

Annual Statistical Report 2010-2011

County: WHITE

PANGBURN SCHOOL DISTRICT

LEA:7309000

		2010-2011	2011-2012			2010-2011	2011-2012
		<u>Actual</u>	<u>Budget</u>			<u>Actual</u>	<u>Budget</u>
1	Area in Square Miles	106		CURRENT EXPENDITURES			
2	ADA	710		Instruction:			
3	ADA pct Change over 5 Yrs.	4%		49	Regular Instruction	3,014,047	2,916,343
4	4 QTR ADM	745		50	Special Education	344,018	485,488
5	Prior Year 3QTR ADM	737		51	Workforce Education	324,184	323,281
6	Assessment	78,716,660		52	Adult Education	0	0
7	M&O Mills	25.00		53	Compensatory Education	155,713	194,651
8	URT Mills	25.00		54	Other	170,442	143,388
9	M&O Mills in Excess of URT	0.00		55	Total Instruction	4,008,404	4,063,151
10	Dedicated M&O Mills	0.00		District Level Support:			
11	Debt Service Mills	16.40		56	General Administration	181,624	217,374
12	Total Mills	41.40		57	Central Services	141,467	184,844
13	Total Debt Bond/Non-Bond	11,016,131		58	Maintenance & Operations of Plant	586,463	815,971
State and Local Revenue:				59	Student Transportation	306,608	268,811
14	Property Tax Receipts (Including URT)	2,180,382	3,223,250	60	Other District Level Support Services	4,002	0
15	Other Local Receipts	669,761	388,327	61	Total District Support Services	1,220,163	1,487,000
16	Revenue from Intermediate Sources	3,308	0	School Level Support:			
17.1	Foundation Funding (Excl URT)	3,174,721	2,650,367	62	Student Support Services	309,305	349,792
17.2	Tax Collection Rate Guarantee	37,919	0	63	Instructional Staff Support Services	539,519	544,769
18	Student Growth Funding	52,867	0	64	School Administration	331,377	358,440
19	Declining Enrollment Funding	0	0	65	Total District Support Services	1,180,202	1,253,001
20	Consolidation Incentive/Assistance	0	0	Non-Instructional Services:			
21	Isolated Funding	0	0	66	Food Service Operations	410,948	491,176
22	Supplemental Millage Incentive Funding	60,613	48,490	67	Other Enterprise Operations	169	0
23	Other Unrestricted State Funding	0	0	68	Community Operations	199,146	224,870
24	Total Unrestricted Revenue from State and Local Sources	6,179,571	6,310,434	69	Other Non-Instructional Services	0	0
Restricted Revenue from State Sources:				70	Total Non-Instructional Services	610,263	716,046
25	Adult Education	0	0	71	Facilities Acquisition and Construction	5,087,829	2,140,335
Regular Education:				72	Debt Service	623,301	754,803
26	Professional Development	30,468	31,589	75	Other Non-Programmed Costs	0	0
27	Other Regular Education	0	0	76	Total Expenditures	12,730,162	10,414,336
Special Education:				77	Less: Capital Expenditures	5,262,303	2,252,433
28	Gifted & Talented	100	1,000	78	Less: Debt Service	623,301	754,803
29	Alternative Learning Environment (ALE)	60,579	28,476	79	Total Current Expenditures	6,844,558	7,407,100
30	English Language Learner (ELL)	0	0	80	Exclusions from Current Expenditures	744,601	
31	National School Lunch Act (NSLA)	210,304	219,098	81	Net Current Expenditures	6,099,958	
32	Other Special Education	3,018	0	82	Per Pupil Expenditures	8,594	
33	Workforce Education	81,153	32,000	83	Personnel - Non-Federal Certified Clsrm FTEs	58.91	
34	School Food Service	2,771	3,500	84	Avg Salary - Non-Fed Certified Clsrm FTEs	43,359	
35	Educational Service Cooperatives	0	0	85	Personnel - Non-Federal Certified FTEs	64.54	
36	Early Childhood Programs	131,220	131,220	86	Avg Salary - Non-Fed Certified FTEs	46,148	
37	Magnet School Programs	0	0	87.1	Legal Balance (funds 1-2-4)	946,980	
38	Other Non-Instructional Programs	1,204,407	14,093	87.2	Categorical Fund Balance	25,815	
39	Total Restricted Revenue from State Sources	1,724,020	460,976	87.3	Deposits with Paying Agents (QZAB)	0	
40	Total Restricted Revenue from Federal Sources	1,143,877	963,583	87.4	Net Legal Bal (Excl Cat & QZAB)	921,166	
Other Sources of Funds:				88	Building Fund Balance (fund 3)	2,212,652	
41	Financing Sources	2,171,372	0	89	Capital Outlay Fund Balance (fund 5)	0	
42	Balances from Consolidated/Annexed District	0	0				
43	Indirect Cost Reimbursement	4,002	0				
44	Gains and Losses from Sale of Fixed Assets	14,988	4,020				
45	Compensation for Loss of Fixed Assets	18,736	5,671				
46	Other	0	20,832				
47	Total Other Sources of Funds	2,209,097	30,523				
48	Total Revenue and Other Sources of Funds from All Sources	11,256,566	7,765,516				



ARKANSAS DEPARTMENT OF EDUCATION

Dr. Tom W. Kimbrell
Commissioner

January 30, 2012

**State Board
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The Honorable Mike Beebe
Governor of Arkansas
Little Rock, Arkansas
and
Members of the Arkansas General Assembly

Dear Governor Beebe and Members of the Arkansas General Assembly:

In compliance with the provisions of A.C.A. §§6-20-2201 et seq., the Annual Statistical Report of the Public Schools of Arkansas, Public Charter Schools, and Education Service Cooperatives, 2010-2011 Actual and 2011-2012 Budgeted,(ASR) is hereby submitted. The Rankings of Selected Items of the Public Schools of Arkansas, 2010-2011 Actual, (Rankings) are also included.

The appendix in the ASR includes Arkansas Public School Computer Network (APSCN) coding specifications for each line item in the report.

The information contained in the report was obtained from the Annual Financial Report (2010-2011 actual) submitted in Cycle 9, due on August 31, 2011, and Budget (2011-2012 budgeted) submitted in Cycle 1, due on September 30, 2011. The information in this report has not been audited.

The school districts are listed according to Local Education Agency (LEA) number in the Rankings report, and are ranked from highest to lowest on the following data:

1. Per-Pupil Expenditures

Net current expenditures divided by the four-quarter Average Daily Attendance (ADA). Arkansas uses the three-quarter Average Daily Membership (ADM) for funding and other analytical purposes. Users of this information should be aware of this difference.

2. Average Daily Attendance

The annual average of the total days of attendance divided by the number of days taught. It includes students who attend school outside the district on a tuition agreement between the respective districts. This report uses the four-quarter average ADA for FY 2010-2011.

3. Average Daily Membership

The annual average (four-quarter) of the total days of attendance and absence divided by the number of days taught in 2010-2011. It includes students who attend school outside the district on a tuition agreement between the respective districts. The prior year's average for the first three (3) quarters is used for State funding purposes.

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4. K-12 Certified Full-Time Equivalent (FTE)

The FTE of K-12 certified personnel employed by the district as K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 certified, non-administrative employees who are paid from the Teacher Salary Fund. Certified employees paid from federal funds are not included.

5. Average Salary of K-12 Certified FTEs

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

6. Certified FTEs

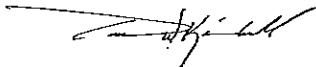
The number of all certified personnel including administrative FTEs, K-12 Classroom FTEs, and other non-administrative personnel employed by the district who are paid from the Teacher Salary Fund. Adult Education employees and certified employees paid from federal funds are not included.

7. Average Salary of Certified FTEs

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

For additional information, please call or write the Office of Accountability and Reporting, Department of Education, Four Capitol Mall, Room 105C, Little Rock, AR 72201. The phone number is (501)682-5059.

Respectfully Submitted,



Tom W. Kimbrell, Ed.D.
Commissioner of Education

**Annual Statistical Report
2010-2011
Report Definitions**

1. Area in Square Miles. The number of square miles within the boundaries of the school district, to the nearest full square mile. The 2010-2011 area in square miles was calculated using the Calculate Geometry tool in ArcGIS (ArcInfo) v10 software. The original district boundary shape-files were obtained from the UALR GIS laboratory.
2. ADA (Average Daily Attendance K-12). The aggregate number of days of attendance of all students during a school year divided by the number of days taught during that year. It includes students who attend school outside the resident district on a tuition agreement between the respective resident and receiving districts. This report uses the four-quarter ADA for FY 2010-2011.
3. ADA Percent Change Over 5 Yrs. The percentage change in the ADA in the district from FY 2005-2006 through 2010-2011 in grades K-12. A negative (-) sign indicates a loss in ADA.
4. Four-Quarter Average Daily Membership (ADM). The number of days of attendance and absence for students in kindergarten through grade twelve (K12) during a school year divided by the total number of days taught in 2010-2011. It includes students who attend school outside the district on a tuition agreement between the respective resident and receiving districts. This number is not used in funding calculations.
5. Prior-Year Three-Quarter ADM. The ADM for the first three (3) quarters of the 2009-2010 school year. This is used for 2010-2011 State Foundation Funding purposes.
6. Assessment. The total of the assessed value of real, personal and utility property in the school district, assessed in calendar year 2010 for taxes collectable in calendar year 2011 and used for Foundation Funding estimate in FY 2012.
7. M & O Mills. The millage levied by the electors of a local school district for the maintenance and operation of the school district.
8. URT Mills. The Uniform Rate of Tax (URT) is a constitutionally imposed property tax of 25-mills on the assessed valuation of all real, personal, and utility property. The net revenues from this tax must be used solely for the maintenance and operation of schools.
9. M&O Mills in Excess of URT. Line 7 minus line 8.
10. Dedicated M & O Mills. The millage levied by the electors of a school district for maintenance and operation purposes specifically stated on the ballot of the school district and limited to three mills.
11. Debt Service Mills. The millage voted by the electors of a school district to be pledged as security for the retirement of bonded indebtedness of the school district.
12. Total Mills. The sum of lines 7, 10, and 11.
13. Total Debt Bond/Non-Bond. As of June 30, 2011, the district total of outstanding commercial bonds, revolving loans, post-dated warrants, lease purchases, and installment loans.

REVENUES

14. Property Tax Receipts (Including URT). Revenue from local sources comprised of property taxes, property tax relief, tax accruals, delinquent taxes, excess commissions, land redemptions, income tax penalties and interest on delinquent taxes and other local taxes.
15. Other Local Receipts. Revenue from local sources other than property taxes, including but not limited to revenue in lieu of taxes, interest on investments, rental income, donations, food service revenues, vending machine revenues, miscellaneous local revenue, and revenue from the county.
16. Revenue from Intermediate Sources. Unrestricted revenue from the county including county general apportionment, severance tax, and other revenue from the county.

17. Foundation Funding.

17.1 State Foundation Funding (Excluding URT). State financial aid provided to school districts. For 2010-2011, state foundation funding is computed as the difference between the foundation funding amount (\$ 6,023) multiplied by the prior-year three-quarter ADM for the district and the sum of 98% of the uniform rate of tax multiplied by the property assessment of the school district, plus calculated miscellaneous funds. For the 2011-2012 fiscal year, state foundation funding is computed using \$6,144 instead of \$6,023 in the preceding calculation.

17.2 Tax Rate Guarantee (98% URT X Assessment less Net Revenues). State financial aid adjustment based on the difference between 98% of the 25 mills uniform rate of tax (URT) multiplied by the assessment and actual net revenues. To school districts that received state foundation funding in FY11, ADE will disburse aid to school districts with actual net revenues of less than 98% of the URT multiplied by the assessment and will recoup aid from school districts with actual net revenues of more than 98% of the URT multiplied by the assessment.

18. Student Growth Funding. For 2010-2011 student growth funding is calculated based on the increase in current year average daily membership of each quarter compared with the previous year three-quarter average daily membership. This increase for each quarter is multiplied by one-quarter (1/4) of the per student foundation funding amount. Any increase resulting solely from consolidation or annexation with another school district is excluded for purposes of calculating student growth funding.

19. Declining Enrollment Funding. For 2010-2011, state funding for school districts that have experienced a decline in average daily membership over the two (2) immediately preceding school years.

20. Consolidation Incentive/Assistance. Funds to provide a monetary incentive for school district consolidations and annexations.

21. Isolated Funding. State financial aid provided to isolated school districts, small school districts, or districts with isolated school areas as set forth in A.C.A. §§6-20-601 et seq. and restricted for the use of those isolated school districts, small school districts, or districts with isolated school areas.

22. Supplemental Millage Incentive Funds. State funding that is being phased out over a 10 year period and is paid to a school district that had levied ad valorem taxes in excess of the twenty-five (25) mills and formerly qualified for supplemental millage incentive funding under the Supplemental School District Funding Act of 2003, §§6-20-2401 et seq. [repealed], in fiscal year 2005. Fiscal year 2010-2011 is the fifth year of the phase-out.

23. Other Unrestricted State Funding. Other unrestricted revenue from State sources.

24. Total Unrestricted Revenue from State and Local Sources. The sum of lines 14 through 23.

25. Adult Education. Restricted funds provided for adult education including adult basic education, adult general education, workplace adult education, and other adult education.

26. Professional Development Funding. Restricted funds provided to school districts for purposes promulgated in Rules by the State Board of Education and equal to an amount of up to fifty dollars (\$50) multiplied by the school district's previous school year three-quarter average ADM.

27. Other Regular Education. Other restricted funds including, but not limited to, Reading Program In-service (McRAT, ELLA, Reading Recovery), Career Education, College Prep Enrichment Program and Distance Learning.
28. Gifted and Talented. Restricted funds for specific programs for the education of gifted and talented children, and also for Advance Placement reimbursements.
29. Alternative Learning Environments (ALE). Restricted funds provided for a student intervention program in compliance with A.C.A. §§ 6-18-508, 6-18-509, and 6-20-2305(b)(2) that seeks to eliminate traditional barriers to student learning. For the 2010-2011 school year ALE funding was \$4,063 for each identified ALE student enrolled in the prior year.
30. English Language Learners (ELL). Restricted funds provided to assist in the education of students identified as not proficient in the English language. For the 2010-2011 school year ELL funding was \$293 for each identified ELL student.
31. National School Lunch Act Funds (NSLA). Restricted funds provided to school districts based on the number of National School Lunch students for the immediately preceding school year as determined under A.C.A. §6-20-2303(12)(A)
32. Other Special Education. Other restricted funds provided to school districts for special education, including Children with Disabilities, and Early Childhood Special Education.
33. Workforce Education. Restricted funds provided by the State for vocational programs, excluding federal funds, including Tech. Prep., and Secondary Workforce Centers.
34. School Food Service. Restricted funds provided by the State for school food lunch activities.
35. Education Service Cooperatives. For the Education Service Cooperatives these are funds provided by the State for the basic operational costs of the Education Service Cooperatives as established by A.C.A. §6-13-1001 through §6-13-1026. For school districts these are funds provided in a grant to the district from the Education Service Cooperative
36. Early Childhood Programs. Restricted funds provided by the State for Early Childhood Programs, including Arkansas Better Chance, K3 programs, Parental Involvement, and Smart Start programs.
37. Magnet School Programs. Funds provided by the State to the three Pulaski County school districts for the operation of Magnet Schools, Majority-to-Minority (M-to-M) programs, M-to-M transportation expenditures, and for court ordered teacher retirement and insurance benefits.
38. Other Non-Instructional Program Aid. Restricted funds provided by non-instructional programs not otherwise identified, such as Worker's Comp Funding, Game and Fish Habitat Grant, Department of Health, and Academic Facilities programs.
39. Total Restricted Revenue from State Sources. The sum of lines 25 through 38.
40. Total Restricted Revenue from Federal Sources. Restricted funds provided by the federal government through the state as agents to the school districts, which must be used for specific categorical purposes, such as: revenue in lieu of taxes, Elementary / Secondary Education Programs, ROTC, Carl Perkins Vocational Aid, Adult Education, School Food Services, IDEA Title VI, and Safe & Drug Free Schools.
41. Financing Sources. Non-revenue financing sources including, but not limited to proceeds from the sale of bonds, revolving loans, postdated warrants, current loans, lease purchases, and the debt service savings resulting from refunding outstanding bonds.

42. Balances from Consolidated/Annexed District. Balances transferred from individual districts into the combined database of the resulting Consolidated/Annexed district.
43. Indirect Cost Reimbursement. Funds provided for those costs that are not readily identified with the activities funded by the associated federal grant or contract, but are incurred for the joint benefit of those activities and other activities and programs of the organization.
44. Gains and Losses from Sale of Fixed Assets. Non-revenue funds from the sale of equipment, buildings, and land.
45. Compensation for Loss of Fixed Assets. Compensation from insurance for the loss of school property that is not being replaced.
46. Other. Other inter-fund transfers.
47. Total Other Sources of Revenues. The sum of lines 41 through 46.
48. Total Revenue from All Sources. The sum of lines 24, 39, 40 and 47.

EXPENDITURES

49. Regular Instruction. Expenditures for activities dealing directly with teaching students or interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in a home or hospital, and in other learning situations such as co-curricular activities
50. Special Education. Expenditures for activities that are designed to deal with special needs of children who are handicapped and in need of special education and related services, including teachers, teacher aides, physical and occupational therapists, speech/language therapists, and counselors.
51. Workforce Education. Expenditures for programs that provide individuals with the opportunity for employment in an occupational area, including agricultural operations, business occupations, health careers, or trade and industrial occupations.
52. Adult Education. Expenditures to develop knowledge and skills to meet education objectives for adults and to prepare for a new or different career.
53. Compensatory Education. Expenditures for instructional activities designed primarily to meet the educational needs of pupils who are judged to be underachievers or educationally deprived. All compensatory education must be supplemental to regular instruction.
54. Other. Expenditures for other instructional activities not otherwise identified, such as: Gifted and Talented programs, band, choir, English Language Learners, Alternative Learning Environments, Fine Arts, and ROTC.
55. Total Instruction. The sum of lines 49 through 54.
56. General Administration. Expenditures for activities that are concerned with establishing and administering district policy, including the activities of the district board of education, elections, reappraisal of property, the overall general administration of the district, and the office of the Superintendent.
57. Central Services. Expenditures for activities concerned with paying, transporting, exchanging, and maintaining goods and services for the district

58. Maintenance and Operation of Plant Services. Expenditures that are concerned with operating and maintaining the plant, grounds, buildings, equipment, maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles, and maintaining order and safety in school buildings and on school grounds
59. Student Transportation. Expenditures for activities concerned with the transporting of students to and from school, including managing transportation services such as operating, repairing, cleaning, painting, fueling, and inspecting vehicles for safety.
60. Other District Level Support Services. Expenditures for all other district level support services not otherwise identified.
61. Total District Level Support. The sum of lines 56 through 60.
62. Student Support Services. Expenditures for services that are designed to assess and improve the welfare of students and supplement the teaching process, including social work services, guidance services, physical and mental health services, speech pathology, audiology services, and parental involvement programs.
63. Instructional Staff Support Services. Expenditures that are associated with assisting the instructional staff in planning, developing and evaluating the process of providing learning experiences for children.
64. School Administrative Services. Expenditures for activities concerned with overall administrative responsibility of a school, including the office of the principal.
65. Total School Level Support Services. The sum of lines 62 through 64.
66. Food Service Operations. Expenditures for activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular meals, lunches, or snacks in connection with school activities and food delivery.
67. Other Enterprise Operations. Expenditures for activities where the stated intent is for the activity to finance or recover the costs primarily through user charges. Food services are not included.
68. Community Operations. Expenditures for activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers.
69. Other Non-Instructional Services. Expenditures for other non-instructional programs not otherwise identified.
70. Total Non-Instructional Services. The sum of lines 66 through 69.
71. Facilities Acquisition and Construction. Expenditures for activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems; and site improvements.
72. Debt Service. Expenditures for paying the district's debt, including principal, interest and fiscal fees.
73. Payments to Other LEAs Within the State. Invalid
74. Payments to Other LEAs Outside State. Invalid
75. Other Non-Programmed Costs. Other non-programmed costs not otherwise identified.

76. Total Expenditures. The sum of lines 55, 61, 65, 70 through 75.
77. Less: Capital Expenditures. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. (Includes amounts shown on line 71.)
78. Less: Debt Service. The amount in line 72.
79. Total Current Expenditures. Line 76 minus (line 77 plus line 78).
80. Exclusions from Current Expenditures. The following accounts are excluded from Current Expenditures to arrive at Net Current Expenditures. The exclusions are Tuition paid by Individuals, Tuition paid by Other LEAs within the State, Transportation Fees paid by Individuals, Transportation Fees paid by Other LEAs within the State, Services provided to other LEAs (Other than tuition and Transportation), Food Service Revenues, Student Activities Revenues, Textbook Revenues, Community Operations (line 68) and Other Non-Programmed Costs (line 75). Students of Adult Education and Pre-School Programs are not included in Average Daily Attendance (line 2); therefore, those expenditures are not included in Net Current Expenditures.
- Prior to 2009-2010, in an effort to match the definition of "per pupil expenditures" used by the National Center for Education Statistics (NCES), Title 1 and Title V expenditures, less transfers into those funds, were also excluded. However, NCES also includes costs paid directly by the state on behalf of Local Educational Entities (LEAs). In Arkansas, examples of on-behalf-of payments include funds paid directly by ADE to the Employment Benefits Division pertaining to health insurance and the costs of operating the Arkansas Public School Computer Network (APSCN). The ASR utilizes data recorded on the books of LEAs and does not include any costs paid by the state on behalf of LEAs. Therefore, the exclusions shown on line 80 are for the purpose of calculating per pupil expenditures from all funding sources received by LEAs.
81. Net Current Expenditures. Line 79 minus line 80.
82. Per Pupil Expenditures. Line 81 divided by line 2. The Per Pupil Expenditure (PPE) is calculated using the four-quarter average ADA. Arkansas uses the three-quarter Average Daily Membership for funding and other analytical purposes.
83. Personnel – Non-Federal Certified Classroom FTEs. The number of K-12 certified personnel employed by the district as K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 certified, non-administrative employees and paid from the Teacher Salary Fund. Certified employees paid from federal funds are not included
84. Average Salary – Non-Federal Certified Classroom FTEs. The average salary of personnel defined in line 83.
85. Personnel – Non-Federal Certified FTEs. The number of all certified personnel including administrative FTEs, K-12 Classroom FTEs, and other non-administrative personnel employed by the district and paid from the Teacher Salary Fund. Adult Education employees and certified employees paid from federal funds are not included.
86. Average Salary – Non-Federal Certified FTEs. The average salary of personnel defined in line 83.

87. Legal Balance

87.1 Legal Balance (Funds 1, 2 and 4). Combined balances as of June 30, 2011, for Teacher Salary Fund, Operating Fund, and Debt Service Fund

87.2 Total Categorical Fund Balances. Combined balances as of June 30, 2011, for the National School Lunch Act Fund (NSLA), Alternative Learning Environment Fund (ALE), English Language Learner Fund (ELL), and the Professional Development Fund.

87.3 Deposits with Paying Agents (QZAB). Escrow balance as of June 30, 2011, restricted for the retirement of Qualified Zone Academy Bonds.

87.4 Net Legal Balance (Excluding Categorical and QZAB). Line 87.1 minus (line 87.2 plus line 87.3).

88. Building Fund Balance (Fund 3). Building Fund Balance as of June 30, 2011. The Building Fund is used to record revenues and expenditures of specific building projects.

89. Capital Outlay Fund Balance (Fund 5). Capital Outlay Fund Balance as of June 30, 2011. The Capital Outlay Fund is comprised of a set of accounts used to record the receipts and expenditures of building projects funded by mills voted and passed specifically for capital outlay and dedicated M&O purposes.

Note: FTE - Full Time Equivalent .

LEA - Local Education Agency.