

**2026-27  
State Aid Notice # 1**

**Preliminary Data  
7/23/2026**

**<CLICK INSIDE YELLOW BOX TO SELECT DISTRICT**

| DATA                                                       |      |                                                  |          |
|------------------------------------------------------------|------|--------------------------------------------------|----------|
| C1 2026-27 Enrollment Cap (Open-Enr Charters Only)         | #N/A | C4 2026-27 3-qtr ADM                             | #N/A     |
| C2 July 1, 2026 Enrollment (Open-Enr Charters Only)        | #N/A | 15 Per Student Local Revenue                     | #N/A     |
| C3 2026-27 Current/Prior Year Status (Open-Enr Charters Or | #N/A | 16 Per Student Total Foundation Funding Amt      | 8,037.00 |
| 1 2025 Real Assessment                                     | #N/A | 17 Per Student State Foundation Funding Aid      | #N/A     |
| 2 2025 Personal Assessment                                 | #N/A | 18 PY ALE FTEs (Qtrs. 1-4)                       | #N/A     |
| 3 2025 Utility Assessment                                  | #N/A | 19 ELL Students (current year)                   | #N/A     |
| 4 Total Assessment Valuations                              | #N/A | 20 ESA Students (F&R)                            | #N/A     |
| 5 98% of URT X Assessment <sup>c</sup>                     | #N/A | 21 Adjusted 1/1/05 Scheduled Debt Payment        | #N/A     |
| 6 2026 Net Revenues                                        | #N/A | 22 State Wealth Index for Bonded Debt Assistance | #N/A     |
| 7 2025 Calculated Misc Funds <sup>1</sup>                  | #N/A | 23 PY ADM of Isolated School Area                | #N/A     |
| 8 2026 Calculated Misc Funds <sup>1</sup>                  | #N/A | 24 Isolated Funding Amt Per Student 6-20-603     | #N/A     |
| 9 2024-25 3-qtr ADM                                        | #N/A | 25 District Square Miles                         | #N/A     |
| 10 2025-26 3-qtr ADM                                       | #N/A | 26 Millage 1/1/25                                | #N/A     |
| 11 2025-26 Qtr 4 ADM                                       | #N/A | 27 Millage 1/1/26                                | #N/A     |
| 12 2026-27 Qtr 1 ADM                                       | #N/A | C5 Charter Facilities Student Count              | #N/A     |
| 13 2026-27 Qtr 2 ADM                                       | #N/A | C6 Charter Facilities Rate                       | #N/A     |
| 14 2026-27 Qtr 3 ADM                                       | #N/A |                                                  |          |

| FUNDING                                                              |        |                                 |            |                     |          |          |
|----------------------------------------------------------------------|--------|---------------------------------|------------|---------------------|----------|----------|
| Funding Category                                                     | Amount | Statutory Code                  | Restricted | Rules               | Rev Code | Fund/SOF |
| 28 State Foundation Funding Aid (SFFA)                               | #N/A   | 6-20-2303, 6-20-2305, 6-20-2308 | No         | No                  | #N/A     | 2001     |
| 29 98% of URT X Assessment Less Net Revenues                         | #N/A   | 6-20-2303, 6-20-2305            | No         | No                  | 31103    | 2001     |
| 30 Educational Excellence Trust Fund <sup>3</sup>                    | #N/A   | 6-5-301 et seq.                 | Yes        | <a href="#">Yes</a> |          |          |
| 31 Alternative Learning Environment (ALE) \$5,341 X Line 18          | #N/A   | 6-20-2303, 6-20-2305            | Yes        | <a href="#">Yes</a> | 32370    | 2275     |
| 32 English Language Learners (ELL) \$384 X Line 19                   | #N/A   | 6-20-2303, 6-20-2305            | Yes        | <a href="#">Yes</a> | 32371    | 2276     |
| 33 Enhanced Student Achievement (ESA) <sup>4</sup> Line 20 X Line 34 | #N/A   | 6-20-2303, 6-20-2305            | Yes        | <a href="#">Yes</a> | 32381    | 2281     |
| 34 ESA Rate                                                          | #N/A   |                                 |            |                     |          |          |
| 35 ESA Withholding (for excess fund balance - 6-20-2305(b)(4)(F)     | #N/A   | 6-20-2305                       | Yes        | No                  | 32381    | 2281     |
| 36 ESA Growth                                                        | #N/A   | 6-20-2305                       | Yes        | <a href="#">Yes</a> | 32381    | 2281     |
| 37 Professional Development                                          | #N/A   | 6-20-2303, 6-20-2305            | Yes        | <a href="#">Yes</a> | 32256    | 2223     |
| 38 Bonded Debt Assistance                                            | #N/A   | 6-20-2503                       | Yes        | <a href="#">Yes</a> | 32915    | 2001     |
| 39 Isolated Funding                                                  | #N/A   | 6-20-601, 6-20-603              | Yes        | No                  | 31500    | 2212     |
| 40 Special Needs Isolated                                            | #N/A   | 6-20-604 (c), (d) & (e)         | Yes        | No                  | 31500    | 2212     |
| 41 Special Needs Small District                                      | #N/A   | 6-20-604 (f)                    | No         | No                  | 32249    | 2920     |
| 42 Special Needs Transportation                                      | #N/A   | 6-20-604 (h)                    | Yes        | No                  | 32248    | 2228     |
| 43 Declining Enrollment <sup>5</sup>                                 | #N/A   | 6-20-2305                       | No         | <a href="#">Yes</a> | 31460    | 2218     |
| 44 Student Growth <sup>6</sup>                                       | #N/A   | 6-20-2303, 6-20-2305            | No         | <a href="#">Yes</a> | 31450    | 2217     |
| 45 Charter Facilities Funding (Open-Enr Charters Only)               | #N/A   | 6-23-908                        | Yes        | No                  | 32914    | 3400     |
| 46 Enhanced Transportation                                           | #N/A   | 6-20-2309                       | No         | No                  | 31400    | 2222     |
| 47 Teacher Salary Equalization Funding (TSE)                         | #N/A   | 6-20-2305 (b)(6)                | Yes        | No                  | 32204    | 2001     |
| 48 LEARNS Teacher Minimum Salary & Raise Funding                     | #N/A   | 6-17-2403                       | Yes        | No                  | 32205    | 2001     |
| 49 Teacher Salary Equalization LEARNS Supplement                     | #N/A   | 6-17-2403                       | Yes        | No                  | 32205    | 2001     |

For detailed list of data used in calculating various funding types, please go to:

<https://dese.ade.arkansas.gov/Offices/fiscal-and-administrative-services/school-funding/funding-data>

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## FOOTNOTES, ABBREVIATIONS, AND CONTACTS

### FOOTNOTES

- 1 Miscellaneous funds are defined and calculated as per ACA §§ 6-20-2303(13), ACA 6-20-2308, and ACA 6-20-2503(a)(3). Only the URT portion of miscellaneous funds is considered a part of a district's foundation funding.
- 2 Negative funding amounts for 98% of URT X Assessment less Net Revenues indicate funds owed to the state. For 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 and ADE rule.
- 4 [ESA funding is inclusive of transitional funding. See Section 6.04 of the Student Special Needs rules for details on transitional funding.](#)
- 5 Eligible school districts shall receive the higher of student growth or declining enrollment funding. No school district shall receive both in the same year. A calculator tool for Student Growth Declining Enrollment funding is located at: [Tools & Resources](#)

### ABBREVIATIONS

ACA - Arkansas Code Annotated  
ADM - Average Daily Membership  
ALE - Alternative Learning Environment  
CY - current year  
ESA - Enhanced Student Achievement  
FTE - full-time equivalent  
Misc - miscellaneous  
PY - prior year  
Qtr. - quarter  
Rev - revenue  
SFFA - state foundation funding aid  
SOF - source of fund  
URT - uniform rate of tax

### CONTACTS

|                                               |                                                                |
|-----------------------------------------------|----------------------------------------------------------------|
| Alternative Learning Environment              | <a href="#">Jared Hogue</a><br><a href="#">C.W. Gardenhire</a> |
| English Language Learners                     | <a href="#">Maria Touchstone</a>                               |
| ESA Funding Calculations                      | <a href="#">David Allison</a>                                  |
| ESA Allowability                              | <a href="#">Tena Coleman</a>                                   |
| Professional Development Funding Calculations | <a href="#">David Allison</a>                                  |
| Professional Development Allowability         | <a href="#">Tena Coleman</a>                                   |
| Net Revenues/98% URT                          | <a href="#">David Allison</a>                                  |
| Isolated/Special Needs Isolated Funding       | <a href="#">Anita Freer</a>                                    |
| All Other State Funding Questions             | <a href="#">David Allison</a><br><a href="#">Anita Freer</a>   |

### ESA RATES PURSUANT TO ACA § 6-20-2305

|                          |          |
|--------------------------|----------|
| F&R Percentage below 70% | 565.00   |
| F&R Percentage 71%-89%   | 1,130.00 |
| F&R Percentage 90%+      | 1,694.00 |

*Districts transitioning from one ESA funding level to another are funded per statute and ADE rule linked in footnote 4 above.*

### TSEF & LEARNS Tchr Min Salary & Raise Fund Transfers

The amounts listed on lines 47, 48, and 49 should be transferred by year end to the Teacher Salary Fund

Here's the journal entry for LEARNS and LEARNS Supplement (lines 48 & 49):

|    |                      |              |
|----|----------------------|--------------|
| DR | 2001 5200 000 000 00 | 69315        |
| CR | 2001                 | 01010 (CASH) |
| DR | 1000                 | 01010 (CASH) |
| CR | 1000                 | 52205        |

Here's the journal entry for Teacher Salary Equalization (line 47):

|    |                    |              |
|----|--------------------|--------------|
| DR | 200152000000000000 | 69314        |
| CR | 2001               | 01010 (CASH) |
| DR | 1000               | 01010 (CASH) |
| CR | 1000               | 52204        |