

DOE - Public School Fund

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2014

Findings

None

U.S. DEPARTMENT OF EDUCATION

Finding Number: 2014-006
State/Educational Agency(s): Arkansas Department of Education
CFDA Number(s) and Program Title(s): 84.173 - Special Education_Preschool Grants (Special Education Cluster (IDEA))
Federal Award Number(s): H173A130021
Federal Award Year(s): 2014
Compliance Requirement(s) Affected: Matching, Level of Effort, Earmarking
Type of Finding: Noncompliance

Criteria:

Title 34 Part 300.816, which applies to Preschool Grants for Children with Disabilities, requires the allocation of remaining funds after base payments to Local Education Agencies (LEAs) to be based on the relative number of children enrolled in public and private elementary schools and secondary schools within the LEA's jurisdiction.

Condition and Context:

In 2014, the Agency used only the preschool 3- to 5-year-old counts in the "allocation of remaining funds" for population amounts after the base instead of using the total school-aged and preschool children count in the calculation. Although the total distribution of remaining funds of \$776,082 to the LEAs for 2014 was appropriate, the breakdown among recipients was incorrect.

Questioned Costs:

None

Recommendations

None

No further action is required as the Agency has taken corrective action for fiscal year 2015.

Views of Responsible Officials and Planned Corrective Action:

Anticipated Completion Date: Corrective action was implemented prior to the audit date, and we believe we are now in full compliance.

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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2014

Findings

Recommendations

Cause:

The Agency's Special Education Preschool calculation for the allocation of remaining funds was not in accordance with program requirements.

Effect:

Inappropriate calculations could result in an incorrect payment to an LEA.

Special Report - Department of Education Grants, For the Period Ended June 30, 2014 None

No findings or recommendations noted in the report.

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2015

None

Department Appropriation Summary

Historical Data

Agency Request and Recommendations

Appropriation	2014-2015		2015-2016		2015-2016		2016-2017					
	Actual	Pos	Budget	Pos	Authorized	Pos	Legislative Recommendation	Pos	Agency Request	Pos	Executive Recommendation	Pos
057 Smart Start/Smart Step	10,666,303	0	10,666,303	0	10,666,303	0	10,666,303	0	10,666,303	0	10,666,303	0
082 English Language Learners	13,635,590	0	14,284,735	0	14,284,735	0	14,570,430	0	14,004,642	0	14,570,430	0
088 At Risk	1,765,170	0	1,688,530	0	1,988,530	0	1,988,530	0	1,988,530	0	1,988,530	0
091 Special Ed-Catastrophic	10,999,998	0	11,000,000	0	11,000,000	0	11,000,000	0	11,000,000	0	11,000,000	0
094 Youth Shelters	165,000	0	165,000	0	165,000	0	165,000	0	165,000	0	165,000	0
108 Tech Improvements	83,836	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
119 Tech Grants	3,560,418	0	3,602,678	0	3,602,678	0	3,602,678	0	3,602,678	0	3,602,678	0
136 Distressed School District Support	6,068	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0
150 Home School Test	250,000	0	0	0	250,000	0	250,000	0	250,000	0	250,000	0
1PS Non-Traditional Licensure	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0
1QV Content & Curriculum	39,422	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0
1XE Economic Education	350,000	0	350,000	0	400,000	0	400,000	0	400,000	0	400,000	0
2HP State Foundation Funding	1,985,703,026	0	2,009,440,423	0	2,009,440,423	0	2,053,194,376	0	1,975,995,879	0	2,053,194,376	0
2HR National School Lunch	209,481,304	0	215,564,199	0	224,450,590	0	235,503,568	0	231,897,173	0	235,503,568	0
2HS Prof Development Fund	16,084,187	0	16,087,684	0	16,186,268	0	16,293,119	0	16,293,119	0	16,293,119	0
2HU Supplemental Millage	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0
2HX Distance Learning Operations	6,531,233	0	7,575,000	0	7,575,000	0	7,575,000	0	7,575,000	0	7,575,000	0
2HY Education Renewal Zones	1,027,171	3	1,431,150	5	1,460,655	5	1,461,385	5	1,461,385	5	1,461,385	5
2JA Content Standards	157,803	0	161,000	0	161,000	0	161,000	0	161,000	0	161,000	0
2JC Teacher Recruitment	2,097,325	0	2,100,000	0	2,100,000	0	2,100,000	0	2,100,000	0	2,100,000	0
2ZH School Funding Contingency	0	0	0	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0
2ZK Leadership Acdmy-Mstr Principal	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
2ZM Master Principal Bonus	228,000	0	90,000	0	208,000	0	208,000	0	208,000	0	208,000	0
2ZS Special Needs Isolated Funding	8,347,715	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0
311 Alternative Learning	23,961,251	0	24,207,816	0	24,812,881	0	25,940,361	0	24,933,568	0	25,940,361	0
326 General Facilities Funding	8,100,000	0	8,100,000	0	8,100,000	0	8,100,000	0	8,100,000	0	8,100,000	0
331 Isolated Funding	2,548,281	0	7,896,000	0	7,896,000	0	7,896,000	0	7,896,000	0	7,896,000	0
332 Student Growth	33,513,285	0	33,298,125	0	37,690,144	0	37,690,144	0	37,690,144	0	37,690,144	0
336 Bonded Debt Assistance	14,765,374	0	28,455,384	0	28,455,384	0	28,455,384	0	28,455,384	0	28,455,384	0
34N 98% URT Actual Collection Adj	17,751,282	0	34,500,000	0	34,500,000	0	34,500,000	0	34,500,000	0	34,500,000	0
380 Dept of Correction	6,396,775	0	5,597,675	0	6,541,147	0	6,645,135	0	6,645,135	0	6,645,135	0
394 Residential Ctrs/Juv Detention	16,344,976	0	15,188,254	0	16,345,087	0	16,345,087	0	16,345,087	0	16,345,087	0
421 Consolidation Incentive	4,871,550	0	0	0	5,868,900	0	5,868,900	0	5,868,900	0	5,868,900	0

Department Appropriation Summary

Historical Data

Agency Request and Recommendations

Appropriation	2014-2015		2015-2016		2015-2016		2016-2017					
	Actual	Pos	Budget	Pos	Authorized	Pos	Legislative Recommendation	Pos	Agency Request	Pos	Executive Recommendation	Pos
434	Coop Education Tech Centers	1,186,773	0	0	0	0	1,200,000	0	1,200,000	0	1,200,000	0
437	Teacher Retirement Matching	8,838,428	0	6,655,000	0	0	10,730,500	0	11,803,550	0	11,803,550	0
438	NH Bd Prof Teaching Standards	13,064,280	0	9,109,160	0	0	13,854,260	0	13,865,260	0	13,865,260	0
440	Advanced Placement Incentive	779,157	0	825,000	0	0	825,000	0	825,000	0	825,000	0
444	Criminal Background Checks	1,767	0	25,000	0	0	25,000	0	25,000	0	25,000	0
445	AR Easter Seals	193,113	0	193,113	0	0	193,113	0	193,113	0	193,113	0
446	Public School Employee Ins	56,470,082	0	57,373,600	0	0	57,373,600	0	57,373,600	0	57,373,600	0
447	School Food Services	1,650,000	0	0	0	0	1,650,000	0	1,650,000	0	1,650,000	0
450	Surplus Commodities	1,075,005	0	780,000	0	0	1,125,065	0	1,125,065	0	1,125,065	0
451	Grants to School Districts	67,856	0	67,856	0	0	67,856	0	67,856	0	67,856	0
452	Workers' Compensation	149,620	0	450,000	0	0	450,000	0	450,000	0	450,000	0
454	School Food-Legislative Audit	75,000	0	75,000	0	0	75,000	0	75,000	0	75,000	0
457	Gifted & Talented	1,330,522	0	1,085,381	0	0	1,335,381	0	1,335,381	0	1,335,381	0
458	School Worker Defense	13,042	0	0	0	0	390,000	0	390,000	0	390,000	0
459	Assessment/End Course Testing	12,504,379	0	22,250,189	0	0	22,250,189	0	23,350,681	0	23,350,681	0
460	Court Ordered Desegregation	72,938,052	0	65,794,267	0	0	65,794,267	0	65,794,267	0	65,794,267	0
4HM	Teacher of the Year	56,912	0	100,000	0	0	100,000	0	100,000	0	100,000	0
4HN	Declining Enrollment	8,817,738	0	13,963,389	0	0	13,963,389	0	13,963,389	0	13,963,389	0
565	Intervention Block Grants	302,000	0	227,000	0	0	302,000	0	302,000	0	302,000	0
566	Serious Offender	1,716,859	0	1,050,946	0	0	1,716,859	0	1,716,859	0	1,716,859	0
59V	Coord School Health	2,000,000	0	2,000,000	0	0	2,000,000	0	2,000,000	0	2,000,000	0
59W	School Facility Joint Use	500,000	0	500,000	0	0	500,000	0	500,000	0	500,000	0
59X	Add Public School Employee Ins	15,000,000	0	15,000,000	0	0	15,000,000	0	15,000,000	0	15,000,000	0
652	Better Chance Program	110,896,616	0	111,000,000	0	0	127,000,000	0	111,000,000	0	111,000,000	0
668	Special Education Services	2,802,523	0	1,145,285	0	0	2,802,527	0	2,802,527	0	2,802,527	0
669	Human Dev Ctr Education Aid	526,150	0	526,150	0	0	526,150	0	526,150	0	526,150	0
670	Education Service Cooperatives	6,129,270	0	6,129,270	0	0	6,129,270	0	6,129,270	0	6,129,270	0
688	APSCN	22,580,120	46	23,064,019	51	0	23,168,900	51	23,170,491	51	23,012,794	49
697	Early Childhood Special Educ	16,897,919	0	15,623,079	0	0	16,897,920	0	16,897,920	0	16,897,920	0
698	Distance Learning	4,753,910	0	4,760,000	0	0	4,760,000	0	4,760,000	0	4,760,000	0
699	Teacher Licensing/Mentoring	4,767,232	0	5,008,758	0	0	5,065,758	0	5,065,758	0	5,065,758	0
F81	School Recognition	6,999,985	0	7,000,000	0	0	10,000,000	0	10,000,000	0	7,000,000	0
F82	Inter Baccalaureate Prgm	74,942	0	0	0	0	75,000	0	75,000	0	75,000	0

Department Appropriation Summary

Historical Data

Agency Request and Recommendations

Appropriation	2014-2015		2015-2016		2015-2016		2016-2017					
	Actual	Pos	Budget	Pos	Authorized	Pos	Legislative Recommendation	Pos	Agency Request	Pos	Executive Recommendation	Pos
M74 Broadband Facilities Matching Grant Prog	4,004,636	0	991,823	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
N55 Enhanced Transportation Funding	0	0	0	0	3,000,000	0	3,000,000	0	0	0	3,000,000	0
N68 OE Charter Fac Funding Aid Prg	0	0	5,000,000	0	15,000,000	0	15,000,000	0	0	0	15,000,000	0
Total	2,789,146,231	49	2,843,373,241	56	2,943,645,729	56	2,986,263,537	56	2,882,728,367	54	2,986,263,537	56

Funding Sources		%		%		%		%		%	
Fund Balance	4000005	60,828,723	2.1	58,300,953	2.0	57,309,130	1.9	57,309,130	2.0	57,309,130	1.9
Court Ordered Desegregation	4000180	72,093,913	2.5	65,794,267	2.3	65,794,267	2.2	65,794,267	2.3	65,794,267	2.2
DOE Public School Fund	4000195	2,085,860,269	73.3	2,126,543,780	73.3	2,151,532,000	73.2	2,116,831,989	72.9	2,151,532,000	73.2
E-Rate Credit	4000207	2,990,241	0.1	10,000,000	0.3	8,000,000	0.3	8,000,000	0.3	8,000,000	0.3
Educational Adequacy Fund	4000210	434,031,542	15.2	434,031,542	15.0	434,031,542	14.8	434,031,542	14.9	434,031,542	14.8
Educational Excellence Fund	4000220	199,766,424	7.0	203,426,829	7.0	200,606,121	6.8	200,606,121	6.9	200,606,121	6.8
Intra-agency Fund Transfer	4000317	1,000,000	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Adjustments	4000345	(6,905,718)	(0.2)	0	0.0	0	0.0	0	0.0	0	0.0
TANF Transfer	4000478	7,500,000	0.3	7,500,000	0.3	7,500,000	0.3	7,500,000	0.3	7,500,000	0.3
Trnfr frm DOE Pub School Fund	4000525	(11,083,201)	(0.4)	(11,115,000)	(0.4)	(11,115,000)	(0.4)	(11,115,000)	(0.4)	(11,115,000)	(0.4)
Trnfr to DOE Public School Fund	4000625	0	0.0	5,000,000	0.2	0	0.0	0	0.0	0	0.0
Transit Tax	4000700	1,364,991	0.0	1,200,000	0.0	1,200,000	0.0	1,200,000	0.0	1,200,000	0.0
Unfunded Appropriation	4000715	0	0.0	0	0.0	25,000,000	0.9	25,000,000	0.9	25,000,000	0.9
Total Funds		2,847,447,184	100.0	2,900,682,371	100.0	2,939,858,060	100.0	2,905,158,049	100.0	2,939,858,060	100.0
Excess Appropriation/(Funding)		(58,300,953)		(57,309,130)		46,405,477		(22,429,682)		46,405,477	
Grand Total		2,789,146,231		2,843,373,241		2,986,263,537		2,882,728,367		2,986,263,537	

The 2015-2016 Authorized for the Better Chance Program reflects \$16 million transferred from General Improvement.
 Budget and/or Actual exceed Authorized in Master Principal Bonus and Special Needs Isolated Funding due to Special Language that provides for Appropriation Transfer Authority.
 Actual exceeds Budget in Court Ordered Desegregation due to Special Language that provides for payment of or reimbursement for expenses incurred under any "Desegregation Agreement."

Analysis of Budget Request

Appropriation: 2HY - Education Renewal Zones

Funding Sources: JAA - Department of Education Public School Fund

The Office of Educational Renewal Zones is responsible for the development of guidelines for approval of education renewal zone strategic plans and for evaluation and reporting of education renewal zone activities. The education renewal zone is to identify and implement education and management strategies designed specifically to improve public school performance and student academic achievement with special focus on the State's most academically distressed schools; provide collaboration among the State's smaller schools and districts to achieve advantages of economies of scale in providing educational and related activities; maximize benefits and outcomes through resource concentration and coordination of Arkansas' higher education institutions, expertise of the regional education service cooperatives, and technical assistance of other service providers and; to enable small, rural, and low-wealth schools make best use of distance learning technology to enhance curriculum and professional development.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Appropriation Summary

Appropriation: 2HY - Education Renewal Zones

Funding Sources: JAA - Department of Education Public School Fund

Appropriation		2014-2015	2015-2016	2015-2016	2016-2017		
		Actual	Budget	Authorized	Legislative Recommendation	Agency Request	Executive Recommendation
Regular Salaries	5010000	116,423	227,500	251,647	252,247	252,247	252,247
	#Positions	3	5	5	5	5	5
Personal Services Matching	5010003	49,905	74,500	79,858	79,988	79,988	79,988
Operating Expenses	5020002	38,589	91,800	91,800	91,800	91,800	91,800
Conference & Travel Expenses	5050009	1,383	13,000	13,000	13,000	13,000	13,000
Professional Fees	5060010	16,871	306,900	306,900	306,900	306,900	306,900
Data Processing	5090012	0	0	0	0	0	0
Grants and Aid	5100004	804,000	717,450	717,450	717,450	717,450	717,450
Capital Outlay	5120011	0	0	0	0	0	0
Total		1,027,171	1,431,150	1,460,655	1,461,385	1,461,385	1,461,385
Funding Sources							
DOE Public School Fund	4000195	1,027,171	1,431,150		1,461,385	1,461,385	1,461,385
Total Funding		1,027,171	1,431,150		1,461,385	1,461,385	1,461,385
Excess Appropriation/(Funding)		0	0		0	0	0
Grand Total		1,027,171	1,431,150		1,461,385	1,461,385	1,461,385

Actual exceeds Authorized for Grants and Aid due to Special Language that provides for Appropriation Transfer Authority.

Analysis of Budget Request

Appropriation: 688 - APSCN

Funding Sources: JAA - Department of Education Public School Fund

From a non-profit agency begun in 1992, the Arkansas Public School Computer Network (APSCN) became part of the Department in 1998. Its mission is to implement a statewide data communication network that connects all Arkansas public school systems and Education Service Cooperatives with the Department to provide electronic access to administrative computing services and remote instructional services. Schools, district offices and Cooperatives use APSCN to process financial and student data.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Appropriation Summary

Appropriation: 688 - APSCN

Funding Sources: JAA - Department of Education Public School Fund

Appropriation		2014-2015	2015-2016	2015-2016	2016-2017		
		Actual	Budget	Authorized	Legislative Recommendation	Agency Request	Executive Recommendation
Regular Salaries	5010000	2,198,680	2,509,978	2,594,987	2,596,187	2,474,912	2,596,187
	#Positions	46	51	51	51	49	51
Personal Services Matching	5010003	718,860	800,952	820,824	821,215	784,793	821,215
Operating Expenses	5020002	19,159,391	19,245,839	19,245,839	19,245,839	19,245,839	19,245,839
Conference & Travel Expenses	5050009	7,250	7,250	7,250	7,250	7,250	7,250
Professional Fees	5060010	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0
Capital Outlay	5120011	195,939	200,000	200,000	200,000	200,000	200,000
Data Access Implementation	5900046	300,000	300,000	300,000	300,000	300,000	300,000
Total		22,580,120	23,064,019	23,168,900	23,170,491	23,012,794	23,170,491
Funding Sources							
DOE Public School Fund	4000195	21,159,897	14,564,019		16,197,561	16,197,561	16,197,561
E-Rate Credit	4000207	408,227	8,500,000		6,500,000	6,500,000	6,500,000
Intra-agency Fund Transfer	4000317	1,000,000	0		0	0	0
Miscellaneous Adjustments	4000345	11,996	0		0	0	0
Total Funding		22,580,120	23,064,019		22,697,561	22,697,561	22,697,561
Excess Appropriation/(Funding)		0	0		472,930	315,233	472,930
Grand Total		22,580,120	23,064,019		23,170,491	23,012,794	23,170,491

Analysis of Budget Request

Appropriation: PSF - Public School Fund

Funding Sources: JAA - Department of Education Public School Fund

The Department of Education Public School Fund provides the primary State financial assistance to Arkansas' public elementary and secondary schools. For FY16, the projected major funding sources for the Department of Education Public School Fund are: General Revenue approximately \$2.126 billion, the Educational Excellence Trust Fund \$202.0 million and the Educational Adequacy Fund \$434 million. The following summarizes the fiscal status and change level requests for each program of the Department of Education Public School Fund.

Smart Start/Smart Step (057) - This program is a comprehensive initiative that focuses on improving academic achievement in reading and mathematics of K-12 students. A state network of literacy and mathematics specialists assist schools with professional development to maintain highly qualified teaching staff and; professional development opportunities are provided to all K-12 educators through statewide conferences, regional workshops, and satellite delivered meetings. It has funded STEM Initiative projects Project Lead the Way and New Tech High School programs.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

English Language Learners (082) - This state categorical program serves students identified as not being proficient in the English language. This program assists school districts to provide specially-trained staff and instructional materials and training for teachers with these qualified students. The Department offers summer training academies for additional training in teaching and assisting these students. A.C.A. §6-20-2305(b)(3)(A) establishes the amount to be paid each school year for students identified in the current year as English language learners. The rate per ESL student is \$324 for the 2015-2016 school year and \$331 for the 2016-2017 school year.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

At Risk (088) - The College and Career Readiness Planning Program (CCRPP) is funded from this appropriation. The program provides funds for school districts partnering with higher education institutions to provide a study program designed to improve American College Test (ACT) scores. The Program uses results from the ACT Aspire assessments to identify students in need of intervention. Participating students

are provided 75 hours of instruction over a minimum of twenty days. At the conclusion of the program students are given the opportunity to take the ACT whose cost is covered by the program.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Special Education-Catastrophic (091) - Provides for state funding to school districts for local occurrences when costs of special education and related services required by an individual child are unduly expensive, extraordinary, or beyond routine and normal costs associated with special education. Reimbursement from this program for an individual child can be sought only after eligible costs equal or exceed \$15,000 for the special education child. Medicaid and other third party funding are obtained prior to requesting state catastrophic funding.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Youth Shelters (094) - The Department of Human Services (DHS) maintains contracts with community providers for operation of ten youth shelters with approximately 250 beds. This program partially reimburses school districts for the additional costs of providing educational services to students placed in these facilities by DHS. Funds are distributed based upon the number of available beds.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Technology Improvements (108) - This program is used to update the technology hardware and software available to Educational Service Cooperatives and local school districts. The funds are also used to make educational technology resources available through statewide projects such as the StudentGPS Dashboards and joint efforts with the state library system.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Technology Grants (119) - This program provides grants to school districts for such programs as the Environmental and Spatial Technology (EAST) Initiative and Explor-Net. The EAST program has received high praise from local school administrators and parents as

well as national recognition. A national training center was established in Little Rock for training facilitators from other states, in addition to Arkansas teachers and students. Explor-Net teaches students computer repair and includes teachers and administrative personnel with technology integration.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Distressed School District Support (136) - The Arkansas Academic Distress Program is to improve the capacity of local school districts whose students are not achieving at academically desired levels through targeted assistance coordinated by the Department of Education (A.C.A. §6-20-1901).

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Home School Testing (150) - Act 832 of 2015 repealed the requirement of administration of norm-referenced achievement tests of home schooled students.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Non-Traditional Licensure (1PS) - This program supplements the cash funded Alternative Certification Program that was developed by the Department of Education to certify individuals to teach who have the expertise and knowledge in a particular subject, but lack the standard teaching certificate. This program was developed by the Legislature for the purpose of meeting teacher shortages in critical areas of the state.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Content Standards Curriculum Frameworks (1QV) - This program was established for expenses associated with the development of a comprehensive plan to revise content standards and curriculum frameworks in the core areas of reading, writing, mathematics, science, history, geography, and civics.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Economic Education (1XE) - The purpose of this program is to integrate economics into the K-12 curriculum by training teachers and administrators in economic principles; to increase the economic literacy of pre-K-12 students by providing economic and personal finance education and training to teachers. Funding is distributed to Economics Arkansas, a private, non-profit organization providing professional development for K-12 teachers.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

State Foundation Funding (2HP) - State Foundation Funding is the amount of state financial aid provided to each school district. Act 1248 of 2015 amended A.C.A §6-20-2305(a) to establish the Foundation Funding amount as \$6,584 for FY16 and \$6,646 for FY17 multiplied by the school district's average daily membership (ADM) for the previous school year. Charter school funding uses the same amount of per student foundation funding but uses the ADM of the prior or current school year as required by law.

The amount paid as State Foundation Funding is computed as the difference between the Foundation Funding amount established by the General Assembly (\$6,584 for FY16) times the ADM of the previous school year and less the sum of 98% of the uniform rate of tax (25 mills) times the property assessment of the school district plus calendar year miscellaneous funds of the school district. Funding for charter schools use the same amount of per student foundation funding but use the prior or current school year as required by law. ADM is calculated as the total number of days of school attended plus the total number of days absent by students in grades K-12 during the first 3 quarters of each school year divided by the number of school days actually taught in the school district during that period of time.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

National School Lunch (2HR) - This program provides state categorical funding for those students from low socio-economic backgrounds, as indicated by the prior year eligibility for free or reduced-price meals under the National School Lunch (NSL) Act, as reported by October 1 of each year and submitted to the Department of Education and certified by the Child Nutrition Unit.

NSL funding is divided into three tiers; school districts that were to receive funding based on a higher or lower percentage tier than the preceding school year, the funding would be increased or reduced in three equal amounts over a three-year period following the year in which a school district's percentage level of NSL students increased or decreased. A school district that has experienced a significant growth, defined by rule as 1%, in enrolled students in each of the previous three years shall receive funding for the expected increase in the number of NSL students based on the three year average growth in enrollment times the percentage of students eligible for NSL funding times the appropriate per student funding amount.

The current rates for the NLSA as listed in A.C.A. §6-20-2305(B)(4)(A), are:

- School districts in which 90% or greater of the enrolled students are national school lunch students, funding shall be \$1,562;
- For school districts in which at least 70% but less than 90% of the enrolled students are national school lunch students, funding shall be \$1,042;
- For school districts in which less than 70% of the enrolled students are national school lunch students, funding shall be \$522.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Professional Development Funding (2HS) - This aid through A.C.A. §6-20-2305(b)(5), provides \$32.40 for FY16 and FY17 per the previous year Average Daily Membership (ADM) to school districts for professional development activities. This program provides a coordinated set standards based planned learning activities for teachers and administrators to ensure that all students demonstrate proficiency in state academic standards.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Supplemental Millage (2HU) - Act 1 of the First Extraordinary Session of 2013 amended A.C.A. §6-20-2503(f)(2)(B) to require the phase out state financial assistance over a ten year period by reducing the amount received by a district after fiscal year 2006 by one-tenth each year over a ten year period with the savings distributed to the Employee Benefits Division of the Department of Finance and Administration for the exclusive benefit of public school employee participants in the State and Public School Life and Health Insurance Program. FY15 was the final year supplemental milage incentive funding was disbursed to school districts.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Distance Learning Operations (2HX) - These grants provide funding to acquire and/or lease equipment and telecommunications services, and operating expenses necessary for school districts to participate in distance learning education under A.C.A. §6-47-404. This assistance is to alleviate the increasing shortage of available qualified teachers, enable school districts to receive advanced high school courses, advanced placement courses, and enriched course curriculum; and to develop and make available online professional development and instructional resources for teachers and administrators. The program provides funds for the STEM Pathways Project at the Arkansas School for Mathematics, Sciences & the Arts; and partially funds the Microsoft IT Academy program.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Content Standards (2JA) - This program is for the periodic review and revision of Academic Content Standards required by A.C.A. §6-15-404(c). Academic Content Standards are a series of documents that specify what a student enrolled in a public school should know and be able to do. The content standards also provide the foundation for the development of the State assessment system.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Teacher Recruitment (2JC) - A.C.A. §6-17-811 requires the Department of Education provide a system of incentives for teacher recruitment and retention in high-priority districts. A "high-priority" district is one that has 1,000 or fewer students in which 80% are eligible for free or reduced-price lunch program. "Teachers" were defined as those working directly with students 70% of their time in a classroom setting, including guidance counselors and librarians. Teachers in a high-priority district shall receive, in addition to all other salary and benefits, bonus payments as specified by law.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

School Funding Contingency (2ZH) - This unfunded appropriation is used to address unforeseen problems that arise during the course of

a fiscal year. Special language allows transfer of this appropriation to address problem areas.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Leadership Academy-Master Principal (2ZK) - The Leadership Academy is responsible for administration of the Master School Principal Program and to provide leadership for education reform. The Academy provides leadership development programs for public school principals, superintendents and other administrators, and school board members.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Master Principal Bonus (2ZM) - This program provides bonuses for principals who have achieved Master Principal status through the Arkansas Leadership Academy. It allows for \$9,000 annually for five years while serving as a full time principal and provides for \$25,000 annually while working as a full time principal in a "low-performing" school.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Special Needs Isolated Funding (2ZS) - A.C.A. §6-20-604 provides additional funding for certain isolated schools and school districts with a low student density and schools and districts that meet other eligibility requirements. Any funds appropriated for isolated funding and/or special needs isolated funding that remained after the initial distributions were equally distributed among school districts that received isolated special needs funding other than small school funding to be used for transportation costs of isolated school areas.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Alternative Learning (311) - A.C.A. §6-48-101 et seq. requires every school district to establish an alternative learning environment (ALE) for students who show an inability to function in a standard learning environment. It requires the Department establish an incentive program for districts whose ALE programs meet Department guidelines. ALEs must provide all educational programs available in other classrooms,

and provide additional services to meet the needs of this group of at-risk students. A.C.A. §6-20-2305(b)(2)(A)(i) establishes the ALE categorical funding amount for FY16 shall be \$4,471 multiplied by the number of ALE students enrolled during the previous school year and for FY17 shall be \$4,560 multiplied by the number of ALE students enrolled during the previous school year.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

General Facilities Funding (326) - Act 1 of the First Extraordinary Session of 2013 amended A.C.A. §6-20-2503 (e)(2)(B) to require after fiscal year 2006, a funding reduction of one-tenth of the fiscal year 2006 amount received by a district each year over a ten year period with the savings distributed through the Education Facilities Partnership Fund (EFP). Beginning in FY15, savings are to be distributed to the Employee Benefits Division of the Department of Finance and Administration for the exclusive benefit of public school employee participants in the State and Public School Life and Health Insurance Program. FY15 was the final year general facilities funding was disbursed to school districts.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Isolated Funding (331) - Due to location or geographic barriers, some districts are unable to share resources with other districts or have unusual transportation needs. These districts with fewer than 350 Average Daily Membership (ADM) are termed "isolated" and receive additional funding. Act 65 of the Second Extraordinary Session of 2003 established 56 "isolated" school areas and set a per student dollar amount to be paid for each isolated school area. Funding is distributed based upon the prior year three-quarter ADM of the isolated school area multiplied by the per student isolated funding amount prescribed by A.C.A. §6-20-603.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Student Growth (332) - This program provides supplemental funding to school districts that have a growth in students in the current school year over the previous school year. Under A.C.A §6-20-2305(c)(2)(A) student growth funding is calculated as one quarter (1/4) of the per student funding is multiplied by an increase in the district's (1) first quarter current year Average Daily Membership (ADM) over the 3-quarter ADM of the previous school year; (2) second quarter current year ADM over the 3-quarter ADM of the previous school year; (3) third

quarter current year ADM over the 3-quarter ADM of the previous school year; and (4) fourth quarter current year ADM over the 3-quarter ADM of the previous school year, excluding any increase solely from consolidation or annexation with another district.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Bonded Debt Assistance (336) - A.C.A. §6-20-2503 created the Bonded Debt Assistance Program to enable the Division of Public School Academic Facilities and Transportation provide eligible districts with assistance for retiring outstanding bond indebtedness as of January 1, 2005 and to increase the amount of local revenue available for the maintenance and operation of schools. Bonded Debt Assistance is to be used solely for bonded debt retirement. The Commission for Arkansas Public School Academic Facilities and Transportation directs the Division to work with the Department to determine the amount of financial assistance for each eligible district. The Division is responsible for determining the scheduled debt payment on a fiscal year basis from the principal and interest payment in effect and on file with the Department. The available funding after payments have been made is then transferred to the Educational Facilities Partnership Fund.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

98% URT Actual Collection Adjustment (34N) - A.C.A. §6-20-2305(a)(4)(A) ensures every public school district receives the full amount of Foundation Funding; a district whose net revenues are less than the sum of 98% of the uniform rate of tax (URT) multiplied by the property tax assessment of the district, the Department shall distribute to the district, by the end of each school year, the difference between the net revenues of the district and the sum of 98% of the uniform rate of tax (URT) multiplied by the property assessment of the district. For a district whose net revenues exceed the sum of 98% of the URT multiplied by the property tax assessment of the district, the Department, under the authority §6-20-2306 shall recoup from the district the difference between the net revenues of the district and the sum of 98% of the URT multiplied by the property tax assessment of the district.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Department of Correction (380) - A.C.A. §12-29-301 et seq. established the Department of Correction School District and states that the cost of operating the school district be borne by the Department of Correction and the Department of Education.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Residential Centers/Juvenile Detention (394) - This program provides reimbursement to school districts for the educational costs associated with disabled and non-disabled students placed in approved residential psychiatric and drug and alcohol treatment facilities or juvenile detention centers. Reimbursement is based upon the foundation funding rate multiplied by the number of approved program beds.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Consolidation Incentive (421) - These additional funds are provided to school districts administratively consolidated or annexed by the State Board under A.C.A. §6-11-105, §6-13-1401, and applicable rules of the Board. In the first year of consolidation/annexation one hundred percent (100%) of the incentive allowance shall be added to the district's aid; in the second year the district shall receive fifty percent (50%) of the incentive allowance granted in the first year, in addition to other state aid.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Coop Education Tech Centers (434) - Technology Coordinators in the Education Service Cooperatives assist local school districts through training, software/hardware purchase recommendations, and oversight of laboratories and technology initiatives. The maximum amount of funds available to each of the State's fifteen (15) education service cooperatives and the Pulaski County School District is set by the State Board of Education

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Teacher Retirement Matching (437) - This program is the employer matching for employees of Education Service Cooperatives, Vocational Centers, the Model Vocational-Technical Resource Center, Arkansas Easter Seals, and school operated by the Department of Correction.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

National Board of Prof Teaching Standards (438) - A.C.A. §6-17-413(a)(1)(A) requires teacher support in three distinct areas related to state support of advanced national teacher qualification: bonuses to National Board Certified Teachers (NBCT), participation fees and substitute pay required for candidacy, and a support system for the candidates. Funding is also distributed to designated candidate "support centers" at various school districts, education service cooperatives, or institutions of higher education to assist candidates with the National Board certification process. Support center location funding is based on candidate distribution throughout the state. If a teacher does not achieve certification during the required three years, they must refund all State funds expended on their behalf.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Advanced Placement Incentive (440) - This program provides support to establish easily accessible advanced placement courses and prepare students for admission to, and success in a post-secondary environment. The major aspect of the program is professional development support for AP and Pre-AP teachers that include AP summer training, AP equipment and material grants, and Pre-AP workshops.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Criminal Background Checks (444) - This program covers the cost of state and federal criminal background checks for the first renewal of non-expired licenses of certified personnel. The background check includes the Child Maltreatment Central Registry check.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Arkansas Easter Seals (445) - This program funds partially the cost of educational services provided by the Arkansas Easter Seal Society to children ages 3-21 who have orthopedic and/or communicative disorders. This funding reduces the amount that local school districts have to pay for these educational services.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Public School Employee Insurance (446) - Under A.C.A. §6-17-1117, this program pays the state contribution for insurance premiums and a monthly health insurance contribution rate of \$153 for part of the fiscal year and \$154.48 for part of the fiscal year per eligible employee of education service cooperatives, vocational centers, Arkansas Easter Seals, and the school operated by the Department of Correction, who elect to participate in the public school health insurance program. As authorized by Act 293 of 2014, the Department of Education also paid EBD \$15,000,000 in additional health insurance contributions.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

School Food Services (447) - This program combined with the Surplus Commodities program provides the State match for the total school food program in local schools. Grants are paid to school districts based upon the number of lunches served.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Surplus Commodities (450) - The Department of Human Services (DHS) administers this program. School districts currently receive a large share of the commodities. By agreement with DHS, the Department provides funding to supplement transportation delivery costs to the school districts. This program combined with the School Food Services program provides the State match for the total school food program in local schools.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Grants to School Districts (451) - Grants are awarded for educating students in northern Arkansas who cannot attend their assigned district because Bull Shoals Lake separates them from their district, which would require a round trip greater than 35 miles to attend their assigned district.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Worker's Compensation (452) - Under A.C.A. §6-17-1403(c) claims are paid by a fund transfer to the Workers' Compensation Revolving Fund based upon the previous year's claim amount. Under A.C.A. §11-9-307(c) administrative expenses are paid by fund transfer to the Miscellaneous Agencies Fund and are based upon the previous quarter expenses.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

School Food-Legislative Audit (454) - This appropriation compensates Legislative Audit for auditing school food funds in the local school districts.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Gifted & Talented (457) - This program provides salary support for 15 Gifted and Talented supervisors in the Cooperatives, funding for the Arkansas Governor's School, three annual Outstanding Gifted Program Awards, and an annual contribution to the Arkansans for Gifted and Talented Education (AGATE) Conference.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

School Worker Defense (458) - This program provides for claims and legal fees for liability suits against school personnel.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Assessment/End of Level Testing (459) - A.C.A. §6-15-404 requires standards based and/or developmentally appropriate testing for public school students. The ACT Aspire is administered to grades 3-10 includes reading, writing, English, math, and science assessments. The Iowa Test of Basic Skills is administered to grades 1 and 2. A school readiness screening is administered to all entering students (grades K or 1) and English Language Proficiency exams are administered to all limited English proficient (LEP) K-12 students. The Alternative Portfolio Assessment is provided for students with significant cognitive disabilities receiving special education services. This program pays for Advanced Placement (AP) exam expenses and pays awards of up to \$50 to schools for each score of 3 or better on AP exams. Expenses of the Technical Advisory Committee are also paid from this appropriation. The committee is composed of nationally recognized testing experts, psychometricians, and state testing directors who advise the Department on policy issues related to the assessment system.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Court Ordered Desegregation (460) - This appropriation was established for the costs associated with Desegregation Settlement Agreement for the school districts in Pulaski County that was approved by federal court in January 2014.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Teacher of the Year (4HM) - A.C.A. §6-17-2501 et seq. established the Teacher of the Year Act. The Act requires the Department to develop a selection process for choosing the Arkansas Teacher of the Year and provides that the teacher shall be placed on administrative leave the year following their selection to assist with improving teaching conditions in the state. During this year, the Department will reimburse the school district for the salary and benefits of the Teacher of the Year. During this time, the State Teacher of the Year serves in an advisory position as a non-voting member on the Arkansas State Board of Education.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Declining Enrollment (4HN) - A.C.A. §6-20-2305(a)(3) provides additional funding to school districts with a prior year Average Daily Membership (ADM) that is less than the ADM of the year prior to the previous year. Funding is equal to the difference between the average ADM for the two immediately preceding years and the ADM for the previous school year multiplied by the foundation funding per student. School districts cannot receive both declining enrollment funding and student growth funding in the same year. A qualified school district may

receive both declining enrollment funding and special needs isolated funding only if sufficient funding is available.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Intervention Block Grants (565) - Local school districts, schools, education cooperatives, and other organizations are eligible to apply for grants to provide services to encourage parental involvement. The grants support the Smart Start and Smart Step Initiatives by providing a child's parent with resources that will support literacy and mathematics achievement. Grants are used to encourage parental involvement through the following competitions: Quiz Bowl, State History Day Competition, Creativity in Arkansas, State Science Fair, and Arkansas Destination Imagination.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments

Serious Offender (566) - The Department of Human Services, Division of Youth Services (DYS) operates the Serious Offender Units for juveniles. The Department pays the educational costs of students located in these units through a Memorandum of Understanding (MOU) with DHS based upon the average daily attendance of students in the facility. Units are currently located in Mansfield, Harrisburg, Lewisville, Dermott, Colt, and Alexander.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Coordinated School Health (59V) - This program, through a competitive grant application, is used to promote health wellness and academic achievement in public schools. Grantees establish school based health centers to provide students with basic physical, mental, dental, and other services as needed. The program is a collaboration of the Arkansas Department of Education (ADE) Office of School Health Services (SHS), Arkansas Department of Health (ADH), Arkansas Department of Human Services (DHS) and Medicaid In the Schools (ARMITS).

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any

Governor's Letters adopted and member amendments.

School Facility Joint Use Support (59W) - This program was created as part of the Health Care Initiative of 2009 to encourage schools to allow their indoor and outdoor facilities be used by the public as an accessible and safe environment for family and community activity.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Additional Public School Employee Health Insurance (59X) - This program allows the Department to pay up to \$15 million in additional health insurance contributions for eligible employees electing to participate in the public school employees' health insurance program administered by the State and Public School Life and Health Insurance Board. The Department is authorized to make these payments if 98% of the URT used in the calculation for State Foundation Funding Aid exceeds \$920,731,819.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Better Chance Program (652) - Grants are administered by the Division of Child Care and Early Childhood Education of the Department of Human Services for the purpose of serving educationally deprived children ages birth through 5 years old, excluding kindergarten. Within this program is the Arkansas Better Chance for School Success (ABCSS) Program which funds innovative and developmentally appropriate early childhood programs for educationally deprived children ages 3 and 4.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Special Education Services (668) - This program provides extended school year summer programs for students with disabilities ages 3-21, special education services to foster children who are wards of the State placed in out-of-state residential facilities, and partial reimbursement of salaries for special education supervisors. Funding provided to school districts to support the salaries of special education supervisors is based on an established per child per day rate, based upon availability of funds.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any

Governor's Letters adopted and member amendments.

Human Development Center Education Aid (669) - This program provides funding for educational services to children in the State's Human Development Centers.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Education Service Cooperatives (670) - The 15 educational cooperatives around the State share resources and services between local school districts and provide a core support system for professional development support system.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Early Childhood Special Education (697) - This program provides special education services through local education agencies and education cooperatives for 3-5 year old preschool children with disabilities. Behavioral intervention services provided by education cooperatives for all community preschool programs as well as coordination of transition activities for children ages 0-2 who will remain in special education as 3-5 preschoolers; and Medicaid state match for preschool programs for physical, occupational, and speech therapy services are also provided.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Distance Learning (698) - This program provides for the establishment, organization, and administration of a distance learning program designed to improve course offerings available to students throughout the state. The primary purpose of providing distance learning technologies is to assist school districts in receiving advanced high school courses, advanced placement courses, enriched course content, or other academic courses not otherwise available in the school district.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Teacher Licensing/Mentoring (699) - This program, through the Arkansas Induction program, provides mentoring for support, retention, and professional growth of new educators. Districts receive funding for each mentor who mentors a new program participant. Funds are also distributed to districts, institutions of higher education, and education cooperatives to provide training to mentors. The mentor program has been updated to align with the state's new teacher and administrator evaluation systems. Online mentor modules have been developed by educators to support the content delivery.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

School Recognition (F81) - This program provides financial awards to public schools that experience high student performance, student academic growth, and for a secondary school, a high graduation rate, if funds are available.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

International Baccalaureate Program (F82) - This program provides easily accessible advanced educational courses to prepare students for admission to and success in a post-secondary educational environment.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Broadband Facilities Matching Grant Program (M74) - This matching grant program assists school districts improve internet connectivity. A one-time transfer from the General Improvement Fund to the Public School Fund will be leveraged at the district level for up to a additional \$20 million in new E-Rate funding for local loop/WAN connectivity.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor's Letters adopted and member amendments.

Enhanced Transportation Funding (N55) - The House Committee on Education and the Senate Committee on Education in "A Report on

Legislative Hearings for the 2014 Interim Study on Education Adequacy,” recommended the creation of a separate supplemental transportation funding program for districts with high transportation costs. Appropriation established at \$3 million based upon 2% of the transportation funding provided for FY15. The House Committee on Education and the Senate Committee on Education, in conjunction with the Bureau of Legislative Research (BLR) shall conduct a review of the transportation funding model developed by BLR and make recommendations to the 90th General Assembly during the 2016 fiscal session.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor’s Letters adopted and member amendments.

Open-Enrollment Public Charter School Facilities Funding Aid Program (N68) - After charter application review and approval, and meeting other criteria, an open-enrollment public charter school is eligible to receive funding from the program on a pro rata distribution of available funding per student based upon the open-enrollment public charter school’s previous year three-quarter average daily membership (ADM). An open-enrollment public charter school in its first year of operation or one that adds a new grade, funding shall be determined using the method under §6-23-501(a)(2)(A). The funds may only be used for lease, purchase, renovation, repair, construction, installation, restoration, alteration, modification, or operation and maintenance of an approved facility. An open-enrollment public charter school under this program is not entitled or subject to the Arkansas Public School Academic Facilities Funding Act, §6-20-2501 et seq., or the Arkansas Public School Academic Facilities Program Act, §6-21-801 et seq.

The Agency Request reflects the FY17 requests from the 2014 Fall Budget Hearings Summary Manuals. The Legislative Recommendation and Executive Recommendation reflect the FY17 ALC/JBC recommendation from the 2014 Fall Budget Hearings Summary Manuals, any Governor’s Letters adopted and member amendments.

Fund Transfers - In each fiscal year, \$11,115,000 is transferred from the Department of Education Public School Fund Account to various entities for the following purposes:

- (1) Act 987 of 2015 Section 22 requires a transfer of \$200,000 during each fiscal year to the University of Arkansas at Little Rock, specifically to provide funding for the Arkansas/STRIVE Program.
- (2) Act 974 of 2015 Section 7 states, “the Director of the Assessment Coordination Department shall certify monthly to the Chief Fiscal Officer of the State, the amount of funding needed each month to pay counties and professional reappraisal companies for the reappraisal of real property as required by law. Upon receipt of such certification the Chief Fiscal Officer of the State shall transfer on his books and those of the State Treasurer 76% of the amounts certified from the Department of Education Public School Fund Account, 16% of the amount certified from the County Aid Fund, and 8% of the amount certified from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.” The amount to be transferred from the Public School Fund is projected to be

\$10,830,000 in FY16.

- (3) Surety Bond Transfer - appropriation is made to the Department of Finance and Administration but paid from the Department of Education Public School Fund for the surety bond for public school employees. The amount transferred is projected to be \$85,000 in FY16.

Appropriation Summary

Appropriation: PSF - Public School Fund

Funding Sources: JAA - Department of Education Public School Fund

Appropriation		2014-2015	2015-2016	2015-2016	2016-2017		
		Actual	Budget	Authorized	Legislative Recommendation	Agency Request	Executive Recommendation
Non-Traditional Licensure	5100004	50,000	50,000	50,000	50,000	50,000	50,000
Intervention Block Grants	5100004	302,000	227,000	302,000	302,000	302,000	302,000
OE Charter Fac Funding Aid Prg	5100004	0	5,000,000	15,000,000	15,000,000	0	15,000,000
Tech Grants	5100004	3,560,418	3,602,678	3,602,678	3,602,678	3,602,678	3,602,678
School Recognition	5100004	6,999,985	7,000,000	10,000,000	10,000,000	7,000,000	10,000,000
Inter Baccalaureate Prgm	5100004	74,942	0	75,000	75,000	75,000	75,000
Better Chance Program	5100004	110,896,616	111,000,000	127,000,000	111,000,000	111,000,000	111,000,000
Add Public School Employee Ins	5100004	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Declining Enrollment	5100004	8,817,738	13,963,389	13,963,389	13,963,389	13,963,389	13,963,389
Grants to School Districts	5100004	67,856	67,856	67,856	67,856	67,856	67,856
Economic Education	5100004	350,000	350,000	400,000	400,000	400,000	400,000
School Food-Legislative Audit	5900046	75,000	75,000	75,000	75,000	75,000	75,000
School Food Services	5900046	1,650,000	0	1,650,000	1,650,000	1,650,000	1,650,000
School Facility Joint Use	5900046	500,000	500,000	500,000	500,000	500,000	500,000
School Funding Contingency	5900046	0	0	25,000,000	25,000,000	25,000,000	25,000,000
Smart Start/Smart Step	5900046	10,666,303	10,666,303	10,666,303	10,666,303	10,666,303	10,666,303
Serious Offender	5900046	1,716,859	1,050,946	1,716,859	1,716,859	1,716,859	1,716,859
School Worker Defense	5900046	13,042	0	390,000	390,000	390,000	390,000
National School Lunch	5900046	209,481,304	215,564,199	224,450,590	235,503,568	231,897,173	235,503,568
Master Principal Bonus	5900046	228,000	90,000	208,000	208,000	208,000	208,000
Leadership Acdmy-Mstr Principal	5900046	500,000	500,000	500,000	500,000	500,000	500,000
Ntl Bd Prof Teaching Standards	5900046	13,064,280	9,109,160	13,854,260	13,865,260	13,865,260	13,865,260
Residential Ctrs/Juv Detention	5900046	16,344,976	15,188,254	16,345,087	16,345,087	16,345,087	16,345,087
Public School Employee Ins	5900046	56,470,082	57,373,600	57,373,600	57,373,600	57,373,600	57,373,600
Prof Development Fund	5900046	16,084,187	16,087,684	16,186,268	16,293,119	16,293,119	16,293,119
Teacher Recruitment	5900046	2,097,325	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Teacher of the Year	5900046	56,912	100,000	100,000	100,000	100,000	100,000
Teacher Licensing/Mentoring	5900046	4,767,232	5,008,758	5,065,758	5,065,758	5,065,758	5,065,758
Teacher Retirement Matching	5900046	8,838,428	6,655,000	10,730,500	11,803,550	11,803,550	11,803,550
Youth Shelters	5900046	165,000	165,000	165,000	165,000	165,000	165,000
Workers' Compensation	5900046	149,620	450,000	450,000	450,000	450,000	450,000

Appropriation Summary

Appropriation: PSF - Public School Fund

Funding Sources: JAA - Department of Education Public School Fund

Appropriation		2014-2015	2015-2016	2015-2016	2016-2017		
		Actual	Budget	Authorized	Legislative Recommendation	Agency Request	Executive Recommendation
Tech Improvements	5900046	83,836	500,000	500,000	500,000	500,000	500,000
Special Needs Isolated Funding	5900046	8,347,715	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Special Education Services	5900046	2,802,523	1,145,285	2,802,527	2,802,527	2,802,527	2,802,527
Special Ed-Catastrophic	5900046	10,999,998	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
State Foundation Funding	5900046	1,985,703,026	2,009,440,423	2,009,440,423	2,053,194,376	1,975,995,879	2,053,194,376
Surplus Commodities	5900046	1,075,005	780,000	1,125,065	1,125,065	1,125,065	1,125,065
Supplemental Millage	5900046	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Student Growth	5900046	33,513,285	33,298,125	37,690,144	37,690,144	37,690,144	37,690,144
Content & Curriculum	5900046	39,422	50,000	50,000	50,000	50,000	50,000
Consolidation Incentive	5900046	4,871,550	0	5,868,900	5,868,900	5,868,900	5,868,900
Broadband Facilities Matching Grant Prog	5900046	4,004,636	991,823	5,000,000	5,000,000	5,000,000	5,000,000
Content Standards	5900046	157,803	161,000	161,000	161,000	161,000	161,000
Court Ordered Desegregation	5900046	72,938,052	65,794,267	65,794,267	65,794,267	65,794,267	65,794,267
Coord School Health	5900046	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Coop Education Tech Centers	5900046	1,186,773	0	1,200,000	1,200,000	1,200,000	1,200,000
Alternative Learning	5900046	23,961,251	24,207,816	24,812,881	25,940,361	24,933,568	25,940,361
Advanced Placement Incentive	5900046	779,157	825,000	825,000	825,000	825,000	825,000
98% URT Actual Collection Adj	5900046	17,751,282	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000
AR Easter Seals	5900046	193,113	193,113	193,113	193,113	193,113	193,113
Bonded Debt Assistance	5900046	14,765,374	28,455,384	28,455,384	28,455,384	28,455,384	28,455,384
At Risk	5900046	1,765,170	1,688,530	1,988,530	1,988,530	1,988,530	1,988,530
Assessment/End Course Testing	5900046	12,504,379	22,250,189	22,250,189	23,350,681	23,350,681	23,350,681
General Facilities Funding	5900046	8,100,000	8,100,000	8,100,000	8,100,000	8,100,000	8,100,000
Enhanced Transportation Funding	5900046	0	0	3,000,000	3,000,000	0	3,000,000
English Language Learners	5900046	13,635,590	14,284,735	14,284,735	14,570,430	14,004,642	14,570,430
Gifted & Talented	5900046	1,330,522	1,085,381	1,335,381	1,335,381	1,335,381	1,335,381
Isolated Funding	5900046	2,548,281	7,896,000	7,896,000	7,896,000	7,896,000	7,896,000
Human Dev Ctr Education Aid	5900046	526,150	526,150	526,150	526,150	526,150	526,150
Home School Test	5900046	250,000	0	250,000	250,000	250,000	250,000
Distance Learning	5900046	4,753,910	4,760,000	4,760,000	4,760,000	4,760,000	4,760,000
Dept of Correction	5900046	6,396,775	5,597,675	6,541,147	6,645,135	6,645,135	6,645,135

Appropriation Summary

Appropriation: PSF - Public School Fund

Funding Sources: JAA - Department of Education Public School Fund

Appropriation		2014-2015	2015-2016	2015-2016	2016-2017		
		Actual	Budget	Authorized	Legislative Recommendation	Agency Request	Executive Recommendation
Criminal Background Checks	5900046	1,767	25,000	25,000	25,000	25,000	25,000
Distance Learning Operations	5900046	6,531,233	7,575,000	7,575,000	7,575,000	7,575,000	7,575,000
Education Service Cooperatives	5900046	6,129,270	6,129,270	6,129,270	6,129,270	6,129,270	6,129,270
Early Childhood Special Educ	5900046	16,897,919	15,623,079	16,897,920	16,897,920	16,897,920	16,897,920
Distressed School District Support	5900046	6,068	50,000	50,000	50,000	50,000	50,000
Total		2,765,538,940	2,818,878,072	2,919,016,174	2,961,631,661	2,858,254,188	2,961,631,661

Funding Sources							
Fund Balance	4000005	60,828,723	58,300,953		57,309,130	57,309,130	57,309,130
Court Ordered Desegregation	4000180	72,093,913	65,794,267		65,794,267	65,794,267	65,794,267
DOE Public School Fund	4000195	2,063,673,201	2,110,548,611		2,133,873,054	2,099,173,043	2,133,873,054
E-Rate Credit	4000207	2,582,014	1,500,000		1,500,000	1,500,000	1,500,000
Educational Adequacy Fund	4000210	434,031,542	434,031,542		434,031,542	434,031,542	434,031,542
Educational Excellence Fund	4000220	199,766,424	203,426,829		200,606,121	200,606,121	200,606,121
Miscellaneous Adjustments	4000345	(6,917,714)	0		0	0	0
TANF Transfer	4000478	7,500,000	7,500,000		7,500,000	7,500,000	7,500,000
Trnfr frm DOE Pub School Fund	4000525	(11,083,201)	(11,115,000)		(11,115,000)	(11,115,000)	(11,115,000)
Trnfr to DOE Public School Fund	4000625	0	5,000,000		0	0	0
Transit Tax	4000700	1,364,991	1,200,000		1,200,000	1,200,000	1,200,000
Unfunded Appropriation	4000715	0	0		25,000,000	25,000,000	25,000,000
Total Funding		2,823,839,893	2,876,187,202		2,915,699,114	2,880,999,103	2,915,699,114
Excess Appropriation/(Funding)		(58,300,953)	(57,309,130)		45,932,547	(22,744,915)	45,932,547
Grand Total		2,765,538,940	2,818,878,072		2,961,631,661	2,858,254,188	2,961,631,661

The 2015-2016 Authorized for the Better Chance Program reflects \$16 million transferred from General Improvement.

Budget and/or Actual exceed Authorized in Master Principal Bonus and Special Needs Isolated Funding due to Special Language that provides for Appropriation Transfer Authority.

Actual exceeds Budget in Court Ordered Desegregation due to Special Language that provides for payment of or reimbursement for expenses incurred under any "Desegregation Agreement."