893,508	47,379,450	14,024,059	33,355,391
Overall Expenditure Totals		182,965,810	166,697,103	172,550,960	31,689,160	140,861,800

Western Yell County School District
LEA # 7509
Yell County

Classified in Fiscal Distress

April 9, 2012

Fiscal Distress Indicators and Additional Concerns:

* A declining balance determined to jeopardize the fiscal integrity of the school district

District Profile:	2009-10	2010-11	2011-12	2012-13**
Superintendent	Brad Spikes	Brad Spikes	Brad Spikes	Brad Spikes
4 QTR ADM	494	475	451	436
Assessment	41,979,487	37,177,236	32,065,116	30,815,015
Total Mills	38.80	38.80	38.80	38.80
Total Debt Bond/Non Bond	2,857,184	2,765,638	2,981,885	2,889,133
Per Pupil Expenditures	9,635	10,162	11,126	n/a
Personnel-Non-Fed Certified FTE	44.64	49.63	47.49	n/a
Personnel-Non-Fed Certified Clsrm FTE	41.64	46.63	43.49	n/a
Avg Salary-Non-Fed Cert FTE	41,290	38,172	41,027	n/a
Avg Salary-Non-Fed Cert Clsrm FTE	38,624	35,697	38,615	n/a
Net Legal Balance (Excl Cat & QZAB)	974,010	606,769	125,827	354,716

** Prior to Annual Statistical Report (ASR) publication for 2012-13.

Total Debt includes Bonded and Non-bonded filed with ADE.

Data Source: Annual Statistical Reports (ASR) and State Aid Notice for school district.

Mrs. Leona Cleveland was hired as Superintendent for the 2013-14 school year.

District Actions:

The District has included the following objectives in their Fiscal Distress Improvement Plan:

2012-13

- Reduced 7 licensed employees through RIF and attrition
- Reduced 2 classified employees through RIF
- Realigned licensed and classified salaries of 8 employees to utilize categorical and federal funds efficiently
- Reduced contracted days for 4 classified employees
- Reduced bus routes from 5.5 to 4

Additional Actions Not Included in Plan:

- Reduce 4 licensed employees through RIF and attrition
- Reduce 1 classified employee through attrition
- Revise the salary schedule

Western Yell County School District
LEA # 7509
Yell County

Comments:

The District was classified in Fiscal Distress on April 9, 2012. The District began their second full year of Fiscal Distress on July 1, 2013

On September 13, 2012, the District obtained a \$600,000 cash flow loan from Chambers Bank. The loan was repaid on June 7, 2013.

**Arkansas Department of Education
Western Yell County School District
Unrestricted Funds Report**

FY14 as of September 30, 2013			
Beginning Balance			Ending Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>9/30/2013</u>
351,466	560,185	607,966	303,684
FY14 Budget			
Beginning Balance			Projected Balance
<u>7/1/2013</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2014</u>
351,466	3,551,192	3,054,051	848,608
FY13			
Beginning Balance			Ending Balance
<u>7/1/2012</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2013</u>
125,827	4,085,642	3,860,003	351,466
FY12			
Beginning Balance			Ending Balance
<u>7/1/2011</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>6/30/2012</u>
598,909	3,754,606	4,227,688	125,827

(Does not include Building, Categorical, Federal, Activity and Food Service Funds)

**Arkansas Department of Education
Western Yell County School District
Unrestricted Funds Revenue Report**

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General Operating Funds:

1000|1246|1265|1271|1365|1370|2000|2001|2002|2100|2217|2218|2219|2232|2240|2246|2250|2265|2271|2290|2365|2370|2392|2394|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
11110	PROPERTY TAXES-CURRENT	771,122	728,988	720,000	51,175	668,825
11115	PROPERTY TAX RELIEF	66,367	67,733	66,950	43,114	23,836
11120	PROPERTY TAX-32% PULLBACK	288,586	262,528	258,300	0	258,300
11125	PROPERTY TAX REL-40% PULL	0	0	0	0	0
11140	PROPERTY TAXES DELINQUENT	49,039	63,823	60,000	5,872	54,128
11150	EXCESS COMMISSION	22,368	18,463	18,000	0	18,000
11160	LAND REDEMP-IN STATE SALE	7,543	7,813	7,700	8,673	(973)
13100	FROM INDIVIDUALS	17,040	2,750	2,700	442	2,258
13110	REGULAR DAY SCHOOL	0	0	40,000	0	40,000
13290	OTHER PROGRAMS	0	0	0	0	0
15100	INTEREST ON INVESTMENTS	3,463	4,180	4,500	417	4,083
19000	OTHER REV-LOCAL SOURCES	0	0	0	0	0
19120	OTHER RENT-LAND OWNED LEA	7,561	2,818	2,500	403	2,097
19130	RENT-LEA BLDG/FACILITIES	1,200	5,400	6,000	1,500	4,500
19200	PRIVATE CONTRIBUTIONS	0	4,000	12,937	37,045	(24,108)
19300	SALES OF SUPPLIES & MATER	13,607	695	53,569	94	53,475
19700	SVS PRVDED OTHR DIST FNDS	0	0	0	0	0
19800	REFUNDS OF PRIOR YR EXPEN	4,315	11,955	0	125	(125)
19900	MISC REV FR LOCAL SOURCES	26,516	44,678	0	0	0
31101	FOUNDATION FUNDING	1,832,951	1,833,781	1,953,272	355,140	1,598,132
31102	ENHANCED ED FUNDING	0	0	0	0	0
31103	98% TAX COLL RATE GUARANT	18,552	21,251	0	0	0
31450	STUDENT GROWTH FUNDING	0	0	0	0	0
31460	DECLINING BALANCE	73,421	76,113	39,125	0	39,125
31620	MILLAGE INCENTIVE FUNDING	15,210	11,408	7,605	3,802	3,803
31900	OTHER	0	0	0	0	0
32219	EISENHOWER MATH/SCIENCE	0	0	0	0	0
32232	ALTERNATIVE LEARNING	0	0	0	0	0
32250	PATHWISE MENTORING-PQE	6,200	3,000	6,000	0	6,000
32260	ARK GAME & FISH	430	378	0	0	0
32310	HAND CHILD-SUPV/EXTEND YR	1,880	1,820	0	0	0
32330	NON-HAND-RESID TREATMENT	0	0	0	0	0
32355	SPED CATASTROPHIC LOSS	36,493	30,882	0	0	0
32361	G & T-ADVANCE PLACEMENT	500	0	0	0	0
32480	VOC NEW PGM START-UP	0	0	0	0	0
32710	AR BETTER CHANCE(ABC)GRNT	130,534	135,594	145,800	29,160	116,640
32790	OTHER-PRESCHOOL	0	0	0	0	0
32912	GENERAL FACILITIES	3,848	2,886	1,924	962	962
32915	DEBT SERVICE FUNDING SUPP	5,380	6,141	7,510	3,755	3,755
42100	FOREST RESERVE	112,530	96,696	96,700	770	95,930
42200	FLOOD CONTROL	15,660	39,765	40,000	17,647	22,353
42300	MINERAL LEASES	127	105	100	88	12
42400	FEDERAL GRAZING	0	0	0	0	0
51100	BONDED INDEBTEDNESS	3,166	0	0	0	0

Arkansas Department of Education

Western Yell County School District

Unrestricted Funds Revenue Report

General Operating Funds:

1000|1246|1265|1271|1365|1370|2000|2001|2002|2100|2217|2218|2219|2232|2240|2246|2250|2265|2271|2290|2365|2370|2392|2394|4000

Revenue:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
51200	REVOLVING LOANS	174,000	0	0	0	0
51400	CURRENT LOANS	0	600,000	0	0	0
51800	REFUND SAVINGS	0	0	0	0	0
52000	INTERFUND TRANSFERS	0	0	0	0	0
52300	TRANS FROM BUILDING FUND	0	0	0	0	0
53400	COMPEN-LOSS FIXED ASSETS	44,998	0	0	0	0
Total Revenue		3,754,606	4,085,642	3,551,192	560,185	2,991,008

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**Arkansas Department of Education
Western Yell County School District
Unrestricted Funds Expenditure Report**

General Operating Funds:

1000|1246|1265|1271|1365|1370|2000|2001|2002|2100|2217|2218|2219|2232|2240|2246|2250|2265|2271|2290|2365|2370|2392|2394|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
61110	CERT SALARY	1,819,847	1,503,381	1,384,983	247,136	1,137,847
61120	CLS SALARY	615,779	511,349	456,660	95,338	361,322
61210	TEMP-CERTIFIED	0	0	0	0	0
61220	TEMP-CLASSIFIED	38,890	24,089	27,525	10,603	16,922
61310	REG. OVERTIME-CRT	0	0	0	0	0
61320	OVERTIME CLS	2,414	1,018	0	0	0
61510	ADDL COMP-CRT	1,500	1,500	1,500	0	1,500
61520	ADDL COMP-CLS	0	0	0	0	0
61620	WORKSHOP CLS	1,298	1,050	1,050	0	1,050
61710	CERT SUBSTITUTES	25,002	16,577	16,400	1,710	14,690
61720	CLS SUBSTITUTES	19,099	8,421	5,400	2,134	3,266
61810	CERT UNUSED SICK	2,626	11,424	600	0	600
61820	CLS UNUSED SICK	0	4,079	300	0	300
62210	CERT SOC SEC	96,354	89,431	87,694	14,627	73,068
62220	CLS SOC SEC	31,792	33,700	30,549	6,549	24,000
62260	CERT MEDICARE	22,753	20,916	20,447	3,421	17,027
62270	CLS MEDICARE	7,931	7,882	7,003	1,532	5,471
62310	CERT TCH RET-MATCHING	233,176	215,621	187,027	32,702	154,325
62320	CLSS TCH RET-MATCHING	78,481	75,964	79,006	17,267	61,739
62510	CERT UNEMPLOY COMP	0	0	0	0	0
62610	CERT WKR'S COMP	(799)	4,824	839	0	839
62620	CLS WKR'S COMP	(623)	4,584	840	0	840
62710	CERT HEALTH BENEFITS	59,369	48,487	45,930	5,768	40,162
62720	CLS HEALTH BENEFITS	11,266	23,418	21,286	4,269	17,017
62920	OTHER BENEFITS-CLASSIFIED	0	0	0	0	0
Salaries & Benefits Totals		3,066,156	2,607,713	2,375,040	443,055	1,931,985
63210	INSTRUCTIONAL	50,646	62,313	59,904	1,955	57,949
63310	CERT TRAINING	0	0	0	0	0
63450	MEDICAL SRVC	3,900	0	0	0	0
63460	INFO TECH	0	0	0	0	0
63490	OTHER PROF SRVCS	2,127	1,303	1,300	618	682
63900	OTHER PURC PROF/TECH SVS	16,171	19,753	21,000	3,460	17,540
63910	TECHNOLOGY	0	0	0	0	0
64110	WATER/SEWER	13,547	12,131	12,200	4,191	8,009
64210	DISPOSAL/SANATATION	5,926	5,143	5,200	634	4,566
64230	CUSTODIAL	9,581	0	0	0	0
64240	LAWN CARE	4,275	2,375	2,400	0	2,400
64310	NON TECH REPAIR	155,073	55,052	44,925	20,319	24,606
64320	TECH REPAIR/MAINT	0	0	0	0	0
64410	RENTAL-LAND & BLDGS	0	0	0	0	0
64430	RENTAL-COMP & RELATED	14,037	12,820	13,000	2,379	10,621
64500	CONSTRUCTION SERVICES	0	0	0	0	0
65210	PROPERTY INSURANCE	22,490	27,731	30,787	30,787	0
65240	FLEET INSURANCE	3,094	3,304	3,374	3,374	0

**Arkansas Department of Education
Western Yell County School District
Unrestricted Funds Expenditure Report**

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General Operating Funds:

1000|1246|1265|1271|1365|1370|2000|2001|2002|2100|2217|2218|2219|2232|2240|2246|2250|2265|2271|2290|2365|2370|2392|2394|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
65250	ACCIDENT INS FOR STUDENTS	0	0	0	0	0
65310	TELEPHONE	13,962	12,508	12,650	3,339	9,311
65320	POSTAGE	3,067	3,114	1,885	703	1,182
65400	ADVERTISING	2,076	803	1,000	0	1,000
65500	PRINTING & BINDING	983	902	1,000	0	1,000
65610	TUITION-OTHER LEA	8,200	0	0	0	0
65690	OTHER TUITION	3,983	0	0	0	0
65820	TRVL-CLS IN DISTRICT	788	0	0	0	0
65830	TRVL CERT-OUT DISTRICT	7,471	6,351	7,700	1,183	6,517
65840	TRVL CLS OUT DISTRICT	4,200	2,307	2,270	650	1,620
65900	MISC PURC SVS	0	0	0	0	0
65910	SVS PURCHASED LOCALLY	0	16,920	16,000	0	16,000
66100	GEN SUPPLIES	64,625	36,916	38,398	9,965	28,433
66107	EQUIP<\$1000	0	0	0	0	0
66210	NAT.GAS	23,709	23,936	24,000	603	23,397
66220	ELECTRICITY	80,482	71,325	74,000	16,897	57,103
66240	OIL	46	121	500	500	0
66260	GASOLINE/DIESEL	46,521	47,719	61,700	2,661	59,039
66300	FOOD	0	0	0	0	0
66410	TEXTBOOKS	11,858	667	3,000	1,772	1,228
66420	LIBRARY BOOKS	0	0	0	0	0
66430	PERIODICALS	369	25	25	0	25
66510	SOFTWARE	0	0	0	0	0
66520	TECH SUPPLIES-OTHER	0	0	0	0	0
66527	TECH EQU/SUPP <1000	150	569	560	0	560
66900	OTHER SUPPLIES & MATERIAL	0	0	0	0	0
67320	VEHICLES	151,375	0	0	0	0
67330	FURNITURE & FIXTURES	0	0	0	0	0
67340	TECH EQUIP	0	0	0	0	0
67350	SOFTWARE>1000	0	0	0	0	0
67400	INFRASTRUCTURE	0	0	0	0	0
67900	DEPRECIATION	0	0	0	0	0
68100	DUES AND FEES	52,654	20,330	18,251	13,704	4,547
68300	INTEREST	75,475	111,754	99,230	45,218	54,012
68900	MISC EXPENDITURES	0	236	0	0	0
68999	MISC ATHLETIC EXPENSES	0	0	0	0	0

**Arkansas Department of Education
Western Yell County School District
Unrestricted Funds Expenditure Report**

6

General Operating Funds:

1000|1246|1265|1271|1365|1370|2000|2001|2002|2100|2217|2218|2219|2232|2240|2246|2250|2265|2271|2290|2365|2370|2392|2394|4000

Expenditures:

Account	Account Description	FY12	FY13	FY14 Budget	FY14 YTD as of 9/30/13	Variance in FY14 Budget and FY14 YTD
69100	REDEMPTION OF PRINCIPAL	62,753	693,863	122,753	0	122,753
69330	TO BUILDING FUND	245,922	0	0	0	0
69360	TO FEDERAL GRANTS FUND	0	0	0	0	0
69370	TO STUDENT ACTIVITY FUND	0	0	0	0	0
69380	TO FOOD SERVICE FUND	0	0	0	0	0
69630	STUDENT MEALS-REDU-COPAY	0	0	0	0	0
Other Expenditure Totals		1,161,532	1,252,291	679,010	164,911	514,099
Overall Expenditure Totals		4,227,688	3,860,003	3,054,051	607,966	2,446,084

STATE BOARD OF EDUCATION RESOLUTION

WHEREAS, more than 468,000 students attend public and charter schools in Arkansas; and

WHEREAS, the Arkansas State Board of Education acknowledges the importance of public education and its impact on our communities today and in the future; and

WHEREAS, the Arkansas State Board of Education recognizes the vital role of more than 1,450 elected local school board members who establish the mission and direction for their local districts and approve policies to guide their school systems; and

WHEREAS, school board members contribute countless hours of their time fulfilling their state-mandated roles and responsibilities; and

WHEREAS, school board members must make key decisions regarding the curriculum, instruction, finance and facilities of our public schools; and

WHEREAS, school board members employ and evaluate the superintendent, who has the daily responsibility for the operation of the school district; and

WHEREAS, school board members must participate in professional development every year in order to enhance their knowledge and skills related to their responsibilities;

NOW, THEREFORE, BE IT RESOLVED, That the Arkansas State Board of Education recognizes and salutes the members of local boards of education by proclaiming the month of January, 2014, as Arkansas School Board Member Recognition Month.

Chair of the State Board of Education

Date

ARKANSAS DEPARTMENT OF EDUCATION
RULES GOVERNING THE LEADER EXCELLENCE AND
DEVELOPMENT SYSTEM
 , 2014

1.0 PURPOSE

- 1.01 The purpose of these rules is to establish the requirements and procedures concerning the evaluation and development of public school building and district-level leader performance.

2.0 REGULATORY AUTHORITY

- 2.01 These rules shall be known as the Arkansas Department of Education Rules Governing The Leader Excellence and Development System.
- 2.02 These rules are enacted pursuant to the authority of the State Board of Education under Ark. Code Ann. §§ 6-11-105, 6-15-1402, 6-17-704, 6-17-705, 6-17-2801 through 6-17-2809, 6-20-2305, 25-15-201 et seq. and Act 709 of 2013.

3.0 LEGISLATIVE INTENT AND PURPOSE

- 3.01 The State Board of Education notes that it is the intent of the Arkansas General Assembly to provide a system for school districts to evaluate public school and school district administrators that weights an evaluation on student performance and growth to the same extent as provided for teachers under the Teacher Excellence and Support System.
- 3.02 The purposes of these rules are, without limitation, to:
- 3.01.1 Provide a cohesive process that includes clear expectations to guide building- or district-level leader preparation, induction, and continued professional development in Arkansas school districts, open-enrollment public charter schools, and the Arkansas Correctional School;
- 3.01.2 Guide and sustain excellent leadership performance that ensures the improvement of teaching and learning;
- 3.01.3 Assist higher education programs in developing the content and requirements of degree programs that prepare prospective building- or district-level leaders; and
- 3.01.4 Provide a process that includes instruments to be used by reflective practitioners to promote their professional growth.

4.0 DEFINITIONS

- 4.01 “Artifact” means a documented piece of evidence chosen by the building- or district-level leader being evaluated, the evaluator, or both, that relates to the evaluation rubric.
- 4.02 “Building- or district-level leader” means an individual in an educational agency who performs the role of a building- or district-level administrator or an equivalent role, even if the individual is not licensed as an administrator. “Building- or district-level leader does not include:
- 4.02.1 A superintendent; or
- 4.02.2 Unless the school district, open-enrollment public charter school, or Arkansas Correctional Schools elects to include them in LEADS, deputy superintendents, associate superintendents, and assistant superintendents.
- 4.03 “District-level” means agency-wide level when used in reference to an open-enrollment public charter school or the Arkansas Correctional School.
- 4.04 “Educational agency” means an Arkansas public school district, an open-enrollment public charter school, or the Arkansas Correctional School.
- 4.05 “Evaluation” means the process under these rules used to:
- 4.05.1 Assess with evidence what a building- or district-level leader should know and be able to do as measured by the standards and functions of an evaluation framework; and
- 4.05.2 Promote building- or district-level leader’s professional growth.
- 4.06 “Evaluation framework” means a standardized set of building- or district-level leader evaluation standards and functions that provide the overall basis for an evaluation.
- 4.07 “Evaluation rubric” means a set of performance functions for each building- or district-level leader evaluation standards in the evaluation framework.
- 4.08 “Inquiry Category” is a category in which the building- or district-level leader consistently demonstrates progressing, proficient, and/or exemplary performance on standards and functions in the LEADS rubric.
- 4.09 “Intensive Category” is a category in which a building- or district-level leader receives a rating of not meeting standards on the summative evaluation rubric according to the following guidelines:

- 4.09.1 The building- or district-level leader receives an overall rating of not meeting standards on any of the six (6) standards identified in Appendix A to these rules; and/or
- 4.09.2 The building- or district-level leader receives a rating of not meeting standards and/or not progressing on the majority of functions in any of the standards.
- 4.10 “LEADS” means the Arkansas Leadership Excellence and Development System.
- 4.11 “Novice Category” is a category in which a building-level leader will be placed for three (3) years if the building-level leader is a first-time administrator.
- 4.12 “Probationary” is a category in which the building- or district-level leader will be placed if required under an educational agency’s policy adopted under the Teacher Fair Dismissal Act, Ark. Code Ann. § 6-17-1501 et seq., for one (1) year if the building- or district-level leader:
- 4.12.1.1 Has transitioned to the educational agency from another educational agency where he or she had previous building- or district-level leadership experience; or
 - 4.12.1.2 Has transitioned within a school from one building- or district-level leader position to another;
- 4.13 “Problem of practice” is identified in a professional growth plan as a gap between current performance and desired performance of a school or educational agency based on a review of school or district data.
- 4.14 “Statewide assessment of student achievement” means a statewide benchmark exam, end-of-course assessment, or a summative assessment of student achievement administered through:
- 4.14.1 The Arkansas Comprehensive Testing, Assessment, and Accountability Program Act, Ark. Code Ann. § 6-15-401 et seq.; or
 - 4.14.2 A program of Common Core assessments administered under rules of the State Board of Education.
- 4.15 “Summative evaluation” means an evaluation of a building- or district-level leader’s performance that evaluates all applicable standards and functions of the evaluation framework that supports:
- 4.15.1 Improvement in the building- or district-level leader’s leadership practices, student learning, and teacher growth; and

4.15.2 An educational agency's employment decision concerning the building- or district-level leader.

4.16 "Superintendent" includes a position in an educational agency that is equivalent to the position of superintendent in a school district.

5.0 GENERAL REQUIREMENTS AND IMPLEMENTATION

5.01 Beginning in the 2014-2015 school year, an educational agency, as defined in these rules, shall implement the Arkansas Leader Excellence and Development System (LEADS) for building- or district-level leaders employed by them who either hold an administrator's license from the State Board of Education, or are under an approved Administrator Licensure Completion Plan.

5.02 Each evaluation under LEADS shall be in writing.

5.03 A building- or district-level leader shall participate in LEADS and collaborate in good faith with the evaluator to develop the building- or district-level leader's professional growth plan.

5.03.1 A failure to comply with Section 5.03 of these rules may be reflected in the building- or district-level leader's evaluation.

5.04 A school district or open-enrollment public charter school may be deemed to have met the requirements of Sections 5.01 and 5.02 of these rules if:

5.04.1 The school district or open-enrollment public charter school has received authority to continue to use a nationally recognized system of teacher evaluation and support other than the Teacher Excellence and Support System under Section 8 of the Rules Governing the Teacher Excellence and Support System; and

5.04.2 In the 2012-2013 and 2013-2014 school years used a nationally recognized system of building- or district-level leader evaluation and development that is substantially similar to LEADS. In order for a school district or open-enrollment public charter school to continue to use an alternate, nationally recognized system of building- or district-level leader evaluation and development that is substantially similar to LEADS beyond the 2013-2014 school year, the school district or open-enrollment public charter school shall submit the following in writing to the Arkansas Department of Education, Assistant Commissioner for Human Resources and Licensure, by April 1, 2014:

- 5.04.2.1 The name of the alternate, nationally recognized system of building- or district-level leader evaluation and development; and
- 5.04.2.2 A brief description of the alternate, nationally recognized system of building- or district-level leader evaluation and development, including an explanation of how it is substantially similar to LEADS.
- 5.04.2.3 The Arkansas Department of Education Assistant Commissioner for Human Resources and Licensure shall, by May 1, 2014, approve or deny the continued use of the alternate, nationally recognized system of building- or district-level leader evaluation and development beyond the 2013-2014 school year.

6.0 BUILDING OR DISTRICT-LEVEL LEADER EVALUATION PROCESS

6.01 Building or District-level Leader Professional Growth Plan

- 6.01.1 A building- or district-level leader shall complete or revise a professional growth plan based on the standards and functions determined during the initial meeting with the superintendent or designee under Section 6.03 of these rules.
- 6.01.2 The building- or district-level leader should review multiple sources of data to determine a building or district problem of practice.
- 6.01.3 The building- or district-level leader shall indicate in his or her professional growth plan:
 - 6.01.3.1 The school's or educational agency's problem of practice and goal(s);
 - 6.01.3.2 The leadership strategies to address the identified problem;
 - 6.04.3.3 Results indicators (staff and students); and
 - 6.01.3.4 Sources of data to be monitored.
- 6.01.4 The building- or district-level leader shall determine the action steps needed to implement the leadership strategies identified in his or her professional growth plan.
- 6.01.5 The building- or district-level leader shall submit a copy of his or her completed professional growth plan to the superintendent or designee.

6.02 Formative Assessment Conferences

Throughout the year, a superintendent or designee shall conduct formative assessment conferences with all building- and district-level leaders evaluated under the LEADS system. Formative assessments should be based on a building- or district-level leader's individual needs as shown by evidence presented from the professional growth plan and evaluation rubric.

6.03 Summative Evaluation

6.03.1 The superintendent or designee shall complete the evaluation rubric for summative evaluation at the end of each year for a building- or district-level leader who is in a novice, a probationary, or an intensive category.

6.03.2 The superintendent or designee shall complete the evaluation rubric for summative evaluation minimally once every three (3) years for a building- or district-level leader who is in an inquiry category.

6.03.3 The building- or district-level leader shall provide evidence of effective practice for each function identified on the appropriate evaluation rubric, using relevant artifacts for each standard and function on which the building- or district-level leader is evaluated as applicable to the building- or district-level leader's position.

6.03.4 The superintendent shall make a recommendation concerning a building- or district-level leader's employment based on:

6.03.4.1 The level of performance based on the performance functions and standards of the evaluation rubric;

6.03.4.2 The evidence of teacher performance and growth applicable to the building- or district-level leader; and

6.03.4.3 The building- or district-level leader's progression on his or her professional growth plan.

6.03.5 The superintendent shall place the evaluation rubric for summative evaluation in the personnel file of the building- or district-level leader:

6.03.5.1 Annually if the building- or district-level leader is in the novice, probationary, or intensive category, and

6.03.5.2 Once every three (3) years for a building- or district-level leader in the inquiry category.

6.03.6 During a period in which a summative evaluation is not required, the superintendent or designee may conduct an evaluation that is lesser in scope than a summative evaluation but uses the portions of the evaluation framework and evaluation rubrics that are relevant to the evaluation.

6.04 Intensive Support

6.04.1 If at a time other than an evaluation conducted under LEADS a superintendent believes or has reason to believe that (a) a building- or district-level leader is having difficulties or problems meeting the expectations of the educational agency or its administration and (b) that the problems could lead to termination or nonrenewal of contract, the superintendent shall:

6.04.1.1 Bring in writing the problems or difficulties to the attention of the building- or district-level leader involved; and

6.04.1.2 Document the efforts that have been undertaken to assist the building- or district-level leader to correct whatever appears to be the cause for potential termination or nonrenewal.

6.04.2 When a building- or district-level leader's performance is unsatisfactory in any one (1) standard or the building- or district-level leader is not progressing in a majority of the functions of an evaluation rubric, the superintendent shall identify and document the inadequate performance and move the building- or district-level leader into the intensive category.

6.04.3 If a building- or district-level leader is placed in the intensive category, the superintendent or designee shall:

6.04.3.1 Establish the time period for the intensive category.

6.04.3.1.1 The period of time specified by the superintendent or designee for the intensive category shall afford the building- or district-level leader an opportunity to accomplish the goals of and complete the tasks assigned in the intensive category.

6.04.3.1.2 The intensive category shall not last for more than two (2) consecutive semesters unless the building- or district-level leader has substantially progressed and the superintendent or designee elects to extend the intensive category for up to two (2)

additional consecutive semesters.

6.04.3.2 Provide a written notice to the building- or district-level leader that the building- or district-level leader is placed in the intensive category. The notice shall state that if the building- or district-level leader's contract is renewed while the building- or district-level leader is in the intensive category, the fulfillment of the contract term is subject to the building- or district-level leader's accomplishment of the goals established and completion of the tasks assigned in the intensive category;

6.04.3.3 Develop a clear set of goals and tasks that correlate to:

6.04.3.3.1 The professional growth plan; and

6.04.3.3.2 Evidence-based research concerning the evaluation function or standard that forms the basis for the intensive category; and

6.04.3.4 Ensure the building- or district-level leader is offered the support that the superintendent or designee deems necessary for the building- or district-level leader to accomplish the goals developed and complete the tasks assigned while the building- or district-level leader is in the intensive category.

6.04.4 At the end of the specified period of time for the intensive category, the superintendent or designee shall:

6.04.4.1 Evaluate whether the building- or district-level leader has met the goals developed and completed the tasks assigned for the intensive category; and

6.04.4.2 Provide written notice to the building- or district-level leader that the building- or district-level leader either:

6.04.4.2.1 Is removed from the intensive category; or

6.04.4.2.2 Has failed to meet the goals and complete the tasks of the intensive category.

6.04.5 If a building- or district-level leader does not accomplish the goals and complete the tasks established for the intensive category during the period of the intensive category, the superintendent shall review the

documentation of the intensive category.

6.04.6 Upon approval of the documentation, the superintendent shall recommend termination or nonrenewal of the building- or district-level leader's contract.

6.04.6.1 If the Teacher Fair Dismissal Act of 1983, Ark. Code Ann. § 6-17-1501 et seq., is applicable to the building- or district-level leader's contract, a recommendation for termination or nonrenewal of a building- or district-level leader's contract under these rules shall be made under the authority granted to a superintendent for recommending termination or nonrenewal under the Teacher Fair Dismissal Act.

6.04.6.2 These rules do not preclude a superintendent from recommending the termination or nonrenewal of a building- or district-level leader's contract that is based all or in part on any lawful reason under the Teacher Fair Dismissal Act.

7.0 INCORPORATION INTO EDUCATIONAL AGENCY CONTRACTS AND POLICIES

7.01 The policy adopted by educational agency boards of directors to implement site-based decision making under Ark. Code Ann. § 6-13-1305, shall address building- or district-level leader evaluations and development under LEADS.

7.02 Every building- or district-level leader contract renewed or entered into for the 2014-2015 school year and thereafter is subject to and shall reference these rules.

APPENDIX A

STANDARDS FOR AR Leader Excellence and Development System (LEADS)

Listed below are the Educational Leadership Policy Standards: ISLLC 2008, developed by the Interstate School Leaders Licensure Consortium (ISLLC) of the Council of Chief State School Officers (CCSSO). The Standards were adopted by the National Policy Board for Educational Administration (NPBEA) in 2008 and the Arkansas State Board of Education in 2009.

Standard 1. An education leader promotes the success of every student by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by all stakeholders.

Functions:

- A. Collaboratively develop and implement a shared vision and mission
- B. Collect and use data to identify goals, assess organizational effectiveness, and promote organizational learning
- C. Create and implement plans to achieve goals
- D. Promote continuous and sustainable improvement
- E. Monitor and evaluate progress and revise plans

Standard 2. An education leader promotes the success of every student by advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.

Functions:

- A. Nurture and sustain a culture of collaboration, trust, learning, and high expectations
- B. Create a comprehensive, rigorous, and coherent curricular program
- C. Create a personalized and motivating learning environment for students
- D. Supervise instruction
- E. Develop assessment and accountability systems to monitor student progress
- F. Develop the instructional and leadership capacity of staff
- G. Maximize time spent on quality instruction
- H. Promote the use of the most effective and appropriate technologies to support teaching and learning
- I. Monitor and evaluate the impact of the instructional program

Additional information about the [Educational Leadership Policy Standards: ISLLC 2008](#) can be found on the [Council of Chief State School Officers \(CCSSO\) website](#).

Standard 3. An education leader promotes the success of every student by ensuring management of the organization, operation, and resources for a safe, efficient, and effective learning environment.

Functions:

- A. Monitor and evaluate the management and operational systems
- B. Obtain, allocate, align, and efficiently utilize human, fiscal, and technological resources
- C. Promote and protect the welfare and safety of students and staff
- D. Develop the capacity for distributed leadership
- E. Ensure teacher and organizational time is focused to support quality instruction and student learning

Standard 4. An education leader promotes the success of every student by collaborating with faculty and community members, responding to diverse community interests and needs, and mobilizing community resources.

Functions:

- A. Collect and analyze data and information pertinent to the educational environment
- B. Promote understanding, appreciation, and use of the community's diverse cultural, social, and intellectual resources
- C. Build and sustain positive relationships with families and caregivers
- D. Build and sustain productive relationships with community partners

Standard 5. An education leader promotes the success of every student by acting with integrity, fairness, and in an ethical manner.

Functions:

- A. Ensure a system of accountability for every student's academic and social success
- B. Model principles of self-awareness, reflective practice, transparency, and ethical behavior
- C. Safeguard the values of democracy, equity, and diversity
- D. Consider and evaluate the potential moral and legal consequences of decision-making
- E. Promote social justice and ensure that individual student needs inform all aspects of schooling

Standard 6. An education leader promotes the success of every student by understanding, responding to, and influencing the political, social, economic, legal, and cultural context.

Functions:

- A.** Advocate for children, families, and caregivers
- B.** Act to influence local, district, state, and national decisions affecting student learning
- C.** Assess, analyze, and anticipate emerging trends and initiatives in order to adapt leadership strategies

**ARKANSAS DEPARTMENT OF EDUCATION
RULES AND REGULATIONS GOVERNING ETHICAL GUIDELINES AND
PROHIBITIONS FOR EDUCATIONAL ADMINISTRATORS, EMPLOYEES,
BOARD MEMBERS AND OTHER PARTIES**

~~November 14, 2011~~ _____, 2013

1.00 REGULATORY AUTHORITY

- 1.01 These rules and regulations shall be known as the Arkansas Department of Education Rules Governing Ethical Guidelines and Prohibitions for Educational Administrators, Employees, Board Members and other parties.
- 1.02 These rules are enacted pursuant to the Arkansas State Board of Education's authority under Ark. Code Ann. §§ 6-11-105, 6-24-101 et seq., and 25-15-201 et seq., ~~and Act 878 of 2011.~~

2.00 PURPOSE

- 2.01 The purpose of these rules is to set forth certain ethical guidelines and prohibitions for educational administrators, employees, board members and other parties which involve contracts, transactions or agreements with Arkansas public school districts, charter schools, educational cooperatives or any publicly supported entity having supervision over public educational entities excluding institutions of higher education.

3.00 DEFINITIONS

Unless otherwise specifically stated herein, the term:

- 3.01 "Administrator" means any superintendent, assistant superintendent or his/her equivalent, open-enrollment public charter school director, school district treasurer, business manager, or other individual responsible for entity-wide purchasing. *The determining factor for being considered an "administrator" for the purposes of these regulations is the actual or implied authority of an individual to make purchases on behalf of the entire organization. This definition excludes many building principals (whose purchasing authority is often limited to their own school), but could include athletic directors or others. Classified employees serving in food services, business/accounting or other capacities may also be considered "administrators" when they exercise autonomous system-wide purchasing authority.*
- 3.02 "Board" means local school boards or other governing bodies of public educational entities;
- 3.03 "Board Member" means any board member, director, or other member of a

governing body of a public educational entity;

- 3.04 “Board of Education” means the State Board of Education;
- 3.05 “Commissioner” means the Commissioner of the Arkansas Department of Education or his or her designee.
- 3.06 “Commodities” means all supplies, goods, material, equipment, computers, software, machinery, facilities, personal property, and services, other than personal and professional services, purchased for or on behalf of a public educational entity;
- 3.07 “Compensation or other benefits” means any monetary or non-monetary gain including without limitation, salary, fringe benefits, gratuities and bonuses received by owners, officers, directors, trustees, partners, managerial employees, or other executive level employees.*
- 3.07.1 The definition does not include compensation or other benefits received by the following individuals:*
- 3.07.1.1 Non-managerial or non-executive level employees*
- 3.07.1.2 Clerical or other similar hourly compensated employees*
- 3.07.1.3 Individuals who own less than a five percent (5%) interest in a company or entity; and*
- 3.07.1.4 Individuals who own stock or other equity holdings in any publicly held company.*
- ~~3.07~~3.08 “Contract” means any transaction or agreement for the purchase, lease, transfer, or use of real property or personal property and personal or professional services, including but not limited to, motor vehicles, equipment, commodities, materials, services, computers or other electronics, construction, capital improvements, deposits, and investments;
- ~~3.08~~3.09 “Contract disclosure form” means the form herein incorporated and attached to these rules as Appendix Form B;
- ~~3.09~~3.10 “Day” means a working day in which the Arkansas Department of Education is open to transact official governmental business;
- ~~3.10~~3.11 “Department” means the Arkansas Department of Education;

~~3.113.12~~ “Directly” or “directly interested” means receiving compensation or other benefits personally or to a business or other entity in which the individual has a financial interest or receives other benefits. *See 3.16 “Financial interest.” A direct interest exists even when a management position or ownership interest is merely “on paper,” and is not dependent on the exercise of actual authority or the receipt of actual financial benefits from a business or entity; an individual’s household from the person, business, or entity contracting with the public educational entity;*

~~3.123.13~~ “Emergency purchase” means purchases mandated by unforeseen and unavoidable circumstances in which human life, health, or public property is in immediate jeopardy; and the expenditure is necessary to preserve life, health, or public property;

~~3.133.14~~ “Employee” means a full-time employee or part-time employee of a public educational entity;

~~3.143.15~~ “Employment contract” means an agreement or contract between an employer and an employee in which the terms and conditions of the employment are provided.

~~3.153.16~~ “Family” or “family members” means:

~~3.15.13.16.1~~ An individual’s spouse;

~~3.15.23.16.2~~ Children of the individual or the children of the individual’s spouse;

~~3.15.33.16.3~~ The spouse of a child of the individual or the spouse of a child of the individual’s spouse;

~~3.15.43.16.4~~ Parents of the individual or parents of the individual’s spouse;

~~3.15.53.16.5~~ Brothers and sisters of the individual or brothers and sisters of the individual’s spouse;

~~3.15.63.16.6~~ Anyone living or residing in the same residence or household with the individual or in the same residence or household with the individual’s spouse; or

~~3.15.73.16.7~~ Anyone acting or serving as an agent of the individual or as an agent of the individual’s spouse.

~~3.163.17~~ “Financial interest” in a business or other entity means:

~~3.16.13.17.1~~ Ownership of more than a five percent (5%) interest;

~~3.16.23.17.2~~ Holding a position as officer, director, trustee, partner, or other top level management; or

~~3.16.33.17.3~~ Being an employee, agent, independent contractor, or having any other arrangement in which the individual's compensation is based in whole or in part on transactions with the public educational entity.

~~3.16.43.17.4~~ "Financial interest" does not include:

~~3.16.4.13.17.4.1~~ The ownership of stock or other equity holdings in any publicly held company; or

~~3.16.4.23.17.4.2~~ Clerical or other similar hourly compensated employees.

~~3.173.18~~ "Gratuity" means a payment, loan, subscription, advance, deposit of money, travel, services or anything having a present market value of one hundred dollars (\$100) or more unless consideration of substantially equal or greater value is received;

~~3.183.19~~ "Indirectly" or "indirectly interested" means that a family member, business, or other entity in which the individual or family member has a financial interest will receive compensation or benefits;

~~3.193.20~~ "Initially employed" means:

~~3.19.13.20.1~~ Employed in either an interim or permanent position for the first time or following a severance in employment with the school district; or

~~3.19.23.20.2~~ A change in the terms and conditions of any existing contract, excluding:

~~3.19.2.13.20.2.1~~ Any renewal of a teacher contract under Ark. Code Ann. § 6-17-1506;

~~3.19.2.23.20.2.2~~ Renewal of a noncertified employee's contract that is required by law; or

~~3.19.2.33.20.2.3~~ Movement of an employee on the salary schedule that does not require board action.

~~3.203.21~~ “Public educational entity” means Arkansas public school districts, charter schools, education service cooperatives, or any publicly-supported entity having supervision over public educational entities. “Public educational entity” does not include institutions of higher education.

~~3.213.22~~ “Unusual and limited circumstances” means, without limitation, those circumstances that are uncommon, rare and restricted.

~~3.21.13.22.1~~ For the purposes of employment contracts, unusual and limited circumstances may include without limitation, a shortage of qualified candidates.

~~3.21.23.22.2~~ For contracts and transactions other than employment contracts, unusual and limited circumstances may include without limitation: the selected vendor being the only vendor within a reasonable distance offering the required services; or the selected vendor offering the lowest bid for prices or services as compared to two (2) or more other bidders.

~~3.223.23~~ “Written resolution” means the form herein incorporated and attached to these rules and regulations as Appendix Form C.

4.00 COMPLIANCE WITH OTHER LAWS AND RULES

- 4.01 Nothing in these rules alters or diminishes other statutory or regulatory requirements regarding purchasing, contracting, bidding, disposition of property, or other transactions with public educational entities.
- 4.02 Nothing in these rules alters or diminishes the professional and/or ethical obligations of licensed personnel.

5.00 GENERAL PROHIBITION

- 5.01 No board member, administrator, or employee shall knowingly use or attempt to use his or her official position to secure unwarranted privileges or exemptions for himself or others.
- 5.02 While serving as a board member, administrator, or employee, an individual shall not accept employment, contract, or engage in any public or professional activity that a reasonable person would expect might require or induce him or her to disclose any information acquired by the member by reason of his or her official position that is declared by law or regulation to be confidential.
- 5.03 No board member, administrator, or employee shall knowingly disclose any confidential information gained by reason of his or her position, nor shall the member knowingly otherwise use such information for his or her personal gain or benefit.
- 5.04 Nothing in these rules prohibits board members, administrators, or employees of public educational entities from donating services or property to a public educational entity.

6.00 GENERAL ETHICAL STANDARDS FOR NON-EMPLOYEES

Any effort by a nonemployee to influence a public educational entity board member, administrator, or employee to breach the standards of ethical conduct stated in these rules and Ark. Code Ann. § 6-24-101 et seq. is a breach of ethical standards punishable under the criminal penalties set forth in Ark. Code Ann. § 6-24-101 et seq.

7.00 RESTRICTIONS ON EMPLOYMENT OF PRESENT AND FORMER ADMINISTRATORS

- 7.01 Unless written approval is granted by the Commissioner it is a breach of ethical standards for an administrator to be or become the employee, agent, or independent contractor of any party contracting with the public educational entity

the administrators serve. The Commissioner's approval letter shall be filed with and maintained by the public educational entity employing the administrator.

- 7.02 Unless written approval is granted by the Commissioner it is a breach of ethical standards for administrators to engage in selling or attempting to sell commodities or services to the public educational entity they served or were employed by for one (1) year following the date employment or service ceased.

8.00 GRATUITIES AND KICKBACKS

- 8.01 It is a breach of the ethical standards for any person to offer, give, or agree to give any board member, administrator, or employee a gratuity or an offer of employment in connection with any contract or transaction of a public educational entity.
- 8.02 It is a breach of the ethical standards for any board member, administrator, or employee to solicit, demand, accept, or agree to accept from another person or entity a gratuity or an offer of employment in connection with any contract or transaction of a public educational entity.
- 8.03 It is a breach of the ethical standards for any payment, gratuity, or offer of employment to be made by or on behalf of a person or an entity as an inducement for the award of a contract or transaction with a public educational entity.

9.00 EMERGENCY PURCHASES

- 9.01 Any emergency purchases or contracts with a public educational entity shall be exempt from the prohibitions of these rules.
- 9.02 Emergency purchases shall only be used for the preservation of life, health or public property, and shall not be used to substantially improve the condition of an asset of the public educational entity, the board member, administrator or employee of the public educational entity prior to the emergency.
- 9.03 Each public educational entity shall maintain records and copies of all documentation relating to and supporting a determination that the transactions qualify as emergency purchases.
- 9.04 Any person using emergency purchases to avoid the intent of these rules shall be guilty of violating these rules and shall be subject to the penalties provided for in these rules and in Ark. Code Ann. § 6-24-101 et seq.

10.00 SCHOOL BOARDS

- 10.01 General Prohibition: Except as otherwise provided, it is a breach of the ethical standards for a board member to contract with the public educational entity the member serves if the board member has knowledge that he or she is directly or indirectly interested in the contract.
- 10.02 Employment of Family Members: A board member's family member may not be initially employed by the public educational entity the member serves during the member's tenure of service on the local board for compensation in excess of five thousand dollars (\$5,000) unless the Commissioner issues a letter of exemption and approves the employment contract based on unusual and limited circumstances.
- 10.02.1 The determination of unusual and limited circumstances shall be at the sole discretion of the Commissioner as further defined by these rules.
- 10.02.2 A family member of a school board member who was employed by the public educational entity during the school year immediately preceding the election of the board member may continue employment with the public educational entity under the same terms and conditions of the previously executed contract and any renewal of the contract under Ark. Code Ann. § 6-17-1506.
- 10.02.3 Subject to the local board's written policy, a qualified family member of a board member may be employed as a substitute teacher, substitute cafeteria worker, or substitute bus driver for a period of time not to exceed a total of thirty (30) days per fiscal year for the public educational entity served by the board member.
- 10.02.4 No employment contract that is prohibited under this section is valid or enforceable by any party to the employment contract until approved in writing by the Commissioner.
- 10.02.5 The Commissioner's approval of an employment contract may include restrictions and limitations that are by this section incorporated as terms or conditions of the contract.
- 10.02.6 Excluding any renewal of a contract under Ark. Code Ann. § 6-17-1506, any change in the terms and conditions of an employment contract, a promotion, or a change in employment status for a family member of a school board member employed by a public educational entity that will result in an increase in compensation of more than two thousand five hundred dollars (\$2,500) must be approved in writing by the Commissioner before any change in the

terms or conditions of the employment contract or promotion or changes in employment status are effective, valid, or enforceable.

10.03 Exceptions:

- 10.03.1 Board Approval: In unusual or limited circumstances, a public educational entity's board may approve a contract, but not an employment contract, between the public educational entity and the board member or the member's family if the board determines that the contract is in the best interest of the public educational entity.
- 10.03.1.1 In unusual or limited circumstances, a public educational entity's board may approve an employment contract as provided in this section.
- 10.03.1.2 The approval by the public educational entity's board shall be documented by written resolution (Form C) after fully disclosing the reasons justifying the contract or employment contract in an open meeting. Such disclosure should include without limitation the contract disclosure form (Form B). The resolution shall state the unusual and limited circumstances necessitating the contract or employment contract and shall document the restrictions and limitations of the contract or employment contract.
- 10.03.1.3 If any proposed contract or employment contract is with a family member of a board member or a board member directly or indirectly interested in the proposed contract or employment contract, then the board member shall leave the meeting until the voting on the issue is concluded, and the absent member shall not be counted as having voted.
- 10.03.2 Independent Approval: If it appears the total transactions or contracts with the board member or a family member for a fiscal year total, or will total, five thousand dollars (\$5,000) or more, the superintendent or other chief administrator of the public educational entity shall forward the written resolution (Form C) along with all relevant data, including Form B, to the Commissioner for independent review and approval.

- 10.03.2.1 The written resolution and other relevant data shall

be sent by certified mail, return receipt requested, or other method approved by the State Board of Education to assure that adequate notice has been received by the Department of Education and to provide a record for the school district board of directors sending the request for approval.

- 10.03.2.2 Upon review of the submitted data for any contract, including an employment contract, the Commissioner, within twenty (20) days of receipt of the resolution and other relevant data, shall approve or disapprove in writing the board's request.
- 10.03.2.3 The Commissioner may request additional information or testimony before ruling on a request. If additional data are needed for a proper determination, the Commissioner shall approve or disapprove the contract within twenty (20) days of receipt of the additional requested data.
- 10.03.2.4 If the Commissioner does not respond to the public educational entity within the twenty-day period or request additional time or data for proper review of the contract, the contract shall be deemed to be approved by the Commissioner.
- 10.03.2.5 If approved, the Commissioner shall issue an approval letter stating all the relevant facts and circumstances considered and any restrictions or limitations pertaining to the approval. The Commissioner may grant the approval for a particular transaction or contract, a series of related transactions or contracts, or employment contracts. However, the approval shall not be granted for a period greater than two (2) complete and consecutive fiscal years, excluding employment contracts.
- 10.03.2.6 No contract subject to the Commissioner's review and approval shall be valid or enforceable until an approval letter has been issued by the Commissioner or the Commissioner fails to respond to the public educational entity within the time periods specified in this section.

- 10.04 Records: The Department of Education and the public educational entity shall maintain, under their respective record retention policies, a record and copy of all documentation relating to transactions or contracts with board members or members of their families.
- 10.05 Providing False or Incomplete Information: Any board member or other person knowingly furnishing false information or knowingly not fully disclosing relevant information necessary for a proper determination by the public educational entity or the Commissioner shall be guilty of violating the provisions of these rules and Ark. Code Ann. § 6-24-101 et seq.
- 10.06 School board members should also be mindful of the requirements of Ark. Code Ann. § 6-13-616, which prohibits school board members from being employed by the school district they serve.

11.00 ADMINISTRATORS

- 11.01 Except as otherwise provided, it is a breach of the ethical standards for an administrator to contract with the public educational entity employing him or her if the administrator has knowledge that he or she is directly or indirectly interested in the contract.
- 11.02 Except as otherwise provided, it is a breach of the ethical standards for an administrator to contract with any public educational entity if the administrator has knowledge that he or she is directly interested in the contract.
- 11.03 Family Members as Employees: These rules do not prohibit an administrator's family members from being employed by the public educational entity the administrator serves or any other public educational entity. However, a member of an administrator's immediate family or former spouse may not be initially employed as a disbursing officer of the public educational entity where the administrator is employed unless the public educational entity receives written approval from the Commissioner. Before issuing written approval or denial, the Commissioner shall request the Division of Legislative Audit to review the internal controls, including the segregation of duties, present at the public educational entity. The Division of Legislative Audit shall report its findings to the Commissioner.
- 11.04 Exceptions:
- 11.04.1 In unusual and limited circumstances and only with prior written approval from the Commissioner, an administrator may contract with a public educational entity other than the public educational entity employing him or her.

- 11.04.2 In unusual and limited circumstances and only with prior written approval from the Commissioner, an administrator's family members may contract with a public educational entity employing the administrator.
- 11.04.3 An administrator seeking to contract with other public educational entities, or an administrator's family member seeking to contract with the public educational entity employing the administrator, shall first present the request, with all relevant facts and circumstances justifying approval, to the board currently employing the administrator at an open meeting. Such request should include without limitation the contract disclosure form (Form B).
- 11.04.4 After reviewing the request in an open meeting, the board may, by written resolution (Form C), approve the contract subject to approval by the Commissioner. A copy of the approval resolution (Form C) and all relevant data, including Form B, shall be forwarded by the board president to the Commissioner.
- 11.04.4.1 The written resolution and other relevant data shall be sent by certified mail, return receipt requested, or other method approved by the State Board of Education to assure that adequate notice has been received by the Department of Education and to provide a record for the school district board of directors sending the request for approval.
- 11.04.4.2 Upon review of the submitted data, the Commissioner shall, within twenty (20) days of receipt of the resolution and other relevant data, approve or disapprove in writing the board's request.
- 11.04.4.3 The Commissioner may request additional information or testimony before ruling on a request. If additional data is needed for a proper determination, the Commissioner shall approve or disapprove the contract within twenty (20) days of receipt of the additional requested data.
- 11.04.4.4 If the Commissioner does not respond

to the public educational entity within the twenty-day period or request additional time or data for a proper review of the contract, the contract shall be deemed to be approved by the Commissioner.

- 11.04.4.5 If approved, the approval letter shall state all relevant facts and circumstances considered in the approval and shall state any restrictions or limitations of the approval. The Commissioner may grant an approval for a particular transaction or a series of related transactions. No approval shall be granted for a period greater than two (2) complete and consecutive fiscal years.
- 11.04.5 The Department of Education and the public educational entity shall maintain, under their respective record retention policies, a record and copy of all documentation relating to an exemption from the provisions of these rules.
- 11.04.6 A contract subject to this section is not valid until the Commissioner:
 - 11.04.6.1 Approves the contract; or
 - 11.04.6.2 Fails to respond to the public educational entity within the time periods specified in this section.
- 11.05 Providing False or Incomplete Information: Any administrator knowingly furnishing false information or knowingly not disclosing relevant information necessary for a proper determination by the public educational entity or the Commissioner shall be guilty of violating the provisions of these rules and Ark. Code Ann. § 6-24-101 et seq.
- 11.06 “Contract” defined: For the purposes of this section only, “contract” does not apply to employment contracts issued to an administrator of a public educational entity for administrative or other duties such as, but not limited to, teaching, bus driving, or sponsorship of clubs or activities.
- 11.07 Compensation for Officiating Athletic Events: Nothing in this section prohibits administrators from receiving compensation for officiating school-sponsored athletic activities with any public education entity.
- 11.08 Compensation for Conducting Seminars: Nothing in this section prohibits

administrators from receiving compensation for conducting seminars for, or making presentations to, public educational entities other than the public educational entity employing them.

12.00 EMPLOYEES

12.01 Except as otherwise provided, it is a breach of the ethical standards for an employee to contract with the public educational entity employing him or her if the employee has knowledge that he or she is directly interested in the contract.

12.02 Exceptions

12.02.1 Approval by Board: In unusual and limited circumstances, a public educational entity's board may approve a contract between the public educational entity and the employee if the board determines that the contract is in the best interest of the public educational entity.

12.02.1.1 The approval by the public educational entity's board shall be documented by written resolution (Form C) after fully disclosing the reasons justifying the contract in an open meeting. Such disclosure should include without limitation the contract disclosure form (Form B). The resolution shall state the unusual circumstances necessitating the contract and shall document the restrictions and limitations of the contract.

12.02.1.2 Any board member directly or indirectly interested in the proposed contract shall leave the meeting until the voting on the issue is concluded, and the absent member shall not be counted as having voted.

12.02.2 Independent Approval: If it appears that the total transactions with an employee for a fiscal year total, or will total, five thousand dollars (\$5,000) or more, the superintendent or other chief administrator of the public educational entity shall forward the written resolution (Form C) along with all relevant data, including Form B, to the Commissioner for independent review and approval.

12.02.2.1 The written resolution and other relevant data shall be sent by certified mail, return receipt requested, or other method approved by the State Board of

Education to assure that adequate notice has been received by the Department of Education and to provide a record for the school district board of directors sending the request for approval.

- 12.02.2.2 Upon review of the submitted data, the Commissioner shall, within twenty (20) days of receipt of the resolution and other relevant data, approve or disapprove in writing the board's request.
- 12.02.2.3 The Commissioner may request additional information or testimony before ruling on a request. If additional data is needed for a proper determination, the Commissioner shall approve or disapprove the contract within twenty (20) days of receipt of the additional requested data.
- 12.02.2.4 If the Commissioner does not respond to the public educational entity within the twenty-day period or request additional time or data for a proper review of the contract, the contract shall be deemed to be approved by the Commissioner.
- 12.02.2.5 If approved, the Commissioner shall issue an approval letter stating all relevant facts and circumstances considered and any restrictions or limitations pertaining to the approval. The Commissioner may grant the approval for a particular transaction or series of related transactions. However, approval shall not be granted for a period greater than two (2) complete and consecutive fiscal years.
- 12.02.2.6 No contract subject to the Commissioner's review and approval shall be valid or enforceable until an approval letter has been issued by the Commissioner or the Commissioner fails to respond to the public educational entity within the time periods specified in this section.

12.03 Documentation: The Department of Education and the public educational entity shall maintain, under their respective record retention policies, a record and copy of all documentation relating to transactions with employees.

- 12.04 Providing False or Incomplete Information: Any employee or other person knowingly furnishing false information or knowingly not fully disclosing relevant information necessary for a proper determination by the public educational entity or the Commissioner shall be guilty of violating the provisions of these rules and of Ark. Code Ann. § 6-24-101 et seq.
- 12.05 “Contract” defined: For the purposes of this section only, the term “contract” does not apply to employment contracts issued to public educational entity employees or other transactions for the performance of teaching or other related duties such as, but not limited to, bus driving, sponsorship of clubs or activities, tutoring, summer school duties, or working at school sponsored events.
- 12.06 Technology Employees: All transactions involving the purchase, lease, acquisition, or other use of computers, software, copies, or other electronic devices from family members of an employee responsible for establishing specifications or approving purchases of such equipment shall be approved according to the requirements of this section regarding the purchase from an employee with a direct interest in the transaction.

13.00 REIMBURSEMENT OF EXPENSES

Nothing in these rules prevents board members, administrators, or employees from being reimbursed by the appropriate public educational entity for necessary and documented travel or other job-related expenses in accordance with law and school district policy.

14.00 EDUCATIONAL AWARDS, RECOGNITIONS, GRANTS AND GIFTS

Nothing in these rules prohibits administrators or employees of public educational entities from receiving monetary or other awards, grants, or benefits from entities generally recognized as providing benefits based upon exceptional skills or exemplary contributions to education.

15.00 REGISTRATION, TRAVEL, CONVENTIONS AND SEMINARS

- 15.01 Board members, administrators and employees of a public educational entity are prohibited from receiving any payment or reimbursement from a vendor for any registration, travel, lodging, food, entertainment or other expenses not directly associated with an educational interest or business interest of the public educational entity.

- 15.02 Board members, administrators and employees of a public educational entity are prohibited from receiving any trip or attending any convention or seminar which is paid for by a vendor when the purpose for the trip or attendance at the convention or seminar is not directly associated to an educational interest or business interest of the public educational entity.
- 15.03 Board members, administrators and employees of a public educational entity are prohibited from receiving any gift or award from any public educational entity except as allowed for by Arkansas law.
- 15.04 All public educational entities shall maintain a record and copy for at least three (3) years of all documentation relating to payments or reimbursements made by a vendor on behalf of a board member, administrator or employee for travel, lodging, food, registration, entertainment, or other expenses when the payments or reimbursements total \$300.00 or more per fiscal year per individual board member, administrator, or employee.
- 15.05 Any board member, administrator or employee of a public educational entity that violates any provisions of these rules may be subject to the penalties and sanctions provided for in Section 17.00 of the rules.

16.00 FILING STATEMENT OF FINANCIAL INTEREST

- 16.01 Every board member, public and charter school superintendent, or executive director of a public school or educational cooperative shall timely file a financial statement of interest as required by Ark. Code Ann. § 21-8-701 et seq. The financial statement of interest and instructions for completing and filing the financial statement of interest can be found on the website of the Arkansas Ethics Commission: <http://www.arkansasethics.com/>.
- 16.02 Any person required to file a financial statement of interest as required under Arkansas law who fails to file said financial statement of interest shall be in violation of the provisions of these rules and regulations and may be subject to the sanctions and penalties provided for in Section 17.00 of these rules.

17.00 ADMINISTRATIVE SANCTIONS AND PENALTIES

- 17.01 The Department of Education may review alleged violations of these rules and of Ark. Code Ann. § 6-24-101 et seq. If the Department of Education reviews the allegations and the Commissioner determines that there is adequate evidence of a violation, the Commissioner may refer the allegations to the State Board of Education for review. If a licensed educator is alleged to have violated these rules or Ark. Code Ann. § 6-24-101 et seq., the Commissioner may refer the allegation(s) against the licensed educator to the Professional Licensure Standards Board in lieu of following the procedures listed below.

- 17.02 Upon the State Board's approval to review the alleged violation and after reasonable notice in writing to all parties, the State Board may schedule a hearing to determine whether an administrator or employee has knowingly violated the provisions of these rules or Ark Code Ann. § 6-24-101 et seq. At the State Board hearing, a member of the Arkansas Department of Education or a member of the Professional Licensure Standards Board staff, as appropriate, shall present the allegations against the administrator or employee.
- 17.03 A hearing by the State Board shall be subject to the following procedures:
- 17.03.1 Each party will have the opportunity to present an opening statement of no longer than five (5) minutes, beginning with the representative of the Arkansas Department of Education or the Professional Licensure Standards Board. The Chairperson of the State Board may, only for good cause shown and upon the request of either party, allow either party additional time to present their opening statements.
 - 17.03.2 Each party will be given thirty (30) minutes to present their cases, beginning with the representative of the Arkansas Department of Education or the Professional Licensure Standards Board. The Chairperson of the State Board may, only for good cause shown and upon the request of either party, allow either party additional time to present their cases.
 - 17.03.3 Every witness giving oral testimony must be sworn under oath by the court reporter and shall be subject to direct examination, cross examination, and questioning by the State Board.
 - 17.03.4 For the purposes of the record, documents offered during the hearing by the Arkansas Department of Education or the Professional Licensure Standards Board shall be clearly marked in sequential, numeric order (e.g. 1, 2, 3).
 - 17.03.5 For the purposes of the record, documents offered during the hearing by the administrator or employee shall be clearly marked in sequential, alphabetic letters (e.g. A, B, C).
 - 17.03.6 The Arkansas Department of Education or the Professional Licensure Standards Board shall have the burden of proving the basis for the violation by a preponderance of the evidence.
- 17.04 After presentation of all evidence, if the State Board determines that the

administrator or employee knowingly violated the provisions of these rules, the State Board may provide any or all of the following administrative remedies:

- 17.04.1 Issue a letter of reprimand; or
 - 17.04.2 Suspend or revoke the administrator's or teacher's Arkansas teaching license for a definite period, or permanently.
- 17.05 After reasonable notice and opportunity for a hearing, a board of a public educational entity may take appropriate administrative remedies against an administrator or employee that has allegedly violated the provisions of these rules. If an administrator or employee of a public educational entity is charged by the prosecuting attorney for a possible violation of this chapter, the public educational entity's board may, after reasonable notice and opportunity for a hearing, place the individual charged on leave, with or without pay, dismiss the individual, or provide any other proper administrative remedy. If the individual is dismissed by the board due to charges being filed for an alleged violation of these rules, any employment contracts with the public educational entity shall be deemed void from the date of the action of the board.

18.00 NOTICE OF POTENTIAL CRIMINAL PENALTIES

- 18.01 Any board member, administrator, employee, or nonemployee who shall knowingly violate the provisions of Ark. Code Ann. § 6-24-101 et seq. shall be guilty of a felony.
- 18.02 Upon pleading guilty or nolo contendere to or being found guilty of violating the provisions of Ark. Code Ann. § 6-24-101 et seq., the court shall order restitution to the public educational entity.
- 18.03 In addition, the court may fine the violator in any sum not to exceed the greater of ten thousand dollars (\$10,000) or double the dollar amounts involved in the transactions, sentence the violator to prison for not more than five (5) years, or impose both a fine and imprisonment.

19.00 REQUEST FOR REVIEW OF TRANSACTIONS

At the request of a board of a public educational entity, the executive administrator at a public educational entity, the Commissioner, or the Legislative Joint Auditing Committee, the appropriate prosecuting attorney shall review contracts or transactions for compliance with the provisions of Ark. Code Ann. § 6-24-101 et seq.

20.00 BOARD POSITION VACANT UPON CONVICTION

If a board member is found guilty of violating the provisions of Ark. Code Ann. § 6-24-101 et seq., the board member shall immediately cease to be a board member, the position is declared vacant, and a replacement shall be named as provided by law.

21.00 ENFORCEMENT OF CRIMINAL SANCTIONS BY THE PROSECUTING ATTORNEY

- 21.01 It shall be the duty and responsibility of the prosecuting attorneys to supervise compliance with Ark. Code Ann. § 6-24-101 et seq. and prosecute violators.
- 21.02 If the prosecuting attorney fails or refuses to enforce this chapter when the facts are known by the prosecuting attorney, or are called to his or her attention, the Attorney General or any citizen of this state may bring mandamus proceedings to compel the prosecuting attorney to perform his or her duties.
- 21.03 All criminal actions related to alleged violations of this chapter shall be filed in circuit court and shall be subject to the criminal rules and procedures of this state.

22.00 FORM PROCEDURES AND REQUIREMENTS

- 22.01 For purposes of these rules the following attached Forms A – C are herein incorporated into these rules as Appendix Forms A – C and supporting documents.
- 22.02 A public educational entity shall use Forms A – C when such form is specifically required by any section of these rules.
- 22.03 A public educational entity seeking independent review and approval from the Commissioner shall submit a separate contract disclosure form (Form B) and written resolution (Form C) of approval for each contract involving a different party or entity.

NOTIFICATION LETTER

(Date)

Dear Board Members, Administrators and Employees:

A.C.A. § 6-24-101 et seq. requires full open disclosure and approval before a school district board member, administrator or employee may enter into contracts or other transactions with the school district where he/she serves or is employed.

A.C.A. § 6-24-101 et seq. does not apply to reimbursements paid for proper work-related expenses. However, in the case of hiring family members of administrators and/or board members, the district must meet all requirements set forth in A.C.A. § 6-24-101 et seq.

A.C.A. § 6-24-101 et seq. applies when the board member, administrator or school employee is “financially interested” or “directly interested” in the transaction. “Financially interested” means ownership or more than 5% interest; holding a position of officer, director, trustee, partner, or top level management; and/or the employee’s compensation is based in whole or in part on transactions with the public education entity. For board members and administrators, restrictions may also apply to family members. “Directly interested” means receiving compensation or other benefits personally or to a business or other entity in which the individual has a financial interest or receives other benefits. an individual’s household from the person, business, or entity contracting with the public educational entity.

Therefore, board members, administrators and employees of this district have an affirmative obligation under A.C.A. § 6-24-101 et seq. to disclose relationships with vendors before the district enters into the contract or before services are performed. Disclosure is to be made to the superintendent of the district. Forms for this purpose will be provided by the district.

All transactions involving the purchase, lease, acquisition, or other use of computers, software, copiers, or other electronic devices from family members of an employee responsible for establishing specifications or approving purchases of such equipment shall be approved according to the requirements of Arkansas law regarding the purchase from an employee with a direct interest in the transaction.

A.C.A. § 6-24-101 et seq. requires proper disclosure and approval of the transaction at an open board meeting. In certain instances, approval by the Commissioner of the Department of Education is required.

Therefore, every district board member, administrator or employee will be required to disclose any potential vendor relationship by completing a disclosure form provided by the district. Failure to fully disclose could result in criminal charges being brought against the board member, administrator or employee. A copy of A.C.A. § 6-24-101 et seq. is available in the central office if you wish to review it. The law may also be viewed at www.arkleg.state.ar.us.

Sincerely,

Superintendent

Please sign below to acknowledge receipt of this notification.

Board Member, Administrator or Employee

Date

Draft

B**CONTRACT DISCLOSURE FORM**

Name of Public Educational Entity: _____

Name of Person Disclosing Transaction: _____

***Note: Fully complete this form and return to the administration office.
NO TRANSACTION OR SERVICE MAY BE RENDERED UNTIL THIS
FORM HAS BEEN COMPLETED AND APPROVED. A.C.A. § 6-24-101 et
seq. requires FULL and COMPLETE DISCLOSURE of transactions with
public educational entities. KNOWINGLY FAILING to FULLY DISCLOSE
pertinent information relating to a transaction could result in criminal charges.***

I am a (an) ☐ Board Member ☐ Administrator ☐ Employee

Note: "Board member" means any board member, director, or other member of a governing body of a public educational entity.

"Administrator" means any superintendent or assistant superintendent or his or her equivalent, open-enrollment public charter school director, school district treasurer, business manager, or other individual directly responsible for entity-wide purchasing.

"Employee" means a full-time employee or part-time employee of a public educational entity.

Mailing Address _____ City _____ State _____ Zip _____

Home Telephone: _____ Work Telephone: _____

Nature of transaction subject to disclosure and approval: _____

Estimated dollar amount of transactions with public educational entity for entire school year: _____

Total dollar amount of transactions to date for current fiscal year: _____

Check One:

- ☐ I have a financial interest in the transaction with the public educational entity.
- ☐ A family member has a financial interest in the transaction with the public educational entity.
- ☐ Both a family member and I have a financial interest in the transaction with the public educational entity.

Nature of financial interest: (State how you and/or family members are financially interested in the transaction): _____

Justification for Approval: (State reason why you believe the transactions are in the best interest of the public educational entity. State the unusual and limited circumstances involved.)

☐ Check here if Emergency Transaction as defined by A.C.A. § 6-24-101(9) and Ark. Code Ann. § 6-24-109.

PLEASE ATTACH ANY OTHER ADDITIONAL INFORMATION OR DOCUMENTS YOU BELIEVE ARE NECESSARY FOR A FULL, COMPLETE, AND ACCURATE DISCLOSURE OF THE FACTS AND CIRCUMSTANCES OF THE TRANSACTIONS.

SIGNATURE: _____

DATE: _____

FOR OFFICE USE ONLY:

Date completed form received by district: _____

School Official's Signature

Telephone Number

FAX Number

Local Board Action:

☐ APPROVED

☐ DISAPPROVED

Date Presented to Board: _____

Board President's Signature: _____

Required to be presented to the Commissioner of the Department of Education for written approval: ☐ YES ☐ NO

Written Adopted Resolution Attached: ☐ YES ☐ NO

Required Additional Documentation: _____

Date Certified to ADE: _____

Date Commissioner's Written Approval received by district: _____

Effective Date: _____

Please return by certified mail to: Office of the Commissioner
Arkansas Dept. of Education
#4 Capitol Mall, Room 304-A
Little Rock, AR 72201

RESOLUTION
A.C.A. § 6-24-101 et seq.

Whereas the _____ School District Board of Directors met in a (regular/special), open, and properly-called board meeting on (MM/DD/YY), in (location).

Whereas (Number) members were present, a quorum was declared by the chair.

Whereas the Board of Directors received a recommendation to adopt a resolution to enter into a contract with _____

Full disclosure of all relationships and interest as required by A.C.A. § 6-24-101 et seq. that are relevant to proposed contract:

Specific facts and reasons for justifying the contract were:

The unusual and limited circumstances necessitating the contract were:

List of relevant data enclosed supporting the unusual and limited circumstances:

Note: For employment contracts, the following information may be necessary to support a finding of unusual and limited circumstances:

- *A copy of the job vacancy announcement or posting;*
- *A description of how/where the job vacancy announcement was posted;*
- *Copies of applications received;*
- *A list of those applicants who were interviewed;*
- *Interview/Applicant score sheets kept by the interviewer or hiring committee;*
- *A copy of the interviewer's or hiring committee's recommendation(s); and*
- *Specific justification of why the selected applicant is the best qualified candidate.*

For contracts and transactions other than employment contracts, the following information may be necessary to support a finding of unusual and limited circumstances:

- *Request for bids (if bids were required);*
- *Copies of bids submitted by interested vendors (if bids were required);*
- *Price lists or quotes by interested vendors;*
- *Number of bidders or interested vendors with names and addresses; and*
- *A list of those vendors offering similar services in the area.*

Whereas _____, board member(s) having declared an interest in the proposed contract, left the meeting prior to the discussion of the contract and did not return to the meeting room until the voting on the contract had been concluded.

Whereas the Board, after serious consideration, moved to approve the contract with:

Whereas the contract was approved with the following restrictions and/or limitations:

Whereas the period of the contract shall be from _____ to _____.

Therefore, due to the specific reasons cited above, it is hereby declared to be the intent of the _____ School District Board of Directors to award this contract to _____

As is required by A.C.A. § 6-24-101 et seq., the contract is contingent upon approval by the Commissioner of the Arkansas Department of Education, if required. If approval is denied, this contract approved by the Board would be null and void.

Superintendent

Board President

Date

Date

Public Comments – Ethical Guidelines and Prohibitions for Educational Administrators, Employees, Board Members, and Other Parties

Date	Respondent	Comment	ADE Response
9/12/13	Charles Warren, Director of Financial Services, Ft. Smith School District	<p>Explain the purpose of the change to the definition of “directly” or “directly” interested in Section 3.11.</p> <p>It appears the change requires an employee to disclose if compensation is received to his or her household. A spouse of child living in the same house as the employee must disclose the relationship to the school board and possible ADE.</p> <p>Do you really expect Districts to keep up with living arrangements on an employee? This is not just limited to in-laws temporarily living with employees, but even “significant others”? Are we now asking about personally (sic) living arrangements outside of marriage?</p> <p>Was this expansion necessary or required?</p>	<p>Comment Considered. The change was based on Act 608 of 2013. No changes were made to the rules as a result of this comment.</p> <p>Comment considered. Section 3.07 was added to the rules to clarify who is required to disclose transactions with the district.</p> <p>Comment considered. If an employee meets the definition of “directly interested” he or she will be required to disclose the relationship/transaction. No changes were made to the rules as a result of this comment.</p> <p>Comment considered. The changes made were based on Act 608 of 2013. No changes were made to the rules as a result of this comment.</p>
10/1/13	Charles Warren, Director of Financial Services, Ft. Smith School District	<p>Were the changes to the rules based on legislation?</p> <p>The term “household” should be defined. It is not clear. Children of employees, especially high school and college age kids, who keep books or work the concession stand for the district would have to disclose these transactions.</p> <p>Spouse/family members of employees were not previously required to disclose transactions.</p> <p>What is the timeline for implementation?</p>	<p>Comment Considered. The change was based on Act 608 of 2013. No changes were made to the rules as a result of this comment.</p> <p>Comment considered. Section 3.07 was added to the rules to clarify who is required to disclose transactions with the district.</p> <p>Comment considered. The previous definition of “directly interested” included the transactions in which the employee had a financial interest or received other benefits. The “other benefits” language of the prior definition included many spousal transactions if the employee received “other benefits” from the transactions with the district. No changes were made to the rules as a result of this comment.</p> <p>Comment considered. Act 608 of 2013 became effective on August 16, 2013. The changes to the rules will become effective 30 days after filing. To the extent the law conflicts with the rules currently in effect, the law takes precedence. No changes were made to the rules as a result of this comment.</p>
10/4/13	Jeff Williams, Wilbur Mills Co-op	Financial interest should be removed from the forms because the term is no longer used in the definitions.	Comment considered. “Financial interest” is still used in the definition of “indirectly interested.” The forms were updated to say “interest” rather than “financial interest.”
10/22/13	Tripp Walter, APSRC	Act 608 of 2013 amended the definition of “directly” or “directly interested.” A possible effect of the new definition is an expansion of who would be required to disclose transactions. Definitions of “individual household” and “other benefits” are	Comment considered. The previous definition of “directly interested” included the transactions in which the employee had a financial interest or received other benefits. The “other benefits” language of the prior definition did include many

Public Comments – Ethical Guidelines and Prohibitions for Educational Administrators, Employees, Board Members, and Other Parties

		proposed.	spousal transactions if the employee received “other benefits” from the transactions with the district. Section 3.07 was added to the rules to clarify who is required to disclose transactions with the district.

Arkansas Department of Education
Rules Governing the School District Educational Excellence Trust Funds

1.00 ~~Legislative Authority~~ PURPOSE

- 1.01 These ~~regulations~~ rules shall be known as Arkansas Department of Education ~~regulations~~ Rules ~~Governing the distribution~~ Governing the School District of Educational Excellence Trust Fund ~~s to school districts.~~
- 1.02 ~~These regulations are enacted pursuant to the State Board of Education's authority under Ark. Code Ann. 6-11-105 (Repl. 1993) and 6-20-307 (Supp. 1995).~~ The purpose of these rules is to provide the process and procedures necessary to calculate and allocate the Educational Excellence Trust Fund available to school districts.

2.00 ~~Purpose~~ AUTHORITY

- 2.01 ~~The purpose of these regulations to provide the method for allocation of Education Excellence Trust Funds to school districts, beginning with the 1996-97 school year.~~ The Arkansas State Board of Education promulgated these rules pursuant to the authority granted to it by Ark. Code Ann. §§ 6-11-105, 6-5-301 et seq., 6-20-2301 et seq., 19-5-942, and 25-15-201 et seq., and Acts 1138 and 1278 of 2013.

3.00 ~~Definitions~~ DEFINITIONS

As used in these rules:

- 3.01 „Educational Excellence Trust Fund„s (Trust Funds) ~~are defined as funds~~ means a fund for the Arkansas Department of Education made available to school districts for ~~teacher's~~ teacher salaries as provided for by Ark. Code Ann. § 6-5-302~~1~~ et seq.
- 3.02 ~~State Equalization Funding is defined as the total state equalization funding per student provided to school districts as defined by Ark. Code Ann. § 6-5-303 (19) (Enacted by Act 917 of 1995).~~ „State Foundation Funding„ means the same as the definition set forth in Ark. Code Ann. §6-20-2303(21) and is the amount of state financial aid provided to a school district under Ark. Code Ann. § 6-20-2305 (a).

4.00 ~~Calculation~~ CALCULATION

- 4.01 ~~Calculate the percent Trust Funds are of State Equalization Funding by dividing~~ Divide the Arkansas Department of Education total educational Trust Funds excellence trust fund available for distribution by the state

total distribution of state foundation funding to determine the percentage of state foundation funding that is the educational excellence trust fund. ~~State Equalization Funding.~~

- 4.02 Calculate each district's ~~Trust Funds~~ educational excellence trust fund amount by multiplying the result of Section 4.01 ~~times~~ by each district's state foundation funding amount. ~~State Equalization Funding.~~
- 4.03 Changes to the total educational excellence trust fund available for distribution or changes to the state foundation funding amount in one or more school districts may result in revised educational excellence trust fund amounts.

5.00 ALLOCATION

5.01 To determine if a „salary increase,, is required:

5.01.1 Compare the Trust Fund amount shown on the final State Aid Notice for the current school year with the highest Trust Fund amount since the establishment of the Trust Fund (1991-1992 school year).

5.01.2 If the current school year Trust Fund amount is the highest amount on record since the 1991-1992 school year, subtract the previous highest amount from the current school year amount. The district is obligated to pay this increase in Trust Fund amount in the form of salaries, social security and retirement matching for current licensed personnel positions.

5.01.3 To determine the amount of the increase in Section 5.01.2 to allocate to salaries, social security (FICA), and retirement matching, first determine the current year percentage of social security (FICA) and retirement matching.

5.01.3.1 Using for example, 2012-2013 school year, the social security rate of 7.65% and the retirement matching of 14.00%, the amount of Trust Fund increase to be paid in salaries is the Trust Fund increase less the 7.65% social security and the 14.00% retirement matching. Divide the Trust Fund increase by 1.2165 (1+.0765+.14) to determine the salary obligation.;
~~which must be distributed equally to licensed employees.~~

Example: If Trust Fund increase to be paid in salaries is: \$12,000

12,000 / 1.2165 =	\$9,864
FICA 7.65% =	755
RET 14.00% =	1,381
Total obligation:	12,000

5.01.3.2 The difference between the trust fund increase and the calculated salary obligation should be exactly enough to cover the Social Security (FICA) and the retirement obligations.

5.02 If the amount obligated to be paid in salaries is less than the annual increase provided by the district for experience or advanced hours or degrees, there is no obligation to provide an additional salary increase or to change the salary schedule as a result of the Trust Fund increase.