

2026-27
State Aid Notice # 1

Preliminary Data
7/23/2026

4501 FLIPPIN SCHOOL DISTRICT

<CLICK INSIDE YELLOW BOX TO SELECT DISTRICT

DATA			
C1 2026-27 Enrollment Cap (Open-Enr Charters Only)	-	C4 2026-27 3-qtr ADM	-
C2 July 1, 2026 Enrollment (Open-Enr Charters Only)	-	15 Per Student Local Revenue	5,110.29
C3 2026-27 Current/Prior Year Status (Open-Enr Charters Only)	-	16 Per Student Total Foundation Funding Amt	8,037.00
1 2025 Real Assessment	112,135,279.00	17 Per Student State Foundation Funding Aid	2,926.71
2 2025 Personal Assessment	29,700,700.00	18 PY ALE FTEs (Qtrs. 1-4)	1.75
3 2025 Utility Assessment	8,793,730.00	19 ELL Students (current year)	-
4 Total Assessment Valuations	150,629,709.00	20 ESA Students (F&R)	536
5 98% of URT X Assessment ²	3,690,427.87	21 Adjusted 1/1/05 Scheduled Debt Payment	149,760.00
6 2026 Net Revenues	-	22 State Wealth Index for Bonded Debt Assistance	-
7 2025 Calculated Misc Funds ¹	12,640.00	23 PY ADM of Isolated School Area	-
8 2026 Calculated Misc Funds ¹	-	24 Isolated Funding Amt Per Student 6-20-603	0
9 2024-25 3-qtr ADM	740.74	25 District Square Miles	142.33
10 2025-26 3-qtr ADM	724.63	26 Millage 1/1/25	36.40
11 2025-26 Qtr 4 ADM	719.33	27 Millage 1/1/26	36.40
12 2026-27 Qtr 1 ADM	-	C5 Charter Facilities Student Count	-
13 2026-27 Qtr 2 ADM	-	C6 Charter Facilities Rate	-
14 2026-27 Qtr 3 ADM	-		

FUNDING							
Funding Category	Amount	Statutory Code	Restricted	Rules	Rev Code	Fund/SOF	
28 State Foundation Funding Aid (SFFA)	2,120,783.00	6-20-2303, 6-20-2305, 6-20-2308	No	No	31101	2001	
29 98% of URT X Assessment Less Net Revenues	-	6-20-2303, 6-20-2305	No	No	31103	2001	
30 Educational Excellence Trust Fund ³	552,717.00	6-5-301 et seq.	Yes	Yes			
31 Alternative Learning Environment (ALE) \$5,341 X Line 18	9,340.00	6-20-2303, 6-20-2305	Yes	Yes	32370	2275	
32 English Language Learners (ELL) \$384 X Line 19	-	6-20-2303, 6-20-2305	Yes	Yes	32371	2276	
33 Enhanced Student Achievement (ESA) ⁴ Line 20 X Line 34	605,680.00	6-20-2303, 6-20-2305	Yes	Yes	32381	2281	
34 ESA Rate	1,130.00						
35 ESA Withholding (for excess fund balance - 6-20-2305(b)(4)(F)	-	6-20-2305	Yes	No	32381	2281	
36 ESA Growth	-	6-20-2305	Yes	Yes	32381	2281	
37 Professional Development	29,710.00	6-20-2303, 6-20-2305	Yes	Yes	32256	2223	
38 Bonded Debt Assistance	-	6-20-2503	Yes	Yes	32915	2001	
39 Isolated Funding	-	6-20-601, 6-20-603	Yes	No	31500	2212	
40 Special Needs Isolated	-	6-20-604 (c), (d) & (e)	Yes	No	31500	2212	
41 Special Needs Small District	-	6-20-604 (f)	No	No	32249	2920	
42 Special Needs Transportation	-	6-20-604 (h)	Yes	No	32248	2228	
43 Declining Enrollment ⁵	64,738.00	6-20-2305	No	Yes	31460	2218	
44 Student Growth ⁵	-	6-20-2303, 6-20-2305	No	Yes	31450	2217	
45 Charter Facilities Funding (Open-Enr Charters Only)	-	6-23-908	Yes	No	32914	3400	
46 Enhanced Transportation	118,479.00	6-20-2309	No	No	31400	2222	
47 Teacher Salary Equalization Funding (TSE)	72,463.00	6-20-2305 (b)(6)	Yes	No	32204	2001	
48 LEARNS Teacher Minimum Salary & Raise Funding	393,034.00	6-17-2403	Yes	No	32205	2001	
49 Teacher Salary Equalization LEARNS Supplement	61,594.00	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>

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	Jared Hogue C.W. Gardenhire
English Language Learners	Maria Touchstone
ESA Funding Calculations	David Allison
ESA Allowability	Tena Coleman
Professional Development Funding Calculations	David Allison
Professional Development Allowability	Tena Coleman
Net Revenues/98% URT	David Allison
Isolated/Special Needs Isolated Funding	Anita Freer
All Other State Funding Questions	David Allison Anita Freer

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	2001520000000000	69314
CR	2001	01010 (CASH)
DR	1000	01010 (CASH)
CR	1000	52204