

DATA		Initial Per-Student Revenue	Revenue Code	Fund/SOF Code
1.	2018 Real Assessment	49,517,262	\$	4,915.73
2.	2018 Personal Assessment	24,151,815	\$	6,899.00
3.	2018 Utility Assessment	16,539,140	\$	1,983.27
4.	2018 Total Assessment	90,208,217	\$	7,726,761
5.	98% of URT X Assessment	2,210,101.32	\$	
6.	Net Revenues		\$	288
7.	2018 Calendar Year Calc. Misc. Funds ¹ - R	3,157	\$	89,005.50
8.	2019 Calendar Year Calc. Misc. Funds ¹ - R		\$	0.00000
9.	2017-18 ADM (Qtrs. 1-3 Avg.)	450.49		
10.	2018-19 ADM (Qtrs. 1-3 Avg.)	450.24		
11.	2018-19 ADM (Qtr. 4) for SGF	447.75		
12.	2019-20 ADM (Qtr. 1) for SGF			106.56
13.	2019-20 ADM (Qtr. 2) for SGF			38.30
14.	2019-20 ADM (Qtr. 3) for SGF			38.30

FUNDING		Amount	Statutory Code/Acts of 2019	Restricted	Revenue Code	Fund/SOF Code
28.	State Foundation Funding Aid (\$6,899)	892,947	6-20-2303, 6-20-2305, 6-20-2308, Act 667	No	31101	2001
29.	98% of URT X Assessment less Net Revenues ²		6-20-2303, 6-20-2305	No	31103	2001
30.	Educational Excellence Trust Fund ³ - R	226,280	6-5-301 et seq., Act 170	Yes	32370	2275
31.	Alternative Learning Environment (\$4,700) - R	36,316	6-20-2303, 6-20-2305, Act 667	Yes	32371	2276
32.	English Language Learners (\$345) - R		6-20-2303, 6-20-2305, Act 667	Yes	32381	2281
33.	ESA Funding ⁴ (\$526/\$1,051/\$1,576) - R	151,488	6-20-2303, 6-20-2305, Act 1083	Yes	32381	2281
34.	ESA Transitional Funding ⁴ (Rate Varies) - R	0	6-20-2305, Act 1083	Yes	32381	2281
35.	ESA Funding Withholding ⁴		6-20-2305, Act 1083			
36.	ESA Growth Funding ⁴ - R	0	6-20-2305, Act 1083	Yes	32381	2281
37.	Professional Development (\$27.40) - R	12,337	6-20-2303, 6-20-2305, Act 667	Yes	32256	2223
38.	Bonded Debt Assistance (\$18.03) - R	0	6-20-2503	Yes	32915	2001
39.	Isolated Funding		6-20-601, 6-20-603	Yes	31500	2212
40.	Special Needs Isolated Funding ⁵		6-20-604 (c), (d) & (e)	Yes	31500	2212
41.	Special Needs Small District Funding ⁵		6-20-604 (f)	No	32249	2920
42.	Special Needs Isolated Transportation ⁵		6-20-604 (h)	Yes	32248	2228
43.	Declining Enrollment Funding ⁵ - R	862	6-20-2305	No	31460	2218
44.	Declining Enrollment Adequacy		6-20-2305	No	31460	2218
45.	Student Growth - PYQtr.4 + CYQtrs.1,2 & 3 ⁵ - R		6-20-2303 & 2305	No	31450	2217
46.	Enhanced Transportation Funding	0	6-20-2309, Act 667	No	31400	2222

ACA-Arkansas code annotated, ADM-average daily membership, ALE-alternative learning environment, Avg.-average, Calc.-calculated, CY-current year, ESA-enhanced student achievement funding, FTE-full-time equivalent, FY-fiscal year, LEA-local education agency, Misc.-miscellaneous, NSL-national school lunch, PY-prior year, Qtr.-quarter, R-state board rule, SGF-student growth funding, SOF-source of fund, URT-uniform rate of tax

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