

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0101000  
 County: ARKANSAS  
 District: DEWITT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,490,131.57        | \$1,508,585.85        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,330,629.24       | \$10,387,420.37       |
| Less Total Salary Fund Expenditures        | \$5,236,941.52        | \$5,040,400.48        |
| Less Total Operating Fund Expenditures     | \$4,823,085.76        | \$4,610,978.75        |
| Less Total Debt Service Fund Expenditures  | \$490,326.28          | \$583,677.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$238,178.60          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,508,585.85</b> | <b>\$1,660,949.99</b> |
| Less NSLA Balance                          | \$34,670.28           | \$119,056.61          |
| Less PD Balance                            | \$23.46               | \$23.46               |
| Less ELL Balance                           | \$0.00                | \$3,355.00            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,473,892.11</b> | <b>\$1,538,514.92</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0104000  
 County: ARKANSAS  
 District: STUTTGART SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,645,794.42        | \$3,609,175.02        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,555,831.05       | \$14,077,891.45       |
| Less Total Salary Fund Expenditures        | \$6,598,657.32        | \$6,828,378.38        |
| Less Total Operating Fund Expenditures     | \$7,209,787.64        | \$6,474,432.66        |
| Less Total Debt Service Fund Expenditures  | \$786,746.39          | \$854,262.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$2,740.90            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,609,175.02</b> | <b>\$3,529,992.93</b> |
| Less NSLA Balance                          | \$26,330.93           | \$0.00                |
| Less PD Balance                            | \$720.39              | \$0.00                |
| Less ELL Balance                           | \$19,046.72           | \$0.00                |
| Less ALE Balance                           | \$8,348.84            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,554,728.14</b> | <b>\$3,529,992.93</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0201000  
 County: ASHLEY  
 District: CROSSETT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,420,240.02        | \$3,414,510.34        |
| Total Op Fund & Debt Srvc Fund Rev         | \$15,407,349.50       | \$15,447,027.89       |
| Less Total Salary Fund Expenditures        | \$6,985,923.83        | \$6,542,118.58        |
| Less Total Operating Fund Expenditures     | \$7,615,452.71        | \$8,026,136.74        |
| Less Total Debt Service Fund Expenditures  | \$817,253.47          | \$223,337.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$5,550.83            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,414,510.34</b> | <b>\$4,069,945.41</b> |
| Less NSLA Balance                          | \$34,025.46           | \$0.46                |
| Less PD Balance                            | \$194.26              | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,380,290.62</b> | <b>\$4,069,944.95</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 0203000  
 County: ASHLEY  
 District: HAMBURG SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,046,192.25        | \$1,443,208.02        |
| Total Op Fund & Debt Srvc Fund Rev         | \$15,427,856.86       | \$15,292,252.08       |
| Less Total Salary Fund Expenditures        | \$7,255,196.30        | \$6,990,321.21        |
| Less Total Operating Fund Expenditures     | \$7,894,064.63        | \$7,987,497.30        |
| Less Total Debt Service Fund Expenditures  | \$898,094.16          | \$601,352.97          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$16,514.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,443,208.02</b> | <b>\$1,156,288.62</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$5,414.95            | \$0.00                |
| Less ELL Balance                           | \$39,673.54           | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,398,119.53</b> | <b>\$1,156,288.62</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0302000  
 County: BAXTER  
 District: COTTER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$806,380.58        | \$885,443.38         |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,263,530.30      | \$5,076,115.89       |
| Less Total Salary Fund Expenditures        | \$2,332,446.25      | \$2,427,383.13       |
| Less Total Operating Fund Expenditures     | \$2,667,355.05      | \$2,593,558.12       |
| Less Total Debt Service Fund Expenditures  | \$189,698.20        | \$185,149.30         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$5,032.00          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$885,443.38</b> | <b>\$755,468.72</b>  |
| Less NSLA Balance                          | \$38,084.07         | \$0.00               |
| Less PD Balance                            | \$2,681.13          | \$0.00               |
| Less ELL Balance                           | \$1,172.00          | \$1,172.00           |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$843,506.18</b> | <b>\$754,296.72</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0303000  
 County: BAXTER  
 District: MOUNTAIN HOME SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,830,129.34        | \$4,843,015.73        |
| Total Op Fund & Debt Srvc Fund Rev         | \$31,158,639.01       | \$71,079,149.26       |
| Less Total Salary Fund Expenditures        | \$14,277,359.17       | \$14,211,942.99       |
| Less Total Operating Fund Expenditures     | \$13,157,347.49       | \$16,331,749.34       |
| Less Total Debt Service Fund Expenditures  | \$2,711,045.96        | \$41,298,363.13       |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,843,015.73</b> | <b>\$4,080,109.53</b> |
| Less NSLA Balance                          | \$52,551.42           | \$158.90              |
| Less PD Balance                            | \$3,107.36            | \$68.36               |
| Less ELL Balance                           | \$4.74                | \$0.00                |
| Less ALE Balance                           | \$33,279.07           | \$153.52              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,754,073.14</b> | <b>\$4,079,728.75</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0304000  
 County: BAXTER  
 District: NORFORK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$595,069.04        | \$685,197.92         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,070,033.34      | \$4,113,779.00       |
| Less Total Salary Fund Expenditures        | \$1,930,749.33      | \$1,827,035.27       |
| Less Total Operating Fund Expenditures     | \$1,955,127.88      | \$1,875,007.29       |
| Less Total Debt Service Fund Expenditures  | \$94,027.25         | \$168,067.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$685,197.92</b> | <b>\$928,867.36</b>  |
| Less NSLA Balance                          | \$54,694.95         | \$142,599.40         |
| Less PD Balance                            | \$165.00            | \$2,345.00           |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$630,337.97</b> | <b>\$783,922.96</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0401000  
 County: BENTON  
 District: BENTONVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$26,861,011.00        | \$24,637,088.09        |
| Total Op Fund & Debt Srvc Fund Rev         | \$130,267,677.68       | \$134,488,941.99       |
| Less Total Salary Fund Expenditures        | \$64,545,430.16        | \$67,181,029.34        |
| Less Total Operating Fund Expenditures     | \$55,098,330.08        | \$54,502,318.72        |
| Less Total Debt Service Fund Expenditures  | \$12,901,603.35        | \$12,639,761.20        |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$53,763.00            | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$24,637,088.09</b> | <b>\$24,802,920.82</b> |
| Less NSLA Balance                          | \$109,162.27           | \$647,973.01           |
| Less PD Balance                            | \$37,269.56            | \$20,342.44            |
| Less ELL Balance                           | \$78,661.29            | \$186,391.32           |
| Less ALE Balance                           | \$0.00                 | \$44,452.41            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$24,411,994.97</b> | <b>\$23,903,761.64</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0402000  
 County: BENTON  
 District: DECATUR SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$898,205.03        | \$752,717.51         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,996,930.59      | \$4,803,747.13       |
| Less Total Salary Fund Expenditures        | \$2,004,590.99      | \$2,082,571.32       |
| Less Total Operating Fund Expenditures     | \$2,657,267.62      | \$2,628,155.14       |
| Less Total Debt Service Fund Expenditures  | \$480,559.50        | \$310,389.58         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$752,717.51</b> | <b>\$535,348.60</b>  |
| Less NSLA Balance                          | \$54,423.44         | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$1,246.30          | \$2,916.51           |
| Less ALE Balance                           | \$8,662.94          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$688,384.83</b> | <b>\$532,432.09</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0403000  
 County: BENTON  
 District: GENTRY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,776,554.16        | \$1,543,091.86        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,569,399.10       | \$12,684,343.00       |
| Less Total Salary Fund Expenditures        | \$5,633,250.52        | \$5,673,513.52        |
| Less Total Operating Fund Expenditures     | \$5,967,103.76        | \$5,695,793.18        |
| Less Total Debt Service Fund Expenditures  | \$1,202,507.12        | \$1,207,192.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,543,091.86</b> | <b>\$1,650,936.16</b> |
| Less NSLA Balance                          | \$19,587.23           | \$2,356.97            |
| Less PD Balance                            | \$914.98              | \$0.00                |
| Less ELL Balance                           | \$10,935.33           | \$2,525.00            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,511,654.32</b> | <b>\$1,646,054.19</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0404000  
 County: BENTON  
 District: GRAVETTE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,231,675.02        | \$2,394,608.29        |
| Total Op Fund & Debt Srvc Fund Rev         | \$15,642,510.34       | \$15,853,961.00       |
| Less Total Salary Fund Expenditures        | \$6,740,483.34        | \$7,163,315.00        |
| Less Total Operating Fund Expenditures     | \$6,866,302.02        | \$6,863,188.37        |
| Less Total Debt Service Fund Expenditures  | \$1,872,791.71        | \$1,931,450.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,394,608.29</b> | <b>\$2,290,615.92</b> |
| Less NSLA Balance                          | \$116,050.33          | \$0.00                |
| Less PD Balance                            | \$7,009.77            | \$0.00                |
| Less ELL Balance                           | \$20,773.27           | \$2,000.00            |
| Less ALE Balance                           | \$15,395.83           | \$18,662.83           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,235,379.09</b> | <b>\$2,269,953.09</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0405000  
 County: BENTON  
 District: ROGERS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$12,170,247.86        | \$15,508,890.57        |
| Total Op Fund & Debt Srvc Fund Rev         | \$118,643,658.50       | \$121,255,581.41       |
| Less Total Salary Fund Expenditures        | \$60,880,193.08        | \$61,825,133.46        |
| Less Total Operating Fund Expenditures     | \$44,037,426.43        | \$45,662,127.25        |
| Less Total Debt Service Fund Expenditures  | \$10,577,286.28        | \$12,040,091.00        |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$189,890.00           | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$15,508,890.57</b> | <b>\$17,237,120.27</b> |
| Less NSLA Balance                          | \$82,113.25            | \$229,633.25           |
| Less PD Balance                            | \$6,144.13             | \$11,603.13            |
| Less ELL Balance                           | \$0.00                 | \$0.00                 |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$15,420,633.19</b> | <b>\$16,995,883.89</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0406000  
 County: BENTON  
 District: SILOAM SPRINGS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$8,163,586.68        | \$8,647,642.05        |
| Total Op Fund & Debt Srvc Fund Rev         | \$33,348,869.81       | \$33,907,628.00       |
| Less Total Salary Fund Expenditures        | \$15,098,060.17       | \$15,705,067.59       |
| Less Total Operating Fund Expenditures     | \$15,950,463.00       | \$16,902,511.03       |
| Less Total Debt Service Fund Expenditures  | \$2,013,735.38        | \$2,063,238.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$197,444.11          | \$980.00              |
| <b>Legal Balance</b>                       | <b>\$8,647,642.05</b> | <b>\$7,885,433.43</b> |
| Less NSLA Balance                          | \$167,918.05          | \$0.00                |
| Less PD Balance                            | \$41,002.07           | \$0.00                |
| Less ELL Balance                           | \$24,174.08           | \$0.00                |
| Less ALE Balance                           | \$1,609.90            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$8,412,937.95</b> | <b>\$7,885,433.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0407000  
 County: BENTON  
 District: PEA RIDGE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,877,949.45        | \$1,913,763.99        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,033,974.70       | \$13,481,236.68       |
| Less Total Salary Fund Expenditures        | \$5,980,691.10        | \$6,361,351.82        |
| Less Total Operating Fund Expenditures     | \$6,667,972.15        | \$6,730,577.47        |
| Less Total Debt Service Fund Expenditures  | \$455,944.55          | \$453,699.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$106,447.64          | \$67,075.64           |
| <b>Legal Balance</b>                       | <b>\$1,913,763.99</b> | <b>\$1,916,448.02</b> |
| Less NSLA Balance                          | \$28,683.54           | \$8,000.00            |
| Less PD Balance                            | \$6,706.86            | \$0.00                |
| Less ELL Balance                           | \$3,272.82            | \$0.00                |
| Less ALE Balance                           | \$6,303.24            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,868,797.53</b> | <b>\$1,908,448.02</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0440700  
 County: BENTON  
 District: BENTON COUNTY SCHOOL OF ARTS

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$695,489.70        | \$612,163.55         |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,021,085.78      | \$5,122,215.00       |
| Less Total Salary Fund Expenditures        | \$2,429,642.39      | \$2,471,903.64       |
| Less Total Operating Fund Expenditures     | \$2,679,266.54      | \$2,453,342.72       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$4,497.00          | \$4,497.00           |
| <b>Legal Balance</b>                       | <b>\$612,163.55</b> | <b>\$813,629.19</b>  |
| Less NSLA Balance                          | \$54,516.07         | \$18,891.47          |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$10,806.24         | \$11,006.24          |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$546,841.24</b> | <b>\$783,731.48</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0501000  
 County: BOONE  
 District: ALPENA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$341,728.06        | \$564,960.53         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,129,410.90      | \$4,060,144.27       |
| Less Total Salary Fund Expenditures        | \$1,943,804.46      | \$1,793,738.55       |
| Less Total Operating Fund Expenditures     | \$1,763,339.37      | \$1,760,290.94       |
| Less Total Debt Service Fund Expenditures  | \$111,787.00        | \$115,052.50         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$33,340.00         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$685,548.13</b> | <b>\$956,022.81</b>  |
| Less NSLA Balance                          | \$5,129.48          | \$0.00               |
| Less PD Balance                            | \$1,303.62          | \$1,303.62           |
| Less ELL Balance                           | \$3,206.28          | \$3,206.28           |
| Less ALE Balance                           | \$0.32              | \$0.75               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$675,908.43</b> | <b>\$951,512.16</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0502000  
 County: BOONE  
 District: BERGMAN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,469,159.00        | \$2,748,226.19        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,642,916.73        | \$7,797,238.98        |
| Less Total Salary Fund Expenditures        | \$3,927,636.03        | \$3,958,719.62        |
| Less Total Operating Fund Expenditures     | \$3,433,450.31        | \$3,495,719.15        |
| Less Total Debt Service Fund Expenditures  | \$161,418.76          | \$159,418.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$158,655.56          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,748,226.19</b> | <b>\$2,931,607.64</b> |
| Less NSLA Balance                          | \$3,096.40            | \$3,096.40            |
| Less PD Balance                            | \$645.03              | \$11.63               |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$701.00              | \$0.36                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,743,783.76</b> | <b>\$2,928,499.25</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0503000  
 County: BOONE  
 District: HARRISON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,356,234.95        | \$1,538,387.49        |
| Total Op Fund & Debt Srvc Fund Rev         | \$22,058,921.92       | \$22,227,303.00       |
| Less Total Salary Fund Expenditures        | \$10,438,203.78       | \$10,494,870.00       |
| Less Total Operating Fund Expenditures     | \$10,433,941.12       | \$9,892,460.00        |
| Less Total Debt Service Fund Expenditures  | \$1,134,769.26        | \$1,133,916.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$130,144.78          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,538,387.49</b> | <b>\$2,244,444.49</b> |
| Less NSLA Balance                          | \$40,580.65           | \$61,286.65           |
| Less PD Balance                            | \$0.00                | \$32,170.00           |
| Less ELL Balance                           | \$0.00                | \$1,000.00            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,497,806.84</b> | <b>\$2,149,987.84</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0504000  
 County: BOONE  
 District: OMAHA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$845,770.75        | \$811,545.00         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,062,665.45      | \$3,785,299.09       |
| Less Total Salary Fund Expenditures        | \$1,602,206.28      | \$1,486,246.00       |
| Less Total Operating Fund Expenditures     | \$2,016,373.40      | \$1,980,447.96       |
| Less Total Debt Service Fund Expenditures  | \$481,100.52        | \$203,941.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$2,789.00          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$811,545.00</b> | <b>\$926,209.13</b>  |
| Less NSLA Balance                          | \$109,742.47        | \$110,049.47         |
| Less PD Balance                            | \$2.52              | \$1,502.52           |
| Less ELL Balance                           | \$605.88            | \$605.88             |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$701,194.13</b> | <b>\$814,051.26</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0505000  
 County: BOONE  
 District: VALLEY SPRINGS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,401,787.72        | \$1,608,643.83        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,031,185.13        | \$6,885,546.00        |
| Less Total Salary Fund Expenditures        | \$3,660,619.49        | \$3,586,770.18        |
| Less Total Operating Fund Expenditures     | \$2,939,018.27        | \$3,048,211.43        |
| Less Total Debt Service Fund Expenditures  | \$224,691.26          | \$226,706.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,608,643.83</b> | <b>\$1,632,501.96</b> |
| Less NSLA Balance                          | \$4,917.81            | \$0.00                |
| Less PD Balance                            | \$725.98              | \$0.00                |
| Less ELL Balance                           | \$2,272.10            | \$1,822.10            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,600,727.94</b> | <b>\$1,630,679.86</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0506000  
 County: BOONE  
 District: LEAD HILL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$711,784.25        | \$727,573.23         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,324,528.48      | \$3,289,487.36       |
| Less Total Salary Fund Expenditures        | \$1,414,993.40      | \$1,260,308.82       |
| Less Total Operating Fund Expenditures     | \$1,841,103.34      | \$1,918,250.86       |
| Less Total Debt Service Fund Expenditures  | \$68,388.76         | \$168,788.76         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$15,746.00         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$727,573.23</b> | <b>\$669,712.15</b>  |
| Less NSLA Balance                          | \$50,689.34         | \$50,689.34          |
| Less PD Balance                            | \$3,600.28          | \$3,600.28           |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$4,657.40          | \$4,657.40           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$668,626.21</b> | <b>\$610,765.13</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0520000  
 County: BOONE  
 District: OZARK UNLITD RESOURCE CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,165,835.15        | \$1,411,355.08       |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,528,435.63        | \$5,440,847.01       |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00               |
| Less Total Operating Fund Expenditures     | \$5,341,204.96        | \$5,913,790.46       |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$58,289.26           | \$0.01               |
| <b>Legal Balance</b>                       | <b>\$1,411,355.08</b> | <b>\$938,411.62</b>  |
| Less NSLA Balance                          | \$0.00                | \$0.00               |
| Less PD Balance                            | \$0.00                | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$0.00                | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,411,355.08</b> | <b>\$938,411.62</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0601000  
 County: BRADLEY  
 District: HERMITAGE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$56,038.55         | \$403,444.22         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,903,992.40      | \$4,230,297.86       |
| Less Total Salary Fund Expenditures        | \$1,797,838.47      | \$1,719,745.96       |
| Less Total Operating Fund Expenditures     | \$2,477,891.17      | \$2,141,536.62       |
| Less Total Debt Service Fund Expenditures  | \$189,042.30        | \$296,402.50         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$49,360.41         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$544,619.42</b> | <b>\$476,057.00</b>  |
| Less NSLA Balance                          | \$17,975.72         | \$0.00               |
| Less PD Balance                            | \$3,173.72          | \$0.00               |
| Less ELL Balance                           | \$194.58            | \$0.00               |
| Less ALE Balance                           | \$637.15            | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$522,638.25</b> | <b>\$476,057.00</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0602000  
 County: BRADLEY  
 District: WARREN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,785,337.70        | \$2,007,947.03        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,461,776.33       | \$14,170,868.58       |
| Less Total Salary Fund Expenditures        | \$6,080,881.67        | \$6,196,367.90        |
| Less Total Operating Fund Expenditures     | \$7,440,169.53        | \$7,815,051.15        |
| Less Total Debt Service Fund Expenditures  | \$556,881.00          | \$602,657.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$528.00              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,169,709.83</b> | <b>\$1,564,739.06</b> |
| Less NSLA Balance                          | \$152,062.10          | \$0.00                |
| Less PD Balance                            | \$13,640.04           | \$0.00                |
| Less ELL Balance                           | \$1,129.66            | \$0.00                |
| Less ALE Balance                           | \$4,443.95            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,998,434.08</b> | <b>\$1,564,739.06</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0701000  
 County: CALHOUN  
 District: HAMPTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,449,898.76        | \$2,609,124.89        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,853,231.19        | \$4,653,500.70        |
| Less Total Salary Fund Expenditures        | \$2,072,905.34        | \$2,184,083.52        |
| Less Total Operating Fund Expenditures     | \$3,232,150.47        | \$2,457,169.33        |
| Less Total Debt Service Fund Expenditures  | \$205,569.47          | \$423,851.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,792,504.67</b> | <b>\$2,197,521.74</b> |
| Less NSLA Balance                          | \$7,617.37            | \$0.00                |
| Less PD Balance                            | \$2,084.21            | \$0.00                |
| Less ELL Balance                           | \$832.85              | \$0.00                |
| Less ALE Balance                           | \$1,864.72            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,780,105.52</b> | <b>\$2,197,521.74</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0801000  
 County: CARROLL  
 District: BERRYVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,268,527.56        | \$3,008,825.24        |
| Total Op Fund & Debt Srvc Fund Rev         | \$15,173,629.81       | \$14,653,749.00       |
| Less Total Salary Fund Expenditures        | \$6,687,409.67        | \$6,752,171.00        |
| Less Total Operating Fund Expenditures     | \$6,839,612.34        | \$6,781,893.42        |
| Less Total Debt Service Fund Expenditures  | \$816,407.02          | \$817,270.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$56,419.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,155,147.34</b> | <b>\$3,311,239.82</b> |
| Less NSLA Balance                          | \$79,637.14           | \$0.00                |
| Less PD Balance                            | \$346.16              | \$0.00                |
| Less ELL Balance                           | \$67,388.43           | \$0.00                |
| Less ALE Balance                           | \$9,301.32            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,998,474.29</b> | <b>\$3,311,239.82</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0802000  
 County: CARROLL  
 District: EUREKA SPRINGS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,808,474.76        | \$2,050,431.05        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,958,001.40        | \$7,693,493.00        |
| Less Total Salary Fund Expenditures        | \$2,553,825.64        | \$2,702,723.51        |
| Less Total Operating Fund Expenditures     | \$4,378,538.95        | \$4,438,133.52        |
| Less Total Debt Service Fund Expenditures  | \$783,680.52          | \$781,862.51          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,050,431.05</b> | <b>\$1,821,204.51</b> |
| Less NSLA Balance                          | \$23,066.86           | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$1,945.67            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,025,418.52</b> | <b>\$1,821,204.51</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 0803000  
 County: CARROLL  
 District: GREEN FOREST SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,124,938.22        | \$3,149,221.43        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,381,001.92       | \$10,144,187.09       |
| Less Total Salary Fund Expenditures        | \$4,674,111.99        | \$4,983,613.50        |
| Less Total Operating Fund Expenditures     | \$5,153,778.52        | \$5,564,714.80        |
| Less Total Debt Service Fund Expenditures  | \$529,008.38          | \$528,516.25          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$180.18              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,149,221.43</b> | <b>\$2,216,563.97</b> |
| Less NSLA Balance                          | \$154,079.65          | \$0.00                |
| Less PD Balance                            | \$199.43              | \$0.00                |
| Less ELL Balance                           | \$2,289.42            | \$0.00                |
| Less ALE Balance                           | \$175.41              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,992,477.52</b> | <b>\$2,216,563.97</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0901000  
 County: CHICOT  
 District: DERMOTT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,045,767.91        | \$1,426,102.95        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,353,533.89        | \$4,223,549.22        |
| Less Total Salary Fund Expenditures        | \$1,702,325.66        | \$1,794,454.14        |
| Less Total Operating Fund Expenditures     | \$2,033,913.69        | \$2,322,945.14        |
| Less Total Debt Service Fund Expenditures  | \$236,959.50          | \$206,595.83          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,426,102.95</b> | <b>\$1,325,657.06</b> |
| Less NSLA Balance                          | \$77,117.20           | \$0.00                |
| Less PD Balance                            | \$7,837.78            | \$0.00                |
| Less ELL Balance                           | \$62.11               | \$0.00                |
| Less ALE Balance                           | \$9,572.24            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,331,513.62</b> | <b>\$1,325,657.06</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 0903000  
 County: CHICOT  
 District: LAKESIDE SCHOOL DIST(CHICOT)

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$9,215,631.25        | \$8,733,676.20        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,471,894.84       | \$10,654,179.00       |
| Less Total Salary Fund Expenditures        | \$5,214,882.19        | \$5,222,302.80        |
| Less Total Operating Fund Expenditures     | \$5,254,174.97        | \$4,116,757.80        |
| Less Total Debt Service Fund Expenditures  | \$482,171.30          | \$482,101.00          |
| Less Total Expenditures on Underpayments   | \$2,621.43            | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$8,733,676.20</b> | <b>\$9,566,693.60</b> |
| Less NSLA Balance                          | \$237,466.19          | \$824,987.90          |
| Less PD Balance                            | \$6,389.33            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$8,489,820.68</b> | <b>\$8,741,705.70</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1002000  
 County: CLARK  
 District: ARKADELPHIA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,315,973.87        | \$3,030,896.71        |
| Total Op Fund & Debt Srvc Fund Rev         | \$16,473,443.63       | \$16,654,376.57       |
| Less Total Salary Fund Expenditures        | \$7,918,576.51        | \$7,740,233.69        |
| Less Total Operating Fund Expenditures     | \$8,827,842.62        | \$7,685,157.36        |
| Less Total Debt Service Fund Expenditures  | \$266,828.91          | \$1,004,598.76        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$254,727.25          | \$98.63               |
| <b>Legal Balance</b>                       | <b>\$3,030,896.71</b> | <b>\$3,255,382.10</b> |
| Less NSLA Balance                          | \$82,262.45           | \$0.45                |
| Less PD Balance                            | \$4,701.39            | \$0.39                |
| Less ELL Balance                           | \$16,298.65           | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$10,909.69           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,927,634.22</b> | <b>\$3,244,471.57</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1003000  
 County: CLARK  
 District: GURDON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,090,986.71        | \$1,105,963.41        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,639,028.79        | \$6,520,035.90        |
| Less Total Salary Fund Expenditures        | \$3,230,585.81        | \$3,182,330.66        |
| Less Total Operating Fund Expenditures     | \$3,276,414.15        | \$3,188,986.24        |
| Less Total Debt Service Fund Expenditures  | \$117,052.13          | \$148,719.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,105,963.41</b> | <b>\$1,105,963.41</b> |
| Less NSLA Balance                          | \$11,019.78           | \$0.00                |
| Less PD Balance                            | \$4,852.28            | \$0.00                |
| Less ELL Balance                           | \$560.63              | \$0.00                |
| Less ALE Balance                           | \$133.17              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,089,397.55</b> | <b>\$1,105,963.41</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1020000  
 County: CLARK  
 District: DAWSON EDUCATION SERVICE CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,158,245.09        | \$4,809,479.78        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,484,424.56       | \$9,299,697.02        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$11,024,508.95       | \$11,707,877.63       |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$191,319.08          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,809,479.78</b> | <b>\$2,401,299.17</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,809,479.78</b> | <b>\$2,401,299.17</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1101000  
 County: CLAY  
 District: CORNING SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,458,237.60        | \$1,542,446.53        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,153,649.31        | \$7,696,702.48        |
| Less Total Salary Fund Expenditures        | \$3,946,813.21        | \$3,761,912.35        |
| Less Total Operating Fund Expenditures     | \$4,042,726.54        | \$3,544,116.33        |
| Less Total Debt Service Fund Expenditures  | \$79,900.63           | \$389,611.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,542,446.53</b> | <b>\$1,543,509.33</b> |
| Less NSLA Balance                          | \$78,106.30           | \$0.00                |
| Less PD Balance                            | \$4,340.23            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,460,000.00</b> | <b>\$1,543,509.33</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1104000  
 County: CLAY  
 District: PIGGOTT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,055,460.28        | \$1,075,505.69       |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,021,100.49        | \$6,738,137.00       |
| Less Total Salary Fund Expenditures        | \$3,317,215.13        | \$3,130,446.20       |
| Less Total Operating Fund Expenditures     | \$3,429,321.15        | \$3,286,186.78       |
| Less Total Debt Service Fund Expenditures  | \$254,518.80          | \$471,015.00         |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$0.00                | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,075,505.69</b> | <b>\$925,994.71</b>  |
| Less NSLA Balance                          | \$163,028.78          | \$0.00               |
| Less PD Balance                            | \$3,402.20            | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$9,753.16            | \$0.16               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$899,321.55</b>   | <b>\$925,994.55</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1106000  
 County: CLAY  
 District: RECTOR SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,235,073.58        | \$1,241,487.55        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,659,478.64        | \$4,344,433.46        |
| Less Total Salary Fund Expenditures        | \$2,329,519.24        | \$2,187,032.53        |
| Less Total Operating Fund Expenditures     | \$2,060,351.93        | \$1,720,408.04        |
| Less Total Debt Service Fund Expenditures  | \$263,193.50          | \$383,000.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,241,487.55</b> | <b>\$1,295,480.44</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$41,777.73           | \$8,591.78            |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,199,709.82</b> | <b>\$1,286,888.66</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1201000  
 County: CLEBURNE  
 District: CONCORD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,209,122.35        | \$1,227,626.13        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,499,144.80        | \$4,575,307.37        |
| Less Total Salary Fund Expenditures        | \$1,890,554.16        | \$1,837,042.99        |
| Less Total Operating Fund Expenditures     | \$2,458,167.36        | \$2,381,349.86        |
| Less Total Debt Service Fund Expenditures  | \$131,919.50          | \$245,118.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,227,626.13</b> | <b>\$1,339,422.65</b> |
| Less NSLA Balance                          | \$782.75              | \$782.75              |
| Less PD Balance                            | \$2,096.62            | \$2,096.62            |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,224,746.76</b> | <b>\$1,336,543.28</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1202000  
 County: CLEBURNE  
 District: HEBER SPRINGS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$788,470.71        | \$985,473.23          |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,659,266.15     | \$13,935,451.60       |
| Less Total Salary Fund Expenditures        | \$6,050,636.11      | \$6,053,088.33        |
| Less Total Operating Fund Expenditures     | \$6,364,580.99      | \$6,688,706.39        |
| Less Total Debt Service Fund Expenditures  | \$1,054,746.53      | \$758,476.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$7,700.00          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$985,473.23</b> | <b>\$1,420,654.11</b> |
| Less NSLA Balance                          | \$36,896.58         | \$0.00                |
| Less PD Balance                            | \$30,970.96         | \$2,154.96            |
| Less ELL Balance                           | \$7,299.34          | \$7,940.00            |
| Less ALE Balance                           | \$361.62            | \$361.62              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$909,944.73</b> | <b>\$1,410,197.53</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1203000  
 County: CLEBURNE  
 District: QUITMAN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,711,843.46        | \$1,822,501.27        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,707,099.22        | \$5,861,407.99        |
| Less Total Salary Fund Expenditures        | \$2,490,675.23        | \$2,470,605.73        |
| Less Total Operating Fund Expenditures     | \$3,670,091.18        | \$3,141,307.59        |
| Less Total Debt Service Fund Expenditures  | \$435,675.00          | \$577,198.13          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,822,501.27</b> | <b>\$1,494,797.81</b> |
| Less NSLA Balance                          | \$7,948.66            | \$1,426.68            |
| Less PD Balance                            | \$1,006.96            | \$0.00                |
| Less ELL Balance                           | \$610.00              | \$610.00              |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,812,935.65</b> | <b>\$1,492,761.13</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1204000  
 County: CLEBURNE  
 District: WEST SIDE SCHOOL DIST(CLEBURNE)

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,690,158.83        | \$1,938,781.07        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,535,496.91        | \$5,477,019.65        |
| Less Total Salary Fund Expenditures        | \$1,675,960.93        | \$1,801,813.49        |
| Less Total Operating Fund Expenditures     | \$4,476,929.87        | \$1,790,216.17        |
| Less Total Debt Service Fund Expenditures  | \$145,726.46          | \$91,562.50           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$11,742.59           | \$8,442.59            |
| <b>Legal Balance</b>                       | <b>\$1,938,781.07</b> | <b>\$3,740,651.15</b> |
| Less NSLA Balance                          | \$947.81              | \$0.00                |
| Less PD Balance                            | \$9,405.21            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,928,428.05</b> | <b>\$3,740,651.15</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1304000  
 County: CLEVELAND  
 District: WOODLAWN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,043,458.11        | \$1,051,559.46        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,054,615.34        | \$4,189,684.66        |
| Less Total Salary Fund Expenditures        | \$1,885,340.94        | \$1,970,116.32        |
| Less Total Operating Fund Expenditures     | \$1,992,425.55        | \$1,998,429.44        |
| Less Total Debt Service Fund Expenditures  | \$168,747.50          | \$215,984.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,051,559.46</b> | <b>\$1,056,714.36</b> |
| Less NSLA Balance                          | \$5,391.99            | \$0.00                |
| Less PD Balance                            | \$24,386.86           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,021,780.61</b> | <b>\$1,056,714.36</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 1305000  
 County: CLEVELAND  
 District: CLEVELAND COUNTY SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,742,890.31        | \$2,068,258.78        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,759,064.71        | \$6,600,640.00        |
| Less Total Salary Fund Expenditures        | \$3,070,864.97        | \$3,123,893.27        |
| Less Total Operating Fund Expenditures     | \$3,078,285.77        | \$3,112,911.35        |
| Less Total Debt Service Fund Expenditures  | \$292,018.50          | \$330,637.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$7,473.00            | \$7,473.00            |
| <b>Legal Balance</b>                       | <b>\$2,068,258.78</b> | <b>\$2,108,929.66</b> |
| Less NSLA Balance                          | \$58,896.34           | \$60,795.63           |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$5,364.46            | \$5,364.46            |
| Less ALE Balance                           | \$1,990.01            | \$13,450.09           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,002,007.97</b> | <b>\$2,029,319.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1402000  
 County: COLUMBIA  
 District: MAGNOLIA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,842,389.92        | \$2,285,830.83        |
| Total Op Fund & Debt Srvc Fund Rev         | \$20,404,059.48       | \$20,527,351.18       |
| Less Total Salary Fund Expenditures        | \$11,588,640.02       | \$11,707,066.49       |
| Less Total Operating Fund Expenditures     | \$9,488,468.69        | \$9,213,735.72        |
| Less Total Debt Service Fund Expenditures  | \$694,200.76          | \$694,968.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$810,690.90          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,285,830.83</b> | <b>\$1,197,411.04</b> |
| Less NSLA Balance                          | \$121,633.25          | \$0.80                |
| Less PD Balance                            | \$1,384.74            | \$0.00                |
| Less ELL Balance                           | \$22,792.08           | \$84.16               |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,140,020.76</b> | <b>\$1,197,326.08</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1408000  
 County: COLUMBIA  
 District: EMERSON-TAYLOR SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,140,246.00        | \$3,505,823.88        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,849,298.92        | \$12,936,218.52       |
| Less Total Salary Fund Expenditures        | \$2,799,224.39        | \$4,175,754.36        |
| Less Total Operating Fund Expenditures     | \$2,533,008.10        | \$3,946,639.26        |
| Less Total Debt Service Fund Expenditures  | \$151,488.55          | \$219,013.71          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,505,823.88</b> | <b>\$8,100,635.07</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$8,602.92            | \$7,002.92            |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,497,220.96</b> | <b>\$8,093,632.15</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1503000  
 County: CONWAY  
 District: NEMO VISTA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,421,291.67        | \$4,065,225.96        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,679,819.32        | \$5,359,022.00        |
| Less Total Salary Fund Expenditures        | \$2,315,209.79        | \$2,147,276.00        |
| Less Total Operating Fund Expenditures     | \$4,677,214.19        | \$2,730,893.00        |
| Less Total Debt Service Fund Expenditures  | \$120,899.17          | \$153,195.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$77,438.12           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,065,225.96</b> | <b>\$4,392,883.96</b> |
| Less NSLA Balance                          | \$2,000.01            | \$0.01                |
| Less PD Balance                            | \$398.64              | \$0.64                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,062,827.31</b> | <b>\$4,392,883.31</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1505000  
 County: CONWAY  
 District: WONDERVIEW SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,418,478.24        | \$1,187,372.24        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,011,047.31        | \$3,708,348.15        |
| Less Total Salary Fund Expenditures        | \$1,748,421.49        | \$1,726,222.88        |
| Less Total Operating Fund Expenditures     | \$2,152,239.98        | \$1,499,633.45        |
| Less Total Debt Service Fund Expenditures  | \$341,491.84          | \$244,530.02          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,187,372.24</b> | <b>\$1,425,334.04</b> |
| Less NSLA Balance                          | \$0.00                | \$44,079.90           |
| Less PD Balance                            | \$2,468.16            | \$3,221.16            |
| Less ELL Balance                           | \$2,930.00            | \$2,930.00            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,181,974.08</b> | <b>\$1,375,102.98</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1507000  
 County: CONWAY  
 District: SO. CONWAY CO. SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,968,751.50        | \$2,670,098.35        |
| Total Op Fund & Debt Srvc Fund Rev         | \$18,255,260.87       | \$18,487,870.76       |
| Less Total Salary Fund Expenditures        | \$8,605,488.32        | \$8,451,432.95        |
| Less Total Operating Fund Expenditures     | \$8,702,432.76        | \$8,645,847.42        |
| Less Total Debt Service Fund Expenditures  | \$1,245,992.94        | \$1,357,015.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,670,098.35</b> | <b>\$2,703,673.74</b> |
| Less NSLA Balance                          | \$60,159.49           | \$408.25              |
| Less PD Balance                            | \$54,111.75           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,555,827.11</b> | <b>\$2,703,265.49</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1520000  
 County: CONWAY  
 District: Arch Ford Educational Service

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$6,763,057.26        | \$7,038,725.76        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,156,034.73       | \$12,604,812.54       |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$10,904,927.91       | \$13,856,913.87       |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$24,561.68           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$7,038,725.76</b> | <b>\$5,786,624.43</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$7,038,725.76</b> | <b>\$5,786,624.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1601000  
 County: CRAIGHEAD  
 District: BAY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,709,589.91        | \$1,158,367.25       |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,602,760.83        | \$4,469,835.86       |
| Less Total Salary Fund Expenditures        | \$2,166,584.38        | \$2,110,009.00       |
| Less Total Operating Fund Expenditures     | \$2,616,050.53        | \$2,408,180.66       |
| Less Total Debt Service Fund Expenditures  | \$271,348.58          | \$273,600.00         |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$0.00                | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,258,367.25</b> | <b>\$836,413.45</b>  |
| Less NSLA Balance                          | \$29,975.16           | \$0.00               |
| Less PD Balance                            | \$3,958.06            | \$3,958.06           |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$0.00                | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,224,434.03</b> | <b>\$832,455.39</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1602000  
 County: CRAIGHEAD  
 District: WESTSIDE CONS. SCH DIST(CRAIGH

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,422,094.27        | \$1,648,660.80        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,095,737.23       | \$14,223,855.00       |
| Less Total Salary Fund Expenditures        | \$5,822,425.65        | \$6,000,484.00        |
| Less Total Operating Fund Expenditures     | \$6,514,317.95        | \$7,556,730.37        |
| Less Total Debt Service Fund Expenditures  | \$684,277.83          | \$736,211.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$151,850.73          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,648,660.80</b> | <b>\$1,579,090.43</b> |
| Less NSLA Balance                          | \$7,508.61            | \$0.00                |
| Less PD Balance                            | \$7,413.34            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,633,738.85</b> | <b>\$1,579,090.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1603000  
 County: CRAIGHEAD  
 District: BROOKLAND SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,182,742.98        | \$2,489,354.64        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,087,593.58       | \$15,435,881.63       |
| Less Total Salary Fund Expenditures        | \$7,054,399.00        | \$7,670,573.00        |
| Less Total Operating Fund Expenditures     | \$5,795,787.40        | \$6,868,402.63        |
| Less Total Debt Service Fund Expenditures  | \$930,795.52          | \$933,859.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,489,354.64</b> | <b>\$2,452,401.64</b> |
| Less NSLA Balance                          | \$14,370.31           | \$14,523.31           |
| Less PD Balance                            | \$18,453.76           | \$18,453.76           |
| Less ELL Balance                           | \$6,510.72            | \$6,511.72            |
| Less ALE Balance                           | \$65.93               | \$65.93               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,449,953.92</b> | <b>\$2,412,846.92</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1605000  
 County: CRAIGHEAD  
 District: BUFFALO IS. CENTRAL SCH. DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$979,197.83          | \$1,173,921.50        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,204,556.58        | \$6,210,865.25        |
| Less Total Salary Fund Expenditures        | \$3,267,291.55        | \$3,214,410.99        |
| Less Total Operating Fund Expenditures     | \$2,499,264.86        | \$2,715,886.76        |
| Less Total Debt Service Fund Expenditures  | \$243,476.50          | \$280,767.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$200.00              | \$200.00              |
| <b>Legal Balance</b>                       | <b>\$1,173,921.50</b> | <b>\$1,173,921.50</b> |
| Less NSLA Balance                          | \$58,948.18           | \$0.00                |
| Less PD Balance                            | \$18,581.95           | \$0.00                |
| Less ELL Balance                           | \$59,624.67           | \$0.00                |
| Less ALE Balance                           | \$8,228.12            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,028,538.58</b> | <b>\$1,173,921.50</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1608000  
 County: CRAIGHEAD  
 District: JONESBORO SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$10,252,810.38        | \$10,352,699.42        |
| Total Op Fund & Debt Srvc Fund Rev         | \$44,701,960.60        | \$45,427,126.12        |
| Less Total Salary Fund Expenditures        | \$18,491,888.56        | \$19,204,394.43        |
| Less Total Operating Fund Expenditures     | \$22,431,405.90        | \$22,665,301.13        |
| Less Total Debt Service Fund Expenditures  | \$3,850,318.55         | \$3,426,463.65         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$171,541.45           | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$10,352,699.42</b> | <b>\$10,483,666.33</b> |
| Less NSLA Balance                          | \$348,124.82           | \$1,882,189.82         |
| Less PD Balance                            | \$38,623.36            | \$0.00                 |
| Less ELL Balance                           | \$6,573.49             | \$0.00                 |
| Less ALE Balance                           | \$197,498.74           | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$9,761,879.01</b>  | <b>\$8,601,476.51</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1611000  
 County: CRAIGHEAD  
 District: NETTLETON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,427,835.67        | \$1,562,838.71        |
| Total Op Fund & Debt Srvc Fund Rev         | \$26,784,200.32       | \$26,907,964.78       |
| Less Total Salary Fund Expenditures        | \$12,202,311.43       | \$12,447,847.98       |
| Less Total Operating Fund Expenditures     | \$12,307,448.78       | \$11,984,630.77       |
| Less Total Debt Service Fund Expenditures  | \$2,166,804.07        | \$2,269,369.80        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$27,367.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,562,838.71</b> | <b>\$1,768,954.94</b> |
| Less NSLA Balance                          | \$15,677.90           | \$15,677.90           |
| Less PD Balance                            | \$2,466.50            | \$2,466.50            |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,544,694.31</b> | <b>\$1,750,810.54</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1612000  
 County: CRAIGHEAD  
 District: VALLEY VIEW SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,851,406.06        | \$3,847,377.66        |
| Total Op Fund & Debt Srvc Fund Rev         | \$20,775,811.40       | \$21,107,023.14       |
| Less Total Salary Fund Expenditures        | \$9,283,416.76        | \$9,764,744.72        |
| Less Total Operating Fund Expenditures     | \$8,448,713.02        | \$9,158,725.41        |
| Less Total Debt Service Fund Expenditures  | \$3,074,746.02        | \$2,224,418.02        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$27,036.00           | \$24,410.00           |
| <b>Legal Balance</b>                       | <b>\$3,847,377.66</b> | <b>\$3,830,922.65</b> |
| Less NSLA Balance                          | \$4,898.19            | \$0.00                |
| Less PD Balance                            | \$11,556.82           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,830,922.65</b> | <b>\$3,830,922.65</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1613000  
 County: CRAIGHEAD  
 District: RIVERSIDE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$902,153.00        | \$924,500.04         |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,168,953.93      | \$6,380,124.50       |
| Less Total Salary Fund Expenditures        | \$3,084,102.50      | \$3,119,619.00       |
| Less Total Operating Fund Expenditures     | \$2,923,297.26      | \$3,102,030.00       |
| Less Total Debt Service Fund Expenditures  | \$134,744.47        | \$193,541.00         |
| Less Total Expenditures on Underpayments   | \$10,325.66         | \$0.00               |
| Accrued Revenue                            | \$5,863.00          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$924,500.04</b> | <b>\$889,434.54</b>  |
| Less NSLA Balance                          | \$94,608.01         | \$21,312.01          |
| Less PD Balance                            | \$3,540.72          | \$3,697.72           |
| Less ELL Balance                           | \$3,443.14          | \$3,443.14           |
| Less ALE Balance                           | \$3,721.00          | \$8,758.00           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$819,187.17</b> | <b>\$852,223.67</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1701000  
 County: CRAWFORD  
 District: ALMA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$733,873.10        | \$912,196.26          |
| Total Op Fund & Debt Srvc Fund Rev         | \$26,615,100.86     | \$26,273,064.00       |
| Less Total Salary Fund Expenditures        | \$12,977,224.39     | \$12,621,284.83       |
| Less Total Operating Fund Expenditures     | \$10,774,207.36     | \$10,884,620.58       |
| Less Total Debt Service Fund Expenditures  | \$2,685,345.95      | \$2,495,000.00        |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$0.00              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$912,196.26</b> | <b>\$1,184,354.85</b> |
| Less NSLA Balance                          | \$0.00              | \$73,621.91           |
| Less PD Balance                            | \$0.00              | \$23,651.69           |
| Less ELL Balance                           | \$0.00              | \$1,000.00            |
| Less ALE Balance                           | \$0.00              | \$33,226.11           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$912,196.26</b> | <b>\$1,052,855.14</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1702000  
 County: CRAWFORD  
 District: CEDARVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,899,789.02        | \$4,537,422.48        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,254,835.44        | \$6,997,340.75        |
| Less Total Salary Fund Expenditures        | \$3,183,999.38        | \$3,305,154.19        |
| Less Total Operating Fund Expenditures     | \$3,091,943.58        | \$3,755,884.05        |
| Less Total Debt Service Fund Expenditures  | \$341,259.02          | \$583,249.12          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,537,422.48</b> | <b>\$3,890,475.87</b> |
| Less NSLA Balance                          | \$17,278.44           | \$11,289.88           |
| Less PD Balance                            | \$145.45              | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$50,919.54           | \$746.96              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,469,079.05</b> | <b>\$3,878,439.03</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1703000  
 County: CRAWFORD  
 District: MOUNTAINBURG SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$886,710.44          | \$1,003,397.90       |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,780,808.16        | \$5,943,931.50       |
| Less Total Salary Fund Expenditures        | \$2,632,546.30        | \$2,648,255.00       |
| Less Total Operating Fund Expenditures     | \$2,766,080.64        | \$3,220,431.83       |
| Less Total Debt Service Fund Expenditures  | \$265,493.76          | \$275,882.00         |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$0.00                | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,003,397.90</b> | <b>\$802,760.57</b>  |
| Less NSLA Balance                          | \$45,461.93           | \$0.00               |
| Less PD Balance                            | \$13,195.02           | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$10,970.13           | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$933,770.82</b>   | <b>\$802,760.57</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1704000  
 County: CRAWFORD  
 District: MULBERRY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$619,389.34        | \$642,358.59         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,626,252.58      | \$3,205,801.50       |
| Less Total Salary Fund Expenditures        | \$1,636,210.76      | \$1,623,978.43       |
| Less Total Operating Fund Expenditures     | \$1,689,192.32      | \$1,371,972.90       |
| Less Total Debt Service Fund Expenditures  | \$277,880.25        | \$273,817.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$642,358.59</b> | <b>\$578,391.76</b>  |
| Less NSLA Balance                          | \$3,461.63          | \$0.00               |
| Less PD Balance                            | \$273.49            | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$39.35             | \$0.13               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$638,584.12</b> | <b>\$578,391.63</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1705000  
 County: CRAWFORD  
 District: VAN BUREN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$6,222,521.92        | \$5,330,628.62        |
| Total Op Fund & Debt Srvc Fund Rev         | \$47,930,974.00       | \$48,681,876.88       |
| Less Total Salary Fund Expenditures        | \$23,612,143.11       | \$23,002,144.71       |
| Less Total Operating Fund Expenditures     | \$20,720,670.46       | \$21,100,658.08       |
| Less Total Debt Service Fund Expenditures  | \$5,225,618.56        | \$5,080,953.13        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$735,564.83          | \$697.00              |
| <b>Legal Balance</b>                       | <b>\$5,330,628.62</b> | <b>\$4,829,446.58</b> |
| Less NSLA Balance                          | \$197,202.60          | \$0.00                |
| Less PD Balance                            | \$150,967.09          | \$0.00                |
| Less ELL Balance                           | \$1,524.65            | \$0.00                |
| Less ALE Balance                           | \$513.36              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,980,420.92</b> | <b>\$4,829,446.58</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1802000  
 County: CRITTENDEN  
 District: EARLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$1,875,108.85      | \$819,876.44          |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,551,854.19      | \$6,237,920.00        |
| Less Total Salary Fund Expenditures        | \$3,015,469.26      | \$2,672,010.43        |
| Less Total Operating Fund Expenditures     | \$4,223,598.12      | \$3,002,907.26        |
| Less Total Debt Service Fund Expenditures  | \$380,926.55        | \$380,930.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$12,907.33         | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$819,876.44</b> | <b>\$1,001,948.75</b> |
| Less NSLA Balance                          | \$0.00              | \$657.97              |
| Less PD Balance                            | \$0.00              | \$0.00                |
| Less ELL Balance                           | \$0.00              | \$0.00                |
| Less ALE Balance                           | \$797.00            | \$797.00              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$819,079.44</b> | <b>\$1,000,493.78</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1803000  
 County: CRITTENDEN  
 District: WEST MEMPHIS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$26,707,307.59        | \$26,861,969.65        |
| Total Op Fund & Debt Srvc Fund Rev         | \$42,757,116.88        | \$42,390,938.65        |
| Less Total Salary Fund Expenditures        | \$23,795,696.32        | \$24,876,882.00        |
| Less Total Operating Fund Expenditures     | \$18,654,400.48        | \$17,289,979.97        |
| Less Total Debt Service Fund Expenditures  | \$226,295.52           | \$282,663.00           |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$73,937.50            | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$26,861,969.65</b> | <b>\$26,803,383.33</b> |
| Less NSLA Balance                          | \$536,461.76           | \$0.00                 |
| Less PD Balance                            | \$0.00                 | \$0.00                 |
| Less ELL Balance                           | \$2,906.21             | \$0.00                 |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$26,322,601.68</b> | <b>\$26,803,383.33</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1804000  
 County: CRITTENDEN  
 District: MARION SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,541,286.72        | \$5,524,444.82        |
| Total Op Fund & Debt Srvc Fund Rev         | \$34,235,682.18       | \$33,613,772.83       |
| Less Total Salary Fund Expenditures        | \$16,547,821.29       | \$15,801,644.05       |
| Less Total Operating Fund Expenditures     | \$14,808,327.08       | \$14,213,844.31       |
| Less Total Debt Service Fund Expenditures  | \$2,947,284.22        | \$2,721,692.88        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$50,908.51           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$5,524,444.82</b> | <b>\$6,401,036.41</b> |
| Less NSLA Balance                          | \$45,474.24           | \$45,474.74           |
| Less PD Balance                            | \$130,052.95          | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,348,917.63</b> | <b>\$6,355,561.67</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1901000  
 County: CROSS  
 District: CROSS COUNTY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,153,994.92        | \$2,445,606.62        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,594,706.12        | \$5,356,381.00        |
| Less Total Salary Fund Expenditures        | \$2,310,422.88        | \$2,308,572.24        |
| Less Total Operating Fund Expenditures     | \$2,652,760.28        | \$3,362,028.83        |
| Less Total Debt Service Fund Expenditures  | \$341,775.78          | \$371,000.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$1,864.52            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,445,606.62</b> | <b>\$1,760,386.55</b> |
| Less NSLA Balance                          | \$38,783.67           | \$0.00                |
| Less PD Balance                            | \$4,120.52            | \$230.00              |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$437.99              | \$437.99              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,402,264.44</b> | <b>\$1,759,718.56</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 1905000  
 County: CROSS  
 District: WYNNE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,597,158.90        | \$2,675,827.14        |
| Total Op Fund & Debt Srvc Fund Rev         | \$21,172,345.52       | \$20,985,238.92       |
| Less Total Salary Fund Expenditures        | \$11,146,628.27       | \$11,107,601.00       |
| Less Total Operating Fund Expenditures     | \$9,692,187.60        | \$9,547,906.86        |
| Less Total Debt Service Fund Expenditures  | \$259,909.00          | \$319,000.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$5,363.08            | \$1,832.01            |
| <b>Legal Balance</b>                       | <b>\$2,676,142.63</b> | <b>\$2,688,390.21</b> |
| Less NSLA Balance                          | \$61,535.14           | \$0.00                |
| Less PD Balance                            | \$14,188.26           | \$0.00                |
| Less ELL Balance                           | \$6,333.51            | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,594,085.72</b> | <b>\$2,688,390.21</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2002000  
 County: DALLAS  
 District: FORDYCE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,508,196.38        | \$1,511,163.38        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,305,813.13        | \$9,250,273.95        |
| Less Total Salary Fund Expenditures        | \$3,137,843.68        | \$2,963,082.30        |
| Less Total Operating Fund Expenditures     | \$6,038,158.23        | \$5,851,633.22        |
| Less Total Debt Service Fund Expenditures  | \$157,725.33          | \$209,233.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$30,881.11           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,511,163.38</b> | <b>\$1,737,488.05</b> |
| Less NSLA Balance                          | \$34,884.14           | \$0.00                |
| Less PD Balance                            | \$32,611.92           | \$0.00                |
| Less ELL Balance                           | \$24,341.26           | \$0.00                |
| Less ALE Balance                           | \$21,365.90           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,397,960.16</b> | <b>\$1,737,488.05</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2104000  
 County: DESHA  
 District: DUMAS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,151,903.09        | \$2,278,093.21        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,375,442.59       | \$12,555,775.39       |
| Less Total Salary Fund Expenditures        | \$6,000,543.77        | \$5,763,784.01        |
| Less Total Operating Fund Expenditures     | \$5,620,153.83        | \$6,358,297.49        |
| Less Total Debt Service Fund Expenditures  | \$695,877.41          | \$371,601.07          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$67,322.54           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,278,093.21</b> | <b>\$2,340,186.03</b> |
| Less NSLA Balance                          | \$83,730.74           | \$0.00                |
| Less PD Balance                            | \$2,255.91            | \$0.00                |
| Less ELL Balance                           | \$7,366.43            | \$0.00                |
| Less ALE Balance                           | \$3,508.92            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,181,231.21</b> | <b>\$2,340,186.03</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2105000  
 County: DESHA  
 District: MCGEHEE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,544,751.17        | \$2,975,271.94        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,570,211.12       | \$10,276,429.96       |
| Less Total Salary Fund Expenditures        | \$4,516,535.84        | \$4,639,896.72        |
| Less Total Operating Fund Expenditures     | \$5,151,719.73        | \$5,334,943.50        |
| Less Total Debt Service Fund Expenditures  | \$546,621.51          | \$581,872.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$75,186.73           | \$75,186.73           |
| <b>Legal Balance</b>                       | <b>\$2,975,271.94</b> | <b>\$2,770,175.65</b> |
| Less NSLA Balance                          | \$87,293.44           | \$0.00                |
| Less PD Balance                            | \$16,325.69           | \$0.00                |
| Less ELL Balance                           | \$669.01              | \$0.00                |
| Less ALE Balance                           | \$7,288.96            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,863,694.84</b> | <b>\$2,770,175.65</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2202000  
 County: DREW  
 District: DREW CENTRAL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$589,457.02          | \$1,630,279.12        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,437,001.65        | \$8,193,532.78        |
| Less Total Salary Fund Expenditures        | \$3,095,760.95        | \$3,246,184.54        |
| Less Total Operating Fund Expenditures     | \$3,914,800.26        | \$4,381,924.74        |
| Less Total Debt Service Fund Expenditures  | \$386,597.33          | \$398,885.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$978.99              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,630,279.12</b> | <b>\$1,796,816.86</b> |
| Less NSLA Balance                          | \$5,149.55            | \$0.00                |
| Less PD Balance                            | \$24,113.16           | \$0.00                |
| Less ELL Balance                           | \$17,639.04           | \$0.00                |
| Less ALE Balance                           | \$12,851.25           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,570,526.12</b> | <b>\$1,796,816.86</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2203000  
 County: DREW  
 District: MONTICELLO SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,143,183.98        | \$4,042,513.19        |
| Total Op Fund & Debt Srvc Fund Rev         | \$18,052,685.50       | \$18,163,239.85       |
| Less Total Salary Fund Expenditures        | \$8,370,759.47        | \$8,317,473.41        |
| Less Total Operating Fund Expenditures     | \$8,749,836.24        | \$8,786,399.67        |
| Less Total Debt Service Fund Expenditures  | \$1,040,096.50        | \$1,069,022.50        |
| Less Total Expenditures on Underpayments   | \$2,664.08            | \$3,069.24            |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,032,513.19</b> | <b>\$4,029,788.22</b> |
| Less NSLA Balance                          | \$34,623.70           | \$153.95              |
| Less PD Balance                            | \$49,154.06           | \$0.00                |
| Less ELL Balance                           | \$12,637.75           | \$0.00                |
| Less ALE Balance                           | \$3,824.91            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,932,272.77</b> | <b>\$4,029,634.27</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2220000  
 County: DREW  
 District: Southeast Arkansas Educational

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,398,323.86        | \$3,950,242.97        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,737,832.94        | \$10,016,022.61       |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$9,411,352.43        | \$11,476,340.20       |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$225,438.60          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,950,242.97</b> | <b>\$2,489,925.38</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,950,242.97</b> | <b>\$2,489,925.38</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2301000  
 County: FAULKNER  
 District: CONWAY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$7,361,792.01        | \$6,169,945.58        |
| Total Op Fund & Debt Srvc Fund Rev         | \$82,928,306.91       | \$82,765,053.50       |
| Less Total Salary Fund Expenditures        | \$40,025,112.81       | \$40,786,302.95       |
| Less Total Operating Fund Expenditures     | \$36,467,641.86       | \$36,336,404.88       |
| Less Total Debt Service Fund Expenditures  | \$7,636,660.19        | \$5,619,038.76        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$12,559.02           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$6,173,243.08</b> | <b>\$6,193,252.49</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$19,331.02           | \$0.00                |
| Less ALE Balance                           | \$4,845.13            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$6,149,066.93</b> | <b>\$6,193,252.49</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2303000  
 County: FAULKNER  
 District: GREENBRIER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,998,432.17        | \$3,000,000.00        |
| Total Op Fund & Debt Srvc Fund Rev         | \$25,052,107.58       | \$25,906,595.56       |
| Less Total Salary Fund Expenditures        | \$12,480,418.88       | \$12,596,165.48       |
| Less Total Operating Fund Expenditures     | \$11,094,636.47       | \$11,538,515.94       |
| Less Total Debt Service Fund Expenditures  | \$1,475,484.40        | \$1,611,385.03        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,000,000.00</b> | <b>\$3,160,529.11</b> |
| Less NSLA Balance                          | \$33,307.56           | \$0.00                |
| Less PD Balance                            | \$2,530.10            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,964,162.34</b> | <b>\$3,160,529.11</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2304000  
 County: FAULKNER  
 District: GUY-PERKINS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$920,366.32        | \$798,321.34         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,737,503.55      | \$3,829,243.71       |
| Less Total Salary Fund Expenditures        | \$1,865,695.35      | \$1,897,585.92       |
| Less Total Operating Fund Expenditures     | \$1,942,513.68      | \$1,763,568.77       |
| Less Total Debt Service Fund Expenditures  | \$157,815.50        | \$96,662.50          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$106,476.00        | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$798,321.34</b> | <b>\$869,747.86</b>  |
| Less NSLA Balance                          | \$835.80            | \$835.80             |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$797,485.54</b> | <b>\$868,912.06</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2305000  
 County: FAULKNER  
 District: MAYFLOWER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,067,132.42        | \$1,888,449.70        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,194,235.22        | \$9,429,571.81        |
| Less Total Salary Fund Expenditures        | \$4,402,817.55        | \$4,484,840.44        |
| Less Total Operating Fund Expenditures     | \$4,334,263.81        | \$4,835,431.81        |
| Less Total Debt Service Fund Expenditures  | \$635,836.58          | \$676,288.78          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,888,449.70</b> | <b>\$1,321,460.48</b> |
| Less NSLA Balance                          | \$9,500.28            | \$0.00                |
| Less PD Balance                            | \$1,998.08            | \$0.00                |
| Less ELL Balance                           | \$195.00              | \$195.00              |
| Less ALE Balance                           | \$14,037.27           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,862,719.07</b> | <b>\$1,321,265.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2306000  
 County: FAULKNER  
 District: MT. VERNON/ENOLA SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,264,503.25        | \$1,201,830.32       |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,890,989.42        | \$3,731,601.01       |
| Less Total Salary Fund Expenditures        | \$1,869,178.79        | \$1,955,346.82       |
| Less Total Operating Fund Expenditures     | \$1,850,519.06        | \$2,130,451.92       |
| Less Total Debt Service Fund Expenditures  | \$246,075.50          | \$78,177.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$12,111.00           | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,201,830.32</b> | <b>\$769,455.09</b>  |
| Less NSLA Balance                          | \$1,029.29            | \$0.00               |
| Less PD Balance                            | \$2,649.24            | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$0.00                | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,198,151.79</b> | <b>\$769,455.09</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2307000  
 County: FAULKNER  
 District: VILONIA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,832,041.49        | \$6,605,437.69        |
| Total Op Fund & Debt Srvc Fund Rev         | \$25,000,307.80       | \$25,554,246.48       |
| Less Total Salary Fund Expenditures        | \$11,946,845.36       | \$12,127,471.76       |
| Less Total Operating Fund Expenditures     | \$11,328,594.12       | \$11,891,662.80       |
| Less Total Debt Service Fund Expenditures  | \$954,483.75          | \$1,332,482.51        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$3,011.63            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$6,605,437.69</b> | <b>\$6,808,067.10</b> |
| Less NSLA Balance                          | \$7,356.20            | \$0.00                |
| Less PD Balance                            | \$36,130.30           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$6,561,951.19</b> | <b>\$6,808,067.10</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2402000  
 County: FRANKLIN  
 District: CHARLESTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,500,230.70        | \$1,501,791.28        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,452,314.72        | \$6,582,275.50        |
| Less Total Salary Fund Expenditures        | \$3,351,756.21        | \$3,343,827.91        |
| Less Total Operating Fund Expenditures     | \$2,668,206.15        | \$2,738,883.33        |
| Less Total Debt Service Fund Expenditures  | \$496,049.26          | \$502,969.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$65,257.48           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,501,791.28</b> | <b>\$1,498,386.54</b> |
| Less NSLA Balance                          | \$14,304.09           | \$0.00                |
| Less PD Balance                            | \$3,312.48            | \$0.00                |
| Less ELL Balance                           | \$780.00              | \$780.00              |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,483,394.71</b> | <b>\$1,497,606.54</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2403000  
 County: FRANKLIN  
 District: COUNTY LINE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,287,682.35        | \$1,052,112.95        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,830,905.28        | \$3,684,032.89        |
| Less Total Salary Fund Expenditures        | \$1,881,298.98        | \$1,754,278.76        |
| Less Total Operating Fund Expenditures     | \$1,966,528.53        | \$1,728,183.02        |
| Less Total Debt Service Fund Expenditures  | \$218,647.17          | \$214,527.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,052,112.95</b> | <b>\$1,039,156.56</b> |
| Less NSLA Balance                          | \$915.66              | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$12,040.76           | \$0.00                |
| Less ALE Balance                           | \$0.48                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,039,156.05</b> | <b>\$1,039,156.56</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2404000  
 County: FRANKLIN  
 District: OZARK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,260,863.58        | \$3,339,405.11        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,106,679.73       | \$14,391,085.75       |
| Less Total Salary Fund Expenditures        | \$6,959,943.65        | \$7,287,554.56        |
| Less Total Operating Fund Expenditures     | \$6,701,031.01        | \$6,957,381.12        |
| Less Total Debt Service Fund Expenditures  | \$367,163.54          | \$382,735.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,339,405.11</b> | <b>\$3,102,820.18</b> |
| Less NSLA Balance                          | \$40,675.49           | \$0.00                |
| Less PD Balance                            | \$45,058.07           | \$0.00                |
| Less ELL Balance                           | \$1,232.97            | \$0.00                |
| Less ALE Balance                           | \$8,958.91            | \$0.77                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,243,479.67</b> | <b>\$3,102,819.41</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2420000  
 County: FRANKLIN  
 District: WESTERN ARKANSAS CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,353,982.02        | \$1,453,545.33       |
| Total Op Fund & Debt Srvc Fund Rev         | \$2,676,547.69        | \$2,584,434.99       |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00               |
| Less Total Operating Fund Expenditures     | \$2,576,984.38        | \$3,385,473.62       |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$0.00                | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,453,545.33</b> | <b>\$652,506.70</b>  |
| Less NSLA Balance                          | \$0.00                | \$0.00               |
| Less PD Balance                            | \$0.00                | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$0.00                | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,453,545.33</b> | <b>\$652,506.70</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2501000  
 County: FULTON  
 District: MAMMOTH SPRING SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$600,574.60        | \$603,808.19         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,725,684.07      | \$3,748,842.38       |
| Less Total Salary Fund Expenditures        | \$1,854,679.08      | \$1,763,962.89       |
| Less Total Operating Fund Expenditures     | \$1,822,159.79      | \$1,715,478.54       |
| Less Total Debt Service Fund Expenditures  | \$44,516.76         | \$43,700.00          |
| Less Total Expenditures on Underpayments   | \$1,094.85          | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$603,808.19</b> | <b>\$829,509.14</b>  |
| Less NSLA Balance                          | \$1,621.52          | \$0.00               |
| Less PD Balance                            | \$6.42              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$849.96            | \$0.50               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$601,330.29</b> | <b>\$829,508.64</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2502000  
 County: FULTON  
 District: SALEM SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,450,200.36        | \$1,452,167.96        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,418,948.93        | \$5,504,160.00        |
| Less Total Salary Fund Expenditures        | \$2,826,398.14        | \$2,908,751.00        |
| Less Total Operating Fund Expenditures     | \$2,419,077.69        | \$2,422,821.99        |
| Less Total Debt Service Fund Expenditures  | \$171,505.50          | \$171,675.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,452,167.96</b> | <b>\$1,453,079.97</b> |
| Less NSLA Balance                          | \$1,745.76            | \$0.00                |
| Less PD Balance                            | \$2,952.41            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$1,657.96            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,445,811.83</b> | <b>\$1,453,079.97</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2503000  
 County: FULTON  
 District: VIOLA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$747,447.77        | \$750,540.00         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,431,317.53      | \$3,584,574.66       |
| Less Total Salary Fund Expenditures        | \$1,740,352.16      | \$1,750,345.36       |
| Less Total Operating Fund Expenditures     | \$1,571,012.05      | \$1,615,625.26       |
| Less Total Debt Service Fund Expenditures  | \$167,457.33        | \$191,168.76         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$51,732.40         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$751,676.16</b> | <b>\$777,975.28</b>  |
| Less NSLA Balance                          | \$3,329.73          | \$3,329.73           |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$748,346.43</b> | <b>\$774,645.55</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2601000  
 County: GARLAND  
 District: CUTTER-MORNING STAR SCH. DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$938,229.60          | \$1,185,269.40        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,925,473.08        | \$4,752,348.14        |
| Less Total Salary Fund Expenditures        | \$2,110,984.07        | \$2,103,741.05        |
| Less Total Operating Fund Expenditures     | \$2,414,444.99        | \$1,980,979.69        |
| Less Total Debt Service Fund Expenditures  | \$180,735.00          | \$388,214.17          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$27,730.78           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,185,269.40</b> | <b>\$1,464,682.63</b> |
| Less NSLA Balance                          | \$34,142.91           | \$203.38              |
| Less PD Balance                            | \$12,403.60           | \$253.74              |
| Less ELL Balance                           | \$6,859.00            | \$6,859.00            |
| Less ALE Balance                           | \$10,110.95           | \$10,110.95           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,121,752.94</b> | <b>\$1,447,255.56</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2602000  
 County: GARLAND  
 District: FOUNTAIN LAKE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,008,870.24        | \$1,900,428.36        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,899,572.07       | \$14,387,783.23       |
| Less Total Salary Fund Expenditures        | \$6,015,829.13        | \$6,128,599.00        |
| Less Total Operating Fund Expenditures     | \$7,634,541.93        | \$8,358,228.61        |
| Less Total Debt Service Fund Expenditures  | \$362,421.89          | \$451,163.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$4,779.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,900,428.36</b> | <b>\$1,350,220.98</b> |
| Less NSLA Balance                          | \$65,531.14           | \$0.26                |
| Less PD Balance                            | \$16,470.57           | \$0.00                |
| Less ELL Balance                           | \$2,410.72            | \$0.00                |
| Less ALE Balance                           | \$7,361.64            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,808,654.29</b> | <b>\$1,350,220.72</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2603000  
 County: GARLAND  
 District: HOT SPRINGS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$7,070,597.28        | \$6,324,001.07        |
| Total Op Fund & Debt Srvc Fund Rev         | \$34,774,920.23       | \$34,462,148.43       |
| Less Total Salary Fund Expenditures        | \$17,741,754.73       | \$16,697,053.90       |
| Less Total Operating Fund Expenditures     | \$16,542,963.17       | \$14,432,226.98       |
| Less Total Debt Service Fund Expenditures  | \$1,249,970.54        | \$1,775,000.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$13,172.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$6,324,001.07</b> | <b>\$7,881,868.62</b> |
| Less NSLA Balance                          | \$24,525.50           | \$201,545.91          |
| Less PD Balance                            | \$45,654.83           | \$204,107.83          |
| Less ELL Balance                           | \$55,520.64           | \$85,047.29           |
| Less ALE Balance                           | \$0.00                | \$11,028.81           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$6,198,300.10</b> | <b>\$7,380,138.78</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2604000  
 County: GARLAND  
 District: JESSIEVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$824,166.17        | \$797,519.61          |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,550,782.16      | \$8,253,490.42        |
| Less Total Salary Fund Expenditures        | \$3,320,876.85      | \$3,108,868.37        |
| Less Total Operating Fund Expenditures     | \$4,154,582.65      | \$3,703,718.00        |
| Less Total Debt Service Fund Expenditures  | \$1,089,352.80      | \$1,075,196.00        |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$12,616.42         | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$797,519.61</b> | <b>\$1,163,227.66</b> |
| Less NSLA Balance                          | \$0.00              | \$164.51              |
| Less PD Balance                            | \$0.00              | \$0.00                |
| Less ELL Balance                           | \$0.00              | \$0.00                |
| Less ALE Balance                           | \$0.00              | \$3,911.28            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$797,519.61</b> | <b>\$1,159,151.87</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2605000  
 County: GARLAND  
 District: LAKE HAMILTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,381,267.63        | \$5,615,415.67        |
| Total Op Fund & Debt Srvc Fund Rev         | \$33,847,203.85       | \$34,790,757.83       |
| Less Total Salary Fund Expenditures        | \$15,786,967.31       | \$15,860,683.88       |
| Less Total Operating Fund Expenditures     | \$15,904,522.07       | \$16,276,806.52       |
| Less Total Debt Service Fund Expenditures  | \$1,921,566.43        | \$2,332,841.84        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$5,615,415.67</b> | <b>\$5,935,841.26</b> |
| Less NSLA Balance                          | \$191,699.15          | \$191,699.15          |
| Less PD Balance                            | \$12,790.94           | \$0.00                |
| Less ELL Balance                           | \$57,742.72           | \$0.00                |
| Less ALE Balance                           | \$69,868.68           | \$69,868.68           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,283,314.18</b> | <b>\$5,674,273.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2606000  
 County: GARLAND  
 District: LAKESIDE SCHOOL DIST(GARLAND)

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,065,367.92        | \$3,092,180.09        |
| Total Op Fund & Debt Srvc Fund Rev         | \$26,947,131.88       | \$26,535,524.28       |
| Less Total Salary Fund Expenditures        | \$12,133,906.64       | \$12,631,095.00       |
| Less Total Operating Fund Expenditures     | \$13,323,280.73       | \$12,114,855.05       |
| Less Total Debt Service Fund Expenditures  | \$1,463,132.34        | \$2,086,947.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,092,180.09</b> | <b>\$2,794,807.32</b> |
| Less NSLA Balance                          | \$6,771.80            | \$40,900.97           |
| Less PD Balance                            | \$10,633.94           | \$62,042.13           |
| Less ELL Balance                           | \$26,090.93           | \$23,790.93           |
| Less ALE Balance                           | \$18,626.95           | \$18,626.95           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,030,056.47</b> | <b>\$2,649,446.34</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2607000  
 County: GARLAND  
 District: MOUNTAIN PINE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$567,565.57        | \$664,864.26         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,875,077.04      | \$5,042,897.13       |
| Less Total Salary Fund Expenditures        | \$2,131,582.90      | \$2,039,695.11       |
| Less Total Operating Fund Expenditures     | \$2,378,828.52      | \$2,577,270.39       |
| Less Total Debt Service Fund Expenditures  | \$267,366.93        | \$164,302.50         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$664,864.26</b> | <b>\$926,493.39</b>  |
| Less NSLA Balance                          | \$63,040.56         | \$277,108.50         |
| Less PD Balance                            | \$3,991.46          | \$13,430.92          |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$17,751.35         | \$22,848.40          |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$580,080.89</b> | <b>\$613,105.57</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2703000  
 County: GRANT  
 District: POYEN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,171,351.49        | \$1,322,783.85        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,114,299.65        | \$4,181,642.39        |
| Less Total Salary Fund Expenditures        | \$2,163,825.81        | \$2,202,280.00        |
| Less Total Operating Fund Expenditures     | \$1,681,271.73        | \$2,038,749.50        |
| Less Total Debt Service Fund Expenditures  | \$133,358.75          | \$141,549.38          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$15,589.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,322,783.85</b> | <b>\$1,121,847.36</b> |
| Less NSLA Balance                          | \$2,251.59            | \$0.00                |
| Less PD Balance                            | \$3,492.80            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$1,401.10            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,315,638.36</b> | <b>\$1,121,847.36</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2705000  
 County: GRANT  
 District: SHERIDAN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,006,393.69        | \$3,125,132.79        |
| Total Op Fund & Debt Srvc Fund Rev         | \$30,483,287.62       | \$30,741,209.99       |
| Less Total Salary Fund Expenditures        | \$14,195,006.31       | \$15,196,871.77       |
| Less Total Operating Fund Expenditures     | \$13,896,196.62       | \$13,688,187.66       |
| Less Total Debt Service Fund Expenditures  | \$2,312,106.59        | \$2,006,180.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$38,761.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,125,132.79</b> | <b>\$2,975,103.35</b> |
| Less NSLA Balance                          | \$63,403.06           | \$0.00                |
| Less PD Balance                            | \$32,459.93           | \$0.00                |
| Less ELL Balance                           | \$23,576.09           | \$0.00                |
| Less ALE Balance                           | \$797.63              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,004,896.08</b> | <b>\$2,975,103.35</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2803000  
 County: GREENE  
 District: MARMADUKE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,197,076.45        | \$1,780,776.88        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,152,140.33        | \$5,197,398.14        |
| Less Total Salary Fund Expenditures        | \$2,592,202.67        | \$2,649,617.26        |
| Less Total Operating Fund Expenditures     | \$3,024,279.26        | \$2,543,429.14        |
| Less Total Debt Service Fund Expenditures  | \$35,352.50           | \$49,952.50           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$83,578.95           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,780,961.30</b> | <b>\$1,735,176.12</b> |
| Less NSLA Balance                          | \$8,348.26            | \$0.00                |
| Less PD Balance                            | \$9,577.75            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$437.11              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,762,598.18</b> | <b>\$1,735,176.12</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2807000  
 County: GREENE  
 District: GREENE CO. TECH SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,780,914.90        | \$3,780,914.90        |
| Total Op Fund & Debt Srvc Fund Rev         | \$27,364,346.57       | \$28,325,136.76       |
| Less Total Salary Fund Expenditures        | \$12,691,040.57       | \$12,709,809.24       |
| Less Total Operating Fund Expenditures     | \$13,173,514.21       | \$13,821,877.66       |
| Less Total Debt Service Fund Expenditures  | \$1,520,448.61        | \$1,797,906.26        |
| Less Total Expenditures on Underpayments   | \$611.70              | \$0.00                |
| Accrued Revenue                            | \$21,268.52           | \$4,456.40            |
| <b>Legal Balance</b>                       | <b>\$3,780,914.90</b> | <b>\$3,780,914.90</b> |
| Less NSLA Balance                          | \$37,262.73           | \$0.00                |
| Less PD Balance                            | \$86,422.57           | \$0.00                |
| Less ELL Balance                           | \$9,341.15            | \$0.00                |
| Less ALE Balance                           | \$12,115.04           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,635,773.41</b> | <b>\$3,780,914.90</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2808000  
 County: GREENE  
 District: PARAGOULD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,867,537.77        | \$2,223,565.55        |
| Total Op Fund & Debt Srvc Fund Rev         | \$24,427,618.07       | \$23,507,029.16       |
| Less Total Salary Fund Expenditures        | \$10,808,290.72       | \$10,716,712.25       |
| Less Total Operating Fund Expenditures     | \$11,586,927.95       | \$10,428,937.67       |
| Less Total Debt Service Fund Expenditures  | \$1,676,310.02        | \$1,976,243.78        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$61.60               | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,223,565.55</b> | <b>\$2,608,701.01</b> |
| Less NSLA Balance                          | \$708,870.86          | \$545,272.29          |
| Less PD Balance                            | \$107,950.49          | \$100,693.49          |
| Less ELL Balance                           | \$32,128.53           | \$1,148.53            |
| Less ALE Balance                           | \$3,866.79            | \$656.79              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,370,748.88</b> | <b>\$1,960,929.91</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2901000  
 County: HEMPSTEAD  
 District: BLEVINS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,523,134.49        | \$1,657,255.31        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,405,962.68        | \$4,071,456.00        |
| Less Total Salary Fund Expenditures        | \$2,247,323.88        | \$2,078,340.09        |
| Less Total Operating Fund Expenditures     | \$1,910,048.48        | \$2,033,147.39        |
| Less Total Debt Service Fund Expenditures  | \$114,469.50          | \$117,077.52          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,657,255.31</b> | <b>\$1,500,146.31</b> |
| Less NSLA Balance                          | \$3,798.84            | \$0.00                |
| Less PD Balance                            | \$10,097.14           | \$0.00                |
| Less ELL Balance                           | \$320.69              | \$1,885.43            |
| Less ALE Balance                           | \$87.10               | \$87.10               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,642,951.54</b> | <b>\$1,498,173.78</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2903000  
 County: HEMPSTEAD  
 District: HOPE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,466,530.66        | \$3,835,216.89        |
| Total Op Fund & Debt Srvc Fund Rev         | \$21,535,771.62       | \$21,534,672.00       |
| Less Total Salary Fund Expenditures        | \$9,972,885.55        | \$10,179,127.12       |
| Less Total Operating Fund Expenditures     | \$10,402,315.26       | \$10,530,330.38       |
| Less Total Debt Service Fund Expenditures  | \$1,015,578.67        | \$1,019,823.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$223,694.09          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,835,216.89</b> | <b>\$3,640,608.39</b> |
| Less NSLA Balance                          | \$225,632.50          | \$0.00                |
| Less PD Balance                            | \$59,940.68           | \$84,941.68           |
| Less ELL Balance                           | \$157,583.92          | \$116,627.92          |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,392,059.79</b> | <b>\$3,439,038.79</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2906000  
 County: HEMPSTEAD  
 District: SPRING HILL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$716,419.50        | \$881,384.19         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,270,601.63      | \$4,231,141.52       |
| Less Total Salary Fund Expenditures        | \$2,047,097.11      | \$2,166,614.52       |
| Less Total Operating Fund Expenditures     | \$1,880,000.07      | \$1,867,313.79       |
| Less Total Debt Service Fund Expenditures  | \$188,692.76        | \$166,215.01         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$10,153.00         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$881,384.19</b> | <b>\$912,382.39</b>  |
| Less NSLA Balance                          | \$955.69            | \$0.69               |
| Less PD Balance                            | \$428.05            | \$26,024.05          |
| Less ELL Balance                           | \$7,332.66          | \$0.66               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$872,667.79</b> | <b>\$886,356.99</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 2920000  
 County: HEMPSTEAD  
 District: SOUTHWEST ARK. CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,915,141.65        | \$1,759,393.04        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,245,053.87        | \$4,149,738.00        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$3,400,802.48        | \$4,558,867.54        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,759,393.04</b> | <b>\$1,350,263.50</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,759,393.04</b> | <b>\$1,350,263.50</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3001000  
 County: HOT SPRING  
 District: BISMARCK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$833,905.47          | \$1,136,869.44        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,783,030.45        | \$8,063,242.83        |
| Less Total Salary Fund Expenditures        | \$3,691,982.97        | \$3,691,687.20        |
| Less Total Operating Fund Expenditures     | \$3,491,908.84        | \$3,756,162.25        |
| Less Total Debt Service Fund Expenditures  | \$296,391.94          | \$314,674.11          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$217.27              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,136,869.44</b> | <b>\$1,437,588.71</b> |
| Less NSLA Balance                          | \$5,079.57            | \$31,491.72           |
| Less PD Balance                            | \$1,026.13            | \$2,026.13            |
| Less ELL Balance                           | \$0.00                | \$12,000.00           |
| Less ALE Balance                           | \$524.53              | \$5,563.67            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,130,239.21</b> | <b>\$1,386,507.19</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3002000  
 County: HOT SPRING  
 District: GLEN ROSE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$944,771.63        | \$970,659.08         |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,579,439.18      | \$7,735,131.23       |
| Less Total Salary Fund Expenditures        | \$3,707,289.21      | \$3,706,160.01       |
| Less Total Operating Fund Expenditures     | \$3,493,803.52      | \$4,050,564.16       |
| Less Total Debt Service Fund Expenditures  | \$399,791.00        | \$91,437.08          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$47,332.00         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$970,659.08</b> | <b>\$857,629.06</b>  |
| Less NSLA Balance                          | \$0.00              | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$610.00            | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$970,049.08</b> | <b>\$857,629.06</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 3003000  
 County: HOT SPRING  
 District: MAGNET COVE SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,178,265.44        | \$1,335,299.69        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,339,489.68        | \$5,358,948.66        |
| Less Total Salary Fund Expenditures        | \$2,493,298.08        | \$2,529,129.54        |
| Less Total Operating Fund Expenditures     | \$3,243,070.85        | \$2,645,181.04        |
| Less Total Debt Service Fund Expenditures  | \$446,086.50          | \$439,022.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,335,299.69</b> | <b>\$1,080,915.77</b> |
| Less NSLA Balance                          | \$17,902.60           | \$0.00                |
| Less PD Balance                            | \$8,244.05            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,309,153.04</b> | <b>\$1,080,915.77</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3004000  
 County: HOT SPRING  
 District: MALVERN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,925,683.42        | \$3,014,833.26        |
| Total Op Fund & Debt Srvc Fund Rev         | \$17,871,959.34       | \$18,160,887.44       |
| Less Total Salary Fund Expenditures        | \$8,272,619.72        | \$8,253,478.00        |
| Less Total Operating Fund Expenditures     | \$8,657,368.67        | \$9,699,139.86        |
| Less Total Debt Service Fund Expenditures  | \$909,056.11          | \$867,767.43          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$56,235.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,014,833.26</b> | <b>\$2,355,335.41</b> |
| Less NSLA Balance                          | \$92,220.30           | \$0.00                |
| Less PD Balance                            | \$2,963.19            | \$0.00                |
| Less ELL Balance                           | \$11,966.29           | \$0.00                |
| Less ALE Balance                           | \$3,101.41            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,904,582.07</b> | <b>\$2,355,335.41</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3005000  
 County: HOT SPRING  
 District: OUACHITA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$287,815.43        | \$207,093.58         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,724,835.15      | \$3,880,011.52       |
| Less Total Salary Fund Expenditures        | \$1,599,074.88      | \$1,647,470.19       |
| Less Total Operating Fund Expenditures     | \$2,112,917.77      | \$1,962,904.94       |
| Less Total Debt Service Fund Expenditures  | \$100,866.67        | \$110,000.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$7,302.32          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$207,093.58</b> | <b>\$366,729.97</b>  |
| Less NSLA Balance                          | \$0.00              | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$207,093.58</b> | <b>\$366,729.97</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3102000  
 County: HOWARD  
 District: DIERKS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$708,190.07        | \$708,244.88         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,401,766.00      | \$4,504,373.00       |
| Less Total Salary Fund Expenditures        | \$2,303,667.06      | \$2,217,791.68       |
| Less Total Operating Fund Expenditures     | \$1,738,079.72      | \$1,713,473.56       |
| Less Total Debt Service Fund Expenditures  | \$345,583.26        | \$338,365.00         |
| Less Total Expenditures on Underpayments   | \$14,381.15         | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$708,244.88</b> | <b>\$942,987.64</b>  |
| Less NSLA Balance                          | \$4,549.03          | \$0.00               |
| Less PD Balance                            | \$687.52            | \$0.00               |
| Less ELL Balance                           | \$2,744.55          | \$0.00               |
| Less ALE Balance                           | \$2,786.46          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$697,477.32</b> | <b>\$942,987.64</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3104000  
 County: HOWARD  
 District: MINERAL SPRINGS SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$756,480.38        | \$738,647.19          |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,212,076.20      | \$5,032,511.00        |
| Less Total Salary Fund Expenditures        | \$2,640,626.07      | \$1,893,701.84        |
| Less Total Operating Fund Expenditures     | \$2,456,350.66      | \$2,014,109.53        |
| Less Total Debt Service Fund Expenditures  | \$132,932.66        | \$165,810.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$0.00              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$738,647.19</b> | <b>\$1,697,536.82</b> |
| Less NSLA Balance                          | \$109,081.18        | \$0.00                |
| Less PD Balance                            | \$46,654.13         | \$0.00                |
| Less ELL Balance                           | \$7,379.00          | \$7,379.00            |
| Less ALE Balance                           | \$0.00              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$575,532.88</b> | <b>\$1,690,157.82</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3105000  
 County: HOWARD  
 District: NASHVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,864,631.71        | \$4,001,785.46        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,318,353.91       | \$14,605,425.24       |
| Less Total Salary Fund Expenditures        | \$7,893,211.19        | \$8,155,143.00        |
| Less Total Operating Fund Expenditures     | \$5,518,402.80        | \$6,066,366.36        |
| Less Total Debt Service Fund Expenditures  | \$769,586.17          | \$730,000.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,001,785.46</b> | <b>\$3,655,701.34</b> |
| Less NSLA Balance                          | \$8,236.13            | \$0.00                |
| Less PD Balance                            | \$2,693.86            | \$2,693.86            |
| Less ELL Balance                           | \$23,399.32           | \$652.00              |
| Less ALE Balance                           | \$15,572.10           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,951,884.05</b> | <b>\$3,652,355.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3201000  
 County: INDEPENDENCE  
 District: BATESVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,006,095.11        | \$3,085,344.78        |
| Total Op Fund & Debt Srvc Fund Rev         | \$26,086,474.14       | \$25,772,720.34       |
| Less Total Salary Fund Expenditures        | \$10,720,724.35       | \$10,212,627.41       |
| Less Total Operating Fund Expenditures     | \$14,464,438.62       | \$14,002,944.92       |
| Less Total Debt Service Fund Expenditures  | \$972,093.82          | \$1,493,067.84        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$150,032.32          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,085,344.78</b> | <b>\$3,149,424.95</b> |
| Less NSLA Balance                          | \$19,538.00           | \$14,029.08           |
| Less PD Balance                            | \$3,563.36            | \$0.00                |
| Less ELL Balance                           | \$9,566.02            | \$9,773.17            |
| Less ALE Balance                           | \$7,188.92            | \$15,714.20           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,045,488.48</b> | <b>\$3,109,908.50</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance Teacher Salary, Operating and Debt Service Funds

LEA: 3209000  
 County: INDEPENDENCE  
 District: SOUTHSIDE SCH DIST(INDEPENDENC

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,014,885.83        | \$1,010,782.37        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,502,904.91       | \$12,867,821.76       |
| Less Total Salary Fund Expenditures        | \$5,608,473.60        | \$5,772,636.31        |
| Less Total Operating Fund Expenditures     | \$6,680,638.85        | \$6,347,271.65        |
| Less Total Debt Service Fund Expenditures  | \$251,526.38          | \$408,167.86          |
| Less Total Expenditures on Underpayments   | \$5,475.54            | \$0.00                |
| Accrued Revenue                            | \$39,106.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,010,782.37</b> | <b>\$1,350,528.31</b> |
| Less NSLA Balance                          | \$14,097.47           | \$0.00                |
| Less PD Balance                            | \$5,362.30            | \$0.00                |
| Less ELL Balance                           | \$6,594.72            | \$0.22                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$984,727.88</b>   | <b>\$1,350,528.09</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3211000  
 County: INDEPENDENCE  
 District: MIDLAND SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,885,893.63        | \$3,131,904.25        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,787,541.83        | \$4,694,394.84        |
| Less Total Salary Fund Expenditures        | \$2,041,473.68        | \$2,096,985.90        |
| Less Total Operating Fund Expenditures     | \$2,157,456.27        | \$2,342,724.49        |
| Less Total Debt Service Fund Expenditures  | \$342,601.26          | \$346,226.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$995.82              |
| <b>Legal Balance</b>                       | <b>\$3,131,904.25</b> | <b>\$3,041,358.26</b> |
| Less NSLA Balance                          | \$10,001.63           | \$49,653.83           |
| Less PD Balance                            | \$425.00              | \$23,400.00           |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,121,477.62</b> | <b>\$2,968,304.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3212000  
 County: INDEPENDENCE  
 District: CEDAR RIDGE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,472,426.68        | \$5,756,374.43        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,887,540.04        | \$8,012,666.98        |
| Less Total Salary Fund Expenditures        | \$3,247,527.85        | \$3,291,971.65        |
| Less Total Operating Fund Expenditures     | \$4,661,891.27        | \$4,127,542.81        |
| Less Total Debt Service Fund Expenditures  | \$178,144.26          | \$175,971.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$483,971.09          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$5,756,374.43</b> | <b>\$6,173,555.69</b> |
| Less NSLA Balance                          | \$6,214.63            | \$19,231.96           |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$23,210.21           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,726,949.59</b> | <b>\$6,154,323.73</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3301000  
 County: IZARD  
 District: CALICO ROCK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$748,722.62        | \$717,749.03         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,337,722.10      | \$3,121,341.00       |
| Less Total Salary Fund Expenditures        | \$1,600,954.08      | \$1,554,749.57       |
| Less Total Operating Fund Expenditures     | \$1,696,983.76      | \$1,470,833.63       |
| Less Total Debt Service Fund Expenditures  | \$70,757.85         | \$93,643.76          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$717,749.03</b> | <b>\$719,863.07</b>  |
| Less NSLA Balance                          | \$10,782.27         | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$6,296.57          | \$4,318.57           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$700,670.19</b> | <b>\$715,544.50</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3302000  
 County: IZARD  
 District: MELBOURNE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,813,635.17        | \$1,837,294.90        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,429,228.26        | \$6,849,534.00        |
| Less Total Salary Fund Expenditures        | \$3,092,571.94        | \$3,193,165.00        |
| Less Total Operating Fund Expenditures     | \$3,877,762.74        | \$3,158,648.00        |
| Less Total Debt Service Fund Expenditures  | \$435,233.85          | \$543,443.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,837,294.90</b> | <b>\$1,791,572.90</b> |
| Less NSLA Balance                          | \$30,886.34           | \$0.34                |
| Less PD Balance                            | \$11,030.70           | \$0.70                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$4,964.00            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,790,413.86</b> | <b>\$1,791,571.86</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3306000  
 County: IZARD  
 District: IZARD CO. CONS. SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$734,137.55        | \$560,879.60         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,632,405.92      | \$4,648,590.79       |
| Less Total Salary Fund Expenditures        | \$2,214,180.78      | \$2,086,192.00       |
| Less Total Operating Fund Expenditures     | \$2,265,735.84      | \$2,170,250.04       |
| Less Total Debt Service Fund Expenditures  | \$325,747.25        | \$321,172.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$560,879.60</b> | <b>\$631,856.35</b>  |
| Less NSLA Balance                          | \$15.50             | \$0.00               |
| Less PD Balance                            | \$66.91             | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$900.84            | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$559,896.35</b> | <b>\$631,856.35</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3320000  
 County: IZARD  
 District: NORTH CENTRAL ARK. EDUC CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$801,942.90        | \$858,023.03         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,135,209.51      | \$2,865,971.08       |
| Less Total Salary Fund Expenditures        | \$0.00              | \$0.00               |
| Less Total Operating Fund Expenditures     | \$3,080,329.38      | \$3,181,155.51       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$1,200.00          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$858,023.03</b> | <b>\$542,838.60</b>  |
| Less NSLA Balance                          | \$0.00              | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$858,023.03</b> | <b>\$542,838.60</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3403000  
 County: JACKSON  
 District: NEWPORT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,654,378.05        | \$2,388,578.39        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,274,214.42       | \$11,577,605.22       |
| Less Total Salary Fund Expenditures        | \$5,476,219.10        | \$5,207,535.76        |
| Less Total Operating Fund Expenditures     | \$5,593,389.51        | \$5,108,463.21        |
| Less Total Debt Service Fund Expenditures  | \$1,495,121.47        | \$1,494,285.70        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$24,716.00           | \$24,716.00           |
| <b>Legal Balance</b>                       | <b>\$2,388,578.39</b> | <b>\$2,180,614.94</b> |
| Less NSLA Balance                          | \$173,381.10          | \$0.00                |
| Less PD Balance                            | \$13,657.86           | \$0.00                |
| Less ELL Balance                           | \$14,995.37           | \$0.00                |
| Less ALE Balance                           | \$5,929.12            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,180,614.94</b> | <b>\$2,180,614.94</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3405000  
 County: JACKSON  
 District: JACKSON CO. SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,067,265.11        | \$1,219,224.34        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,418,024.96        | \$6,606,036.00        |
| Less Total Salary Fund Expenditures        | \$3,214,999.43        | \$3,088,733.00        |
| Less Total Operating Fund Expenditures     | \$2,687,202.86        | \$2,911,162.44        |
| Less Total Debt Service Fund Expenditures  | \$370,310.52          | \$370,648.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$6,447.08            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,219,224.34</b> | <b>\$1,454,716.90</b> |
| Less NSLA Balance                          | \$8,830.80            | \$8,830.80            |
| Less PD Balance                            | \$8,501.23            | \$0.14                |
| Less ELL Balance                           | \$2,734.91            | \$0.00                |
| Less ALE Balance                           | \$2,155.44            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,197,001.96</b> | <b>\$1,445,885.96</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3502000  
 County: JEFFERSON  
 District: DOLLARWAY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,279,928.09        | \$4,541,533.85        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,635,767.22       | \$13,081,924.21       |
| Less Total Salary Fund Expenditures        | \$6,379,997.60        | \$5,575,378.97        |
| Less Total Operating Fund Expenditures     | \$7,068,670.86        | \$6,775,265.62        |
| Less Total Debt Service Fund Expenditures  | \$926,820.50          | \$726,820.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$1,327.50            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,541,533.85</b> | <b>\$4,545,992.97</b> |
| Less NSLA Balance                          | \$553,083.42          | \$0.00                |
| Less PD Balance                            | \$60,215.26           | \$0.00                |
| Less ELL Balance                           | \$891.00              | \$891.00              |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,927,344.17</b> | <b>\$4,545,101.97</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3505000  
 County: JEFFERSON  
 District: PINE BLUFF SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$14,174,456.62        | \$11,232,598.95        |
| Total Op Fund & Debt Srvc Fund Rev         | \$41,297,805.18        | \$40,797,899.17        |
| Less Total Salary Fund Expenditures        | \$19,511,136.32        | \$18,046,846.38        |
| Less Total Operating Fund Expenditures     | \$22,576,107.77        | \$16,212,922.91        |
| Less Total Debt Service Fund Expenditures  | \$2,152,418.76         | \$2,254,318.76         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$0.00                 | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$11,232,598.95</b> | <b>\$15,516,410.07</b> |
| Less NSLA Balance                          | \$0.00                 | \$18,382.60            |
| Less PD Balance                            | \$5,013.24             | \$5,013.24             |
| Less ELL Balance                           | \$19,977.36            | \$26,687.36            |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$11,207,608.35</b> | <b>\$15,466,326.87</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3509000  
 County: JEFFERSON  
 District: WATSON CHAPEL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$6,532,514.28        | \$6,337,062.23        |
| Total Op Fund & Debt Srvc Fund Rev         | \$21,858,451.43       | \$22,321,478.44       |
| Less Total Salary Fund Expenditures        | \$10,922,904.45       | \$10,115,616.77       |
| Less Total Operating Fund Expenditures     | \$11,003,216.53       | \$11,057,583.27       |
| Less Total Debt Service Fund Expenditures  | \$146,782.50          | \$255,369.17          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$19,000.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$6,337,062.23</b> | <b>\$7,229,971.46</b> |
| Less NSLA Balance                          | \$145,768.03          | \$145,768.03          |
| Less PD Balance                            | \$49,792.86           | \$0.00                |
| Less ELL Balance                           | \$2,440.00            | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$6,139,061.34</b> | <b>\$7,084,203.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3510000  
 County: JEFFERSON  
 District: WHITE HALL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,854,075.47        | \$2,883,496.97        |
| Total Op Fund & Debt Srvc Fund Rev         | \$23,519,576.13       | \$23,788,736.00       |
| Less Total Salary Fund Expenditures        | \$11,359,716.40       | \$11,433,237.29       |
| Less Total Operating Fund Expenditures     | \$10,539,139.52       | \$10,757,323.69       |
| Less Total Debt Service Fund Expenditures  | \$1,679,908.04        | \$1,700,220.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$88,609.33           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,883,496.97</b> | <b>\$2,781,451.99</b> |
| Less NSLA Balance                          | \$879.53              | \$50.00               |
| Less PD Balance                            | \$51.33               | \$0.00                |
| Less ELL Balance                           | \$3,816.86            | \$349.48              |
| Less ALE Balance                           | \$220.33              | \$2,414.47            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,878,528.92</b> | <b>\$2,778,638.04</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3520000  
 County: JEFFERSON  
 District: ARK. RIVER EDUC. SERVICE CNTR.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,603,107.83        | \$1,681,470.35        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,653,006.42        | \$4,637,027.98        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$4,606,856.40        | \$4,605,266.16        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$32,212.50           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,681,470.35</b> | <b>\$1,713,232.17</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,681,470.35</b> | <b>\$1,713,232.17</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3541700  
 County: JEFFERSON  
 District: PINE BLUFF LIGHTHOUSE ACADEMY

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$20,448.52        | \$12,501.23          |
| Total Op Fund & Debt Srvc Fund Rev         | \$1,945,429.67     | \$2,413,701.00       |
| Less Total Salary Fund Expenditures        | \$566,067.86       | \$603,768.00         |
| Less Total Operating Fund Expenditures     | \$1,387,309.10     | \$1,807,630.83       |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$0.00             | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$12,501.23</b> | <b>\$14,803.40</b>   |
| Less NSLA Balance                          | \$741.83           | \$0.00               |
| Less PD Balance                            | \$0.00             | \$0.00               |
| Less ELL Balance                           | \$1,220.00         | \$1,220.00           |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$10,539.40</b> | <b>\$13,583.40</b>   |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3601000  
 County: JOHNSON  
 District: CLARKSVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,655,916.38        | \$3,689,385.28        |
| Total Op Fund & Debt Srvc Fund Rev         | \$19,279,201.55       | \$19,843,627.90       |
| Less Total Salary Fund Expenditures        | \$9,804,881.34        | \$10,100,463.90       |
| Less Total Operating Fund Expenditures     | \$9,303,708.06        | \$9,061,662.63        |
| Less Total Debt Service Fund Expenditures  | \$464,463.24          | \$876,472.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$327,319.99          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,689,385.28</b> | <b>\$3,494,414.15</b> |
| Less NSLA Balance                          | \$29,606.67           | \$0.00                |
| Less PD Balance                            | \$4,459.10            | \$0.00                |
| Less ELL Balance                           | \$7,673.94            | \$3,928.94            |
| Less ALE Balance                           | \$4,959.96            | \$18,605.96           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,642,685.61</b> | <b>\$3,471,879.25</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3604000  
 County: JOHNSON  
 District: LAMAR SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,250,841.25        | \$2,046,795.06        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,365,950.80        | \$9,069,840.30        |
| Less Total Salary Fund Expenditures        | \$4,281,603.34        | \$4,389,421.00        |
| Less Total Operating Fund Expenditures     | \$4,852,615.98        | \$5,204,628.62        |
| Less Total Debt Service Fund Expenditures  | \$714,852.20          | \$371,114.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$279,074.53          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,046,795.06</b> | <b>\$1,151,471.74</b> |
| Less NSLA Balance                          | \$12,849.53           | \$3,159.33            |
| Less PD Balance                            | \$298.98              | \$0.00                |
| Less ELL Balance                           | \$2,573.08            | \$0.00                |
| Less ALE Balance                           | \$10,012.51           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,021,060.96</b> | <b>\$1,148,312.41</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3606000  
 County: JOHNSON  
 District: WESTSIDE SCHOOL DIST(JOHNSON)

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,005,426.06        | \$1,016,346.82        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,345,742.77        | \$5,169,107.00        |
| Less Total Salary Fund Expenditures        | \$2,660,755.42        | \$2,567,888.09        |
| Less Total Operating Fund Expenditures     | \$2,285,911.07        | \$2,314,853.84        |
| Less Total Debt Service Fund Expenditures  | \$388,155.52          | \$213,435.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,016,346.82</b> | <b>\$1,089,276.89</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$4,657.84            | \$0.00                |
| Less ALE Balance                           | \$1,019.82            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,010,669.16</b> | <b>\$1,089,276.89</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3701000  
 County: LAFAYETTE  
 District: BRADLEY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,055,509.68        | \$2,767,769.81        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,170,209.10        | \$0.00                |
| Less Total Salary Fund Expenditures        | \$1,468,496.63        | \$0.00                |
| Less Total Operating Fund Expenditures     | \$1,863,691.39        | \$0.00                |
| Less Total Debt Service Fund Expenditures  | \$125,760.95          | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,767,769.81</b> | <b>\$2,767,769.81</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$3,667.15            | \$0.00                |
| Less ELL Balance                           | \$195.00              | \$0.00                |
| Less ALE Balance                           | \$3,191.59            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,760,716.07</b> | <b>\$2,767,769.81</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3704000  
 County: LAFAYETTE  
 District: LAFAYETTE COUNTY SCHOOL DISTRI

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,674,224.18        | \$2,185,498.41        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,823,528.57        | \$5,530,114.33        |
| Less Total Salary Fund Expenditures        | \$2,947,012.63        | \$2,776,612.80        |
| Less Total Operating Fund Expenditures     | \$3,302,379.21        | \$2,815,187.10        |
| Less Total Debt Service Fund Expenditures  | \$62,862.50           | \$160,655.83          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,185,498.41</b> | <b>\$1,963,157.01</b> |
| Less NSLA Balance                          | \$94,460.99           | \$66,047.80           |
| Less PD Balance                            | \$7,746.70            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,083,290.72</b> | <b>\$1,897,109.21</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3804000  
 County: LAWRENCE  
 District: HOXIE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,281,609.82        | \$3,430,538.86        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,652,727.86        | \$7,170,571.00        |
| Less Total Salary Fund Expenditures        | \$3,489,300.05        | \$3,405,500.00        |
| Less Total Operating Fund Expenditures     | \$4,935,592.79        | \$3,503,898.00        |
| Less Total Debt Service Fund Expenditures  | \$125,158.00          | \$261,000.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,384,286.84</b> | <b>\$3,430,711.86</b> |
| Less NSLA Balance                          | \$35,924.78           | \$4,679.78            |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,348,362.06</b> | <b>\$3,426,032.08</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3806000  
 County: LAWRENCE  
 District: SLOAN-HENDRIX SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,497,081.27        | \$3,178,092.50        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,952,633.42        | \$5,165,493.00        |
| Less Total Salary Fund Expenditures        | \$2,339,296.64        | \$2,429,728.00        |
| Less Total Operating Fund Expenditures     | \$2,793,083.05        | \$2,979,064.64        |
| Less Total Debt Service Fund Expenditures  | \$146,497.50          | \$150,438.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$7,255.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,178,092.50</b> | <b>\$2,784,354.86</b> |
| Less NSLA Balance                          | \$196,101.53          | \$0.00                |
| Less PD Balance                            | \$63,211.77           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$17,734.65           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,901,044.55</b> | <b>\$2,784,354.86</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3809000  
 County: LAWRENCE  
 District: HILLCREST SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,452,564.22        | \$1,458,074.41        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,160,772.35        | \$3,848,123.00        |
| Less Total Salary Fund Expenditures        | \$1,519,738.78        | \$1,510,997.00        |
| Less Total Operating Fund Expenditures     | \$2,498,591.34        | \$2,141,118.00        |
| Less Total Debt Service Fund Expenditures  | \$136,932.04          | \$193,451.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,458,074.41</b> | <b>\$1,460,631.41</b> |
| Less NSLA Balance                          | \$38.42               | \$0.42                |
| Less PD Balance                            | \$27.61               | \$27.61               |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$973.12              | \$0.12                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,457,035.26</b> | <b>\$1,460,603.26</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3810000  
 County: LAWRENCE  
 District: LAWRENCE COUNTY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,357,995.60        | \$3,338,356.98        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,084,024.05        | \$8,505,522.88        |
| Less Total Salary Fund Expenditures        | \$4,191,460.37        | \$4,193,498.55        |
| Less Total Operating Fund Expenditures     | \$4,517,314.44        | \$3,966,103.53        |
| Less Total Debt Service Fund Expenditures  | \$245,480.50          | \$242,836.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,487,764.34</b> | <b>\$3,441,441.78</b> |
| Less NSLA Balance                          | \$32,910.00           | \$0.30                |
| Less PD Balance                            | \$14,622.65           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$15,827.55           | \$5,618.01            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,424,404.14</b> | <b>\$3,435,823.47</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3820000  
 County: LAWRENCE  
 District: NORTHEAST ARK. EDUC. CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,435,643.87        | \$2,481,159.18        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,258,336.78        | \$4,499,840.25        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$4,255,816.95        | \$4,161,976.02        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$42,995.48           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,481,159.18</b> | <b>\$2,819,023.41</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,481,159.18</b> | <b>\$2,819,023.41</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3840700  
 County: LAWRENCE  
 District: IMBODEN CHARTER SCHOOL DIST

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$133,473.79        | \$113,032.74         |
| Total Op Fund & Debt Srvc Fund Rev         | \$431,881.36        | \$371,394.00         |
| Less Total Salary Fund Expenditures        | \$242,777.52        | \$227,241.00         |
| Less Total Operating Fund Expenditures     | \$209,544.89        | \$213,471.53         |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$113,032.74</b> | <b>\$43,714.21</b>   |
| Less NSLA Balance                          | \$0.00              | \$0.00               |
| Less PD Balance                            | \$4,634.53          | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$108,398.21</b> | <b>\$43,714.21</b>   |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 3904000  
 County: LEE  
 District: LEE COUNTY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$2,897,792.30      | \$785,981.66         |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,724,076.19      | \$7,765,414.47       |
| Less Total Salary Fund Expenditures        | \$3,675,512.01      | \$3,829,565.18       |
| Less Total Operating Fund Expenditures     | \$5,086,904.62      | \$4,300,959.49       |
| Less Total Debt Service Fund Expenditures  | \$82,917.00         | \$80,237.50          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$9,446.80          | \$9,446.80           |
| <b>Legal Balance</b>                       | <b>\$785,981.66</b> | <b>\$350,080.76</b>  |
| Less NSLA Balance                          | \$541,992.56        | \$60,655.01          |
| Less PD Balance                            | \$4,295.86          | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$239,693.24</b> | <b>\$289,425.75</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4003000  
 County: LINCOLN  
 District: STAR CITY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$7,560,270.23        | \$3,142,918.45        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,105,506.83       | \$12,839,536.00       |
| Less Total Salary Fund Expenditures        | \$6,262,612.32        | \$6,053,160.00        |
| Less Total Operating Fund Expenditures     | \$10,587,365.29       | \$6,429,734.12        |
| Less Total Debt Service Fund Expenditures  | \$672,881.00          | \$361,186.88          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,142,918.45</b> | <b>\$3,138,373.45</b> |
| Less NSLA Balance                          | \$1,607.70            | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$66.05               | \$0.00                |
| Less ALE Balance                           | \$5,022.93            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,136,221.77</b> | <b>\$3,138,373.45</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4101000  
 County: LITTLE RIVER  
 District: ASHDOWN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,609,671.47        | \$3,166,604.52        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,023,248.42       | \$11,059,814.00       |
| Less Total Salary Fund Expenditures        | \$5,962,300.99        | \$5,565,474.94        |
| Less Total Operating Fund Expenditures     | \$5,353,017.71        | \$5,358,938.65        |
| Less Total Debt Service Fund Expenditures  | \$664,030.05          | \$699,167.50          |
| Less Total Expenditures on Underpayments   | \$25,421.40           | \$0.00                |
| Accrued Revenue                            | \$538,454.78          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,166,604.52</b> | <b>\$2,602,837.43</b> |
| Less NSLA Balance                          | \$34,103.47           | \$0.00                |
| Less PD Balance                            | \$7,487.80            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$39,124.78           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,085,888.47</b> | <b>\$2,602,837.43</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4102000  
 County: LITTLE RIVER  
 District: FOREMAN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$493,559.51        | \$515,014.80         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,813,435.18      | \$4,456,789.00       |
| Less Total Salary Fund Expenditures        | \$1,943,555.67      | \$2,000,271.93       |
| Less Total Operating Fund Expenditures     | \$2,573,722.66      | \$2,351,576.14       |
| Less Total Debt Service Fund Expenditures  | \$91,694.00         | \$94,412.50          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$66,992.44         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$765,014.80</b> | <b>\$525,543.23</b>  |
| Less NSLA Balance                          | \$36,585.95         | \$11.48              |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$9,504.00          | \$9,504.00           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$718,924.85</b> | <b>\$516,027.75</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4201000  
 County: LOGAN  
 District: BOONEVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,528,372.58        | \$2,389,562.05        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,559,526.36       | \$11,107,731.30       |
| Less Total Salary Fund Expenditures        | \$5,017,334.75        | \$5,114,841.91        |
| Less Total Operating Fund Expenditures     | \$4,912,640.20        | \$5,287,106.33        |
| Less Total Debt Service Fund Expenditures  | \$821,035.00          | \$570,396.88          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$52,673.06           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,389,562.05</b> | <b>\$2,524,948.23</b> |
| Less NSLA Balance                          | \$73,380.44           | \$0.00                |
| Less PD Balance                            | \$294.55              | \$0.00                |
| Less ELL Balance                           | \$5,685.85            | \$685.85              |
| Less ALE Balance                           | \$26,167.94           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,284,033.27</b> | <b>\$2,524,262.38</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4202000  
 County: LOGAN  
 District: MAGAZINE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$471,591.77        | \$456,680.83         |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,096,310.72      | \$4,927,125.46       |
| Less Total Salary Fund Expenditures        | \$2,029,678.80      | \$2,056,876.50       |
| Less Total Operating Fund Expenditures     | \$2,729,898.99      | \$2,698,714.66       |
| Less Total Debt Service Fund Expenditures  | \$366,048.66        | \$190,215.13         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$14,404.79         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$456,680.83</b> | <b>\$438,000.00</b>  |
| Less NSLA Balance                          | \$18,680.83         | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$438,000.00</b> | <b>\$438,000.00</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4203000  
 County: LOGAN  
 District: PARIS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,538,275.25        | \$1,404,765.31        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,653,902.38        | \$9,242,225.00        |
| Less Total Salary Fund Expenditures        | \$4,258,990.63        | \$4,143,855.64        |
| Less Total Operating Fund Expenditures     | \$4,522,093.43        | \$4,566,611.38        |
| Less Total Debt Service Fund Expenditures  | \$1,046,531.26        | \$677,106.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$40,203.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,404,765.31</b> | <b>\$1,259,417.29</b> |
| Less NSLA Balance                          | \$32,947.61           | \$46,818.30           |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$12,119.40           | \$0.47                |
| Less ALE Balance                           | \$19,837.38           | \$3,351.18            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,339,860.92</b> | <b>\$1,209,247.34</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4204000  
 County: LOGAN  
 District: SCRANTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$771,114.20        | \$772,445.97         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,392,561.62      | \$3,172,064.00       |
| Less Total Salary Fund Expenditures        | \$1,590,326.70      | \$1,571,871.22       |
| Less Total Operating Fund Expenditures     | \$1,629,631.39      | \$1,549,326.83       |
| Less Total Debt Service Fund Expenditures  | \$171,271.76        | \$108,996.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$772,445.97</b> | <b>\$714,315.92</b>  |
| Less NSLA Balance                          | \$15,146.77         | \$0.00               |
| Less PD Balance                            | \$2,667.92          | \$0.00               |
| Less ELL Balance                           | \$3,564.33          | \$0.00               |
| Less ALE Balance                           | \$105.68            | \$153.00             |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$750,961.27</b> | <b>\$714,162.92</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4301000  
 County: LONOKE  
 District: LONOKE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$617,161.19        | \$721,677.24         |
| Total Op Fund & Debt Srvc Fund Rev         | \$15,542,900.19     | \$15,227,316.36      |
| Less Total Salary Fund Expenditures        | \$6,592,909.21      | \$6,637,215.33       |
| Less Total Operating Fund Expenditures     | \$6,906,948.58      | \$6,884,823.20       |
| Less Total Debt Service Fund Expenditures  | \$1,797,351.15      | \$1,799,273.02       |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$862,852.44</b> | <b>\$627,682.05</b>  |
| Less NSLA Balance                          | \$55,830.24         | \$0.00               |
| Less PD Balance                            | \$14,710.22         | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$1,136.78          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$791,175.20</b> | <b>\$627,682.05</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4302000  
 County: LONOKE  
 District: ENGLAND SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$693,452.89        | \$686,610.83         |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,209,455.41      | \$5,856,347.50       |
| Less Total Salary Fund Expenditures        | \$3,167,238.09      | \$2,996,894.18       |
| Less Total Operating Fund Expenditures     | \$3,809,765.62      | \$2,706,923.82       |
| Less Total Debt Service Fund Expenditures  | \$239,293.76        | \$235,400.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$686,610.83</b> | <b>\$603,740.33</b>  |
| Less NSLA Balance                          | \$49,563.59         | \$67,531.79          |
| Less PD Balance                            | \$0.00              | \$0.52               |
| Less ELL Balance                           | \$2,152.91          | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$634,894.33</b> | <b>\$536,208.02</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4303000  
 County: LONOKE  
 District: CARLISLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,472,910.47        | \$3,841,797.42        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,414,655.98        | \$6,049,307.95        |
| Less Total Salary Fund Expenditures        | \$2,631,945.80        | \$2,557,424.41        |
| Less Total Operating Fund Expenditures     | \$2,719,027.56        | \$2,894,653.21        |
| Less Total Debt Service Fund Expenditures  | \$703,868.21          | \$591,412.52          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$9,072.54            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,841,797.42</b> | <b>\$3,847,615.23</b> |
| Less NSLA Balance                          | \$15,874.16           | \$2,999.99            |
| Less PD Balance                            | \$90.70               | \$8.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$2,415.52            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,823,417.04</b> | <b>\$3,844,607.24</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4304000  
 County: LONOKE  
 District: CABOT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$7,064,505.49        | \$7,478,023.75        |
| Total Op Fund & Debt Srvc Fund Rev         | \$88,927,119.44       | \$78,727,914.00       |
| Less Total Salary Fund Expenditures        | \$39,183,754.49       | \$38,763,435.48       |
| Less Total Operating Fund Expenditures     | \$34,008,487.03       | \$35,529,954.18       |
| Less Total Debt Service Fund Expenditures  | \$15,321,359.66       | \$4,600,395.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$7,478,023.75</b> | <b>\$7,312,153.09</b> |
| Less NSLA Balance                          | \$134,782.12          | \$0.00                |
| Less PD Balance                            | \$47,016.24           | \$0.00                |
| Less ELL Balance                           | \$1,838.33            | \$0.00                |
| Less ALE Balance                           | \$38,719.61           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$7,255,667.45</b> | <b>\$7,312,153.09</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4401000  
 County: MADISON  
 District: HUNTSVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,839,976.23        | \$1,850,021.56        |
| Total Op Fund & Debt Srvc Fund Rev         | \$17,972,453.77       | \$17,417,018.63       |
| Less Total Salary Fund Expenditures        | \$9,467,096.67        | \$9,030,237.46        |
| Less Total Operating Fund Expenditures     | \$8,022,589.75        | \$7,321,819.68        |
| Less Total Debt Service Fund Expenditures  | \$493,992.50          | \$495,600.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$21,270.48           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,850,021.56</b> | <b>\$2,419,383.05</b> |
| Less NSLA Balance                          | \$75,665.97           | \$75,665.97           |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$163.36              | \$163.36              |
| Less ALE Balance                           | \$2,444.30            | \$2,444.30            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,771,747.93</b> | <b>\$2,341,109.42</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4501000  
 County: MARION  
 District: FLIPPIN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$803,857.54        | \$807,336.49         |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,804,747.41      | \$6,750,759.15       |
| Less Total Salary Fund Expenditures        | \$3,264,870.36      | \$3,247,981.44       |
| Less Total Operating Fund Expenditures     | \$3,422,185.10      | \$3,328,234.94       |
| Less Total Debt Service Fund Expenditures  | \$160,275.00        | \$159,275.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$46,062.00         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$807,336.49</b> | <b>\$822,604.26</b>  |
| Less NSLA Balance                          | \$19,133.78         | \$35,898.35          |
| Less PD Balance                            | \$0.00              | \$6,965.31           |
| Less ELL Balance                           | \$565.57            | \$1,131.14           |
| Less ALE Balance                           | \$8,249.89          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$779,387.25</b> | <b>\$778,609.46</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4502000  
 County: MARION  
 District: YELLVILLE-SUMMIT SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$972,646.72        | \$972,646.72          |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,742,089.05      | \$6,702,147.65        |
| Less Total Salary Fund Expenditures        | \$2,990,888.55      | \$2,928,624.20        |
| Less Total Operating Fund Expenditures     | \$3,368,454.20      | \$2,891,048.32        |
| Less Total Debt Service Fund Expenditures  | \$387,917.34        | \$401,962.50          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$5,171.04          | \$5,171.04            |
| <b>Legal Balance</b>                       | <b>\$972,646.72</b> | <b>\$1,458,330.39</b> |
| Less NSLA Balance                          | \$36,728.58         | \$7,464.39            |
| Less PD Balance                            | \$17,970.48         | \$17,970.48           |
| Less ELL Balance                           | \$0.00              | \$0.00                |
| Less ALE Balance                           | \$1,045.17          | \$0.63                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$916,902.49</b> | <b>\$1,432,894.89</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4602000  
 County: MILLER  
 District: GENOA CENTRAL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,464,223.72        | \$1,937,854.63        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,328,259.36        | \$8,379,554.00        |
| Less Total Salary Fund Expenditures        | \$3,874,274.48        | \$3,844,112.77        |
| Less Total Operating Fund Expenditures     | \$3,541,640.21        | \$3,645,158.13        |
| Less Total Debt Service Fund Expenditures  | \$438,713.76          | \$446,300.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,937,854.63</b> | <b>\$2,381,837.73</b> |
| Less NSLA Balance                          | \$15,892.49           | \$0.00                |
| Less PD Balance                            | \$5,780.73            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$1,592.37            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,914,589.04</b> | <b>\$2,381,837.73</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4603000  
 County: MILLER  
 District: FOUKE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,406,177.35        | \$2,938,074.64        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,720,357.17        | \$8,692,878.41        |
| Less Total Salary Fund Expenditures        | \$3,734,147.78        | \$4,035,344.45        |
| Less Total Operating Fund Expenditures     | \$4,238,598.06        | \$4,812,670.01        |
| Less Total Debt Service Fund Expenditures  | \$282,999.26          | \$349,022.83          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$198,810.33          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,069,599.75</b> | <b>\$2,433,915.76</b> |
| Less NSLA Balance                          | \$34,423.99           | \$800.00              |
| Less PD Balance                            | \$220.44              | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$3,465.56            | \$2.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,031,489.76</b> | <b>\$2,433,113.76</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4605000  
 County: MILLER  
 District: TEXARKANA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>   |
|--|-----------------------|------------------------|
| Beginning Balance                          | \$8,881,142.40        | \$8,930,708.72         |
| Total Op Fund & Debt Srvc Fund Rev         | \$38,087,437.65       | \$37,680,338.00        |
| Less Total Salary Fund Expenditures        | \$18,038,391.58       | \$18,292,923.35        |
| Less Total Operating Fund Expenditures     | \$19,070,793.54       | \$17,737,856.07        |
| Less Total Debt Service Fund Expenditures  | \$1,040,305.97        | \$0.00                 |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                 |
| Accrued Revenue                            | \$111,619.76          | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$8,930,708.72</b> | <b>\$10,580,267.30</b> |
| Less NSLA Balance                          | \$386,172.38          | \$274,328.37           |
| Less PD Balance                            | \$114,313.36          | \$70,998.36            |
| Less ELL Balance                           | \$19,392.94           | \$7,756.74             |
| Less ALE Balance                           | \$0.00                | \$8,218.00             |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$8,410,830.04</b> | <b>\$10,218,965.83</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4701000  
 County: MISSISSIPPI  
 District: ARMOREL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,969,419.17        | \$4,200,361.20        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,322,125.54        | \$4,563,844.36        |
| Less Total Salary Fund Expenditures        | \$1,841,780.19        | \$1,772,935.81        |
| Less Total Operating Fund Expenditures     | \$2,080,853.21        | \$2,689,500.53        |
| Less Total Debt Service Fund Expenditures  | \$311,800.88          | \$498,353.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$143,250.77          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,200,361.20</b> | <b>\$3,803,415.46</b> |
| Less NSLA Balance                          | \$2,500.01            | \$2,500.01            |
| Less PD Balance                            | \$14,505.46           | \$17,245.46           |
| Less ELL Balance                           | \$1,009.66            | \$1,009.66            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,182,346.07</b> | <b>\$3,782,660.33</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4702000  
 County: MISSISSIPPI  
 District: BLYTHEVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,603,392.74        | \$4,920,799.03        |
| Total Op Fund & Debt Srvc Fund Rev         | \$23,017,786.37       | \$22,016,950.87       |
| Less Total Salary Fund Expenditures        | \$10,791,861.50       | \$10,677,130.80       |
| Less Total Operating Fund Expenditures     | \$10,902,293.41       | \$11,426,134.06       |
| Less Total Debt Service Fund Expenditures  | \$1,048,531.80        | \$1,052,968.76        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$42,306.63           | \$3,691.89            |
| <b>Legal Balance</b>                       | <b>\$4,920,799.03</b> | <b>\$3,777,824.39</b> |
| Less NSLA Balance                          | \$104,865.11          | \$104,865.11          |
| Less PD Balance                            | \$13,126.38           | \$13,126.38           |
| Less ELL Balance                           | \$12,082.40           | \$12,082.00           |
| Less ALE Balance                           | \$8,780.80            | \$8,780.80            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,781,944.34</b> | <b>\$3,638,970.10</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4706000  
 County: MISSISSIPPI  
 District: SO. MISS. COUNTY SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$9,473,240.13        | \$3,240,234.88        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,997,526.28       | \$11,298,176.42       |
| Less Total Salary Fund Expenditures        | \$4,096,844.28        | \$4,157,040.03        |
| Less Total Operating Fund Expenditures     | \$8,275,228.55        | \$6,080,393.95        |
| Less Total Debt Service Fund Expenditures  | \$6,969,893.46        | \$705,446.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$111,434.76          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,240,234.88</b> | <b>\$3,595,531.06</b> |
| Less NSLA Balance                          | \$267,830.33          | \$55,625.46           |
| Less PD Balance                            | \$55,159.42           | \$55,159.84           |
| Less ELL Balance                           | \$6,181.70            | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,911,063.43</b> | <b>\$3,484,745.76</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4708000  
 County: MISSISSIPPI  
 District: GOSNELL SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,975,161.41        | \$5,003,387.85        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,580,604.14        | \$9,402,432.80        |
| Less Total Salary Fund Expenditures        | \$5,079,637.98        | \$5,033,863.00        |
| Less Total Operating Fund Expenditures     | \$4,528,055.73        | \$4,897,513.79        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$55,316.01           | \$42,492.20           |
| <b>Legal Balance</b>                       | <b>\$5,003,387.85</b> | <b>\$4,516,936.06</b> |
| Less NSLA Balance                          | \$31,770.00           | \$0.00                |
| Less PD Balance                            | \$32.25               | \$0.00                |
| Less ELL Balance                           | \$148.31              | \$0.00                |
| Less ALE Balance                           | \$729.89              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,970,707.40</b> | <b>\$4,516,936.06</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4712000  
 County: MISSISSIPPI  
 District: MANILA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,487,156.00        | \$3,710,252.36        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,849,216.90        | \$8,007,831.94        |
| Less Total Salary Fund Expenditures        | \$3,833,903.43        | \$4,171,324.77        |
| Less Total Operating Fund Expenditures     | \$3,420,522.91        | \$4,379,696.38        |
| Less Total Debt Service Fund Expenditures  | \$373,814.76          | \$375,414.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$2,120.56            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,710,252.36</b> | <b>\$2,791,648.39</b> |
| Less NSLA Balance                          | \$21,298.06           | \$0.00                |
| Less PD Balance                            | \$8,525.94            | \$0.00                |
| Less ELL Balance                           | \$6,684.21            | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,673,744.15</b> | <b>\$2,791,648.39</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4713000  
 County: MISSISSIPPI  
 District: OSCEOLA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,845,144.15        | \$3,983,483.59        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,557,311.91       | \$12,929,617.00       |
| Less Total Salary Fund Expenditures        | \$4,967,050.54        | \$5,307,322.00        |
| Less Total Operating Fund Expenditures     | \$6,004,549.92        | \$6,198,556.85        |
| Less Total Debt Service Fund Expenditures  | \$474,938.18          | \$467,700.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$27,566.17           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,983,483.59</b> | <b>\$4,939,521.74</b> |
| Less NSLA Balance                          | \$454,100.98          | \$454,101.13          |
| Less PD Balance                            | \$13,857.65           | \$13,857.65           |
| Less ELL Balance                           | \$21,422.39           | \$42,845.39           |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,494,102.57</b> | <b>\$4,428,717.57</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4801000  
 County: MONROE  
 District: BRINKLEY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b>  |
|--|---------------------|-----------------------|
| Beginning Balance                          | \$542,066.29        | \$836,148.49          |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,774,527.61      | \$5,498,768.00        |
| Less Total Salary Fund Expenditures        | \$2,578,262.29      | \$2,354,189.26        |
| Less Total Operating Fund Expenditures     | \$2,872,425.12      | \$2,371,112.78        |
| Less Total Debt Service Fund Expenditures  | \$29,758.00         | \$154,435.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00                |
| Accrued Revenue                            | \$0.00              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$836,148.49</b> | <b>\$1,455,179.45</b> |
| Less NSLA Balance                          | \$73,506.58         | \$0.00                |
| Less PD Balance                            | \$3,748.53          | \$0.00                |
| Less ELL Balance                           | \$0.00              | \$0.00                |
| Less ALE Balance                           | \$13,557.95         | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$745,335.43</b> | <b>\$1,455,179.45</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4802000  
 County: MONROE  
 District: CLARENDON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,015,867.70        | \$2,402,811.80        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,104,722.72        | \$4,526,068.00        |
| Less Total Salary Fund Expenditures        | \$2,256,869.30        | \$2,290,892.00        |
| Less Total Operating Fund Expenditures     | \$2,368,263.90        | \$2,966,520.00        |
| Less Total Debt Service Fund Expenditures  | \$205,026.35          | \$88,816.00           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$112,380.93          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,402,811.80</b> | <b>\$1,582,651.80</b> |
| Less NSLA Balance                          | \$65,366.06           | \$0.06                |
| Less PD Balance                            | \$8,319.18            | \$0.18                |
| Less ELL Balance                           | \$3,913.03            | \$0.03                |
| Less ALE Balance                           | \$1,473.04            | \$0.04                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,323,740.49</b> | <b>\$1,582,651.49</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4901000  
 County: MONTGOMERY  
 District: CADDO HILLS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,361,005.52        | \$1,246,474.21       |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,666,597.03        | \$4,486,500.00       |
| Less Total Salary Fund Expenditures        | \$2,260,508.25        | \$2,298,781.11       |
| Less Total Operating Fund Expenditures     | \$2,362,959.01        | \$2,541,665.89       |
| Less Total Debt Service Fund Expenditures  | \$148,075.50          | \$152,872.50         |
| Less Total Expenditures on Underpayments   | \$9,585.58            | \$0.00               |
| Accrued Revenue                            | \$0.00                | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,246,474.21</b> | <b>\$739,654.71</b>  |
| Less NSLA Balance                          | \$46,695.52           | \$0.00               |
| Less PD Balance                            | \$57.68               | \$0.00               |
| Less ELL Balance                           | \$305.00              | \$0.00               |
| Less ALE Balance                           | \$331.51              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,199,084.50</b> | <b>\$739,654.71</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 4902000  
 County: MONTGOMERY  
 District: MOUNT IDA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,792,148.18        | \$1,805,502.97        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,191,753.40        | \$4,251,448.64        |
| Less Total Salary Fund Expenditures        | \$2,045,638.82        | \$2,024,185.70        |
| Less Total Operating Fund Expenditures     | \$1,882,466.03        | \$1,971,396.53        |
| Less Total Debt Service Fund Expenditures  | \$250,293.76          | \$253,168.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,805,502.97</b> | <b>\$1,808,200.62</b> |
| Less NSLA Balance                          | \$5,085.84            | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$568.03              | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,799,849.10</b> | <b>\$1,808,200.62</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5006000  
 County: NEVADA  
 District: PRESCOTT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,303,286.96        | \$1,228,343.59        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,718,290.81        | \$8,474,666.96        |
| Less Total Salary Fund Expenditures        | \$3,632,783.24        | \$3,989,024.35        |
| Less Total Operating Fund Expenditures     | \$4,589,878.63        | \$4,005,114.93        |
| Less Total Debt Service Fund Expenditures  | \$570,572.31          | \$584,769.75          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,228,343.59</b> | <b>\$1,124,101.52</b> |
| Less NSLA Balance                          | \$76,639.87           | \$0.00                |
| Less PD Balance                            | \$7,794.38            | \$0.00                |
| Less ELL Balance                           | \$13,636.67           | \$0.00                |
| Less ALE Balance                           | \$6,171.15            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,124,101.52</b> | <b>\$1,124,101.52</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5008000  
 County: NEVADA  
 District: NEVADA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$458,629.00        | \$479,182.62         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,304,324.60      | \$3,261,399.00       |
| Less Total Salary Fund Expenditures        | \$1,630,688.26      | \$1,607,016.12       |
| Less Total Operating Fund Expenditures     | \$1,583,561.97      | \$1,562,788.59       |
| Less Total Debt Service Fund Expenditures  | \$69,520.75         | \$72,545.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$479,182.62</b> | <b>\$498,231.91</b>  |
| Less NSLA Balance                          | \$6,899.88          | \$0.00               |
| Less PD Balance                            | \$3,227.31          | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$894.00            | \$894.00             |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$468,161.43</b> | <b>\$497,337.91</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5102000  
 County: NEWTON  
 District: JASPER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,124,785.29        | \$2,117,869.85        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,035,749.99        | \$9,956,138.60        |
| Less Total Salary Fund Expenditures        | \$3,954,714.13        | \$4,016,861.15        |
| Less Total Operating Fund Expenditures     | \$4,796,119.74        | \$4,785,171.96        |
| Less Total Debt Service Fund Expenditures  | \$323,058.28          | \$335,266.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$31,226.72           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,117,869.85</b> | <b>\$2,936,709.34</b> |
| Less NSLA Balance                          | \$31,089.91           | \$2.36                |
| Less PD Balance                            | \$195.17              | \$195.17              |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$581.60              | \$378.66              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,086,003.17</b> | <b>\$2,936,133.15</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5106000  
 County: NEWTON  
 District: DEER/MT. JUDEA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$577,416.11          | \$1,715,486.45        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,271,840.59        | \$4,118,749.25        |
| Less Total Salary Fund Expenditures        | \$2,008,021.63        | \$2,004,839.65        |
| Less Total Operating Fund Expenditures     | \$1,920,621.86        | \$2,089,358.65        |
| Less Total Debt Service Fund Expenditures  | \$243,026.76          | \$242,800.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$37,900.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,715,486.45</b> | <b>\$1,497,237.40</b> |
| Less NSLA Balance                          | \$33,733.54           | \$0.00                |
| Less PD Balance                            | \$2,228.39            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,679,524.52</b> | <b>\$1,497,237.40</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5201000  
 County: OUACHITA  
 District: BEARDEN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,625,054.71        | \$1,743,212.05        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,614,387.84        | \$4,453,294.00        |
| Less Total Salary Fund Expenditures        | \$2,204,956.89        | \$2,013,145.75        |
| Less Total Operating Fund Expenditures     | \$2,085,616.72        | \$2,592,747.33        |
| Less Total Debt Service Fund Expenditures  | \$222,162.00          | \$220,460.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$16,505.11           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,743,212.05</b> | <b>\$1,370,152.97</b> |
| Less NSLA Balance                          | \$90,026.71           | \$41,432.68           |
| Less PD Balance                            | \$9,961.59            | \$40.00               |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$14,471.48           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,643,223.75</b> | <b>\$1,314,208.81</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5204000  
 County: OUACHITA  
 District: CAMDEN FAIRVIEW SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,876,881.43        | \$2,709,677.36        |
| Total Op Fund & Debt Srvc Fund Rev         | \$19,954,896.73       | \$19,816,498.00       |
| Less Total Salary Fund Expenditures        | \$9,778,545.13        | \$9,726,116.81        |
| Less Total Operating Fund Expenditures     | \$9,541,282.17        | \$9,958,570.36        |
| Less Total Debt Service Fund Expenditures  | \$819,669.32          | \$600,585.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$17,395.82           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,709,677.36</b> | <b>\$2,240,903.19</b> |
| Less NSLA Balance                          | \$121,298.99          | \$0.42                |
| Less PD Balance                            | \$36,278.08           | \$0.16                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.17                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,552,100.29</b> | <b>\$2,240,902.44</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5205000  
 County: OUACHITA  
 District: HARMONY GROVE SCH DIST(OUACHIT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,427,285.26        | \$1,659,740.82       |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,459,342.76        | \$7,699,315.88       |
| Less Total Salary Fund Expenditures        | \$4,013,065.57        | \$3,935,068.54       |
| Less Total Operating Fund Expenditures     | \$3,866,219.63        | \$4,482,573.16       |
| Less Total Debt Service Fund Expenditures  | \$347,602.00          | \$349,555.00         |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$0.00                | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,659,740.82</b> | <b>\$591,860.00</b>  |
| Less NSLA Balance                          | \$18,507.61           | \$0.00               |
| Less PD Balance                            | \$19,826.16           | \$0.00               |
| Less ELL Balance                           | \$1,220.00            | \$0.00               |
| Less ALE Balance                           | \$1,253.30            | \$0.05               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,618,933.75</b> | <b>\$591,859.95</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5206000  
 County: OUACHITA  
 District: STEPHENS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,134,464.54        | \$1,146,870.88        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,150,112.24        | \$3,240,083.62        |
| Less Total Salary Fund Expenditures        | \$1,443,414.17        | \$1,407,204.71        |
| Less Total Operating Fund Expenditures     | \$1,431,849.56        | \$1,621,121.97        |
| Less Total Debt Service Fund Expenditures  | \$317,278.17          | \$324,861.04          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$54,836.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,146,870.88</b> | <b>\$1,033,766.78</b> |
| Less NSLA Balance                          | \$111,012.38          | \$0.00                |
| Less PD Balance                            | \$27.47               | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,035,831.03</b> | <b>\$1,033,766.78</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5220000  
 County: OUACHITA  
 District: SOUTH CENTRAL SERVICE CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,289,160.16        | \$1,155,652.08        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,234,287.50        | \$3,314,941.66        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$3,367,795.58        | \$3,427,622.07        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,155,652.08</b> | <b>\$1,042,971.67</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,155,652.08</b> | <b>\$1,042,971.67</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5301000  
 County: PERRY  
 District: EAST END SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,029,100.00        | \$1,097,934.34        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,523,807.80        | \$4,818,009.68        |
| Less Total Salary Fund Expenditures        | \$2,105,917.41        | \$2,148,575.22        |
| Less Total Operating Fund Expenditures     | \$2,628,626.09        | \$2,394,632.51        |
| Less Total Debt Service Fund Expenditures  | \$326,110.95          | \$310,248.76          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$4,061.85            | \$4,061.85            |
| <b>Legal Balance</b>                       | <b>\$1,496,315.20</b> | <b>\$1,066,549.38</b> |
| Less NSLA Balance                          | \$24,630.65           | \$0.00                |
| Less PD Balance                            | \$6,754.31            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,464,930.24</b> | <b>\$1,066,549.38</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5303000  
 County: PERRY  
 District: PERRYVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,458,102.93        | \$3,803,320.89        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,356,230.10        | \$7,288,906.00        |
| Less Total Salary Fund Expenditures        | \$3,542,134.80        | \$3,682,696.62        |
| Less Total Operating Fund Expenditures     | \$3,145,263.34        | \$4,031,049.41        |
| Less Total Debt Service Fund Expenditures  | \$323,614.00          | \$325,275.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,803,320.89</b> | <b>\$3,053,205.86</b> |
| Less NSLA Balance                          | \$35,326.77           | \$0.00                |
| Less PD Balance                            | \$34,421.83           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$24,369.45           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,709,202.84</b> | <b>\$3,053,205.86</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5401000  
 County: PHILLIPS  
 District: BARTON-LEXA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,642,901.79        | \$2,416,863.51        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,005,492.05        | \$6,359,209.00        |
| Less Total Salary Fund Expenditures        | \$3,119,790.07        | \$3,348,389.00        |
| Less Total Operating Fund Expenditures     | \$2,991,520.26        | \$3,050,862.69        |
| Less Total Debt Service Fund Expenditures  | \$120,220.00          | \$123,048.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,416,863.51</b> | <b>\$2,253,772.82</b> |
| Less NSLA Balance                          | \$56,561.00           | \$0.00                |
| Less PD Balance                            | \$2,336.43            | \$0.43                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$3,111.40            | \$0.40                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,354,854.68</b> | <b>\$2,253,771.99</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5403000  
 County: PHILLIPS  
 District: HELENA/ W.HELENA SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$6,587,205.24        | \$8,824,053.82        |
| Total Op Fund & Debt Srvc Fund Rev         | \$17,920,357.62       | \$15,451,743.56       |
| Less Total Salary Fund Expenditures        | \$6,709,047.72        | \$8,428,012.16        |
| Less Total Operating Fund Expenditures     | \$9,194,244.71        | \$7,941,995.41        |
| Less Total Debt Service Fund Expenditures  | \$84,800.00           | \$677,300.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$304,583.39          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$8,824,053.82</b> | <b>\$7,228,489.81</b> |
| Less NSLA Balance                          | \$1,718,521.72        | \$2,076,211.72        |
| Less PD Balance                            | \$16,943.95           | \$0.00                |
| Less ELL Balance                           | \$3,101.19            | \$3,101.19            |
| Less ALE Balance                           | \$222,152.42          | \$170,066.42          |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$6,863,334.54</b> | <b>\$4,979,110.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5404000  
 County: PHILLIPS  
 District: MARVELL-ELAINE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,867,720.26        | \$2,799,495.63        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,524,589.14        | \$4,721,851.22        |
| Less Total Salary Fund Expenditures        | \$2,277,649.89        | \$2,302,255.33        |
| Less Total Operating Fund Expenditures     | \$2,022,910.88        | \$2,130,708.52        |
| Less Total Debt Service Fund Expenditures  | \$295,261.00          | \$242,012.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$3,008.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,799,495.63</b> | <b>\$2,846,370.50</b> |
| Less NSLA Balance                          | \$100,767.15          | \$0.00                |
| Less PD Balance                            | \$59,415.77           | \$59,615.77           |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$10,174.21           | \$10,174.21           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,629,138.50</b> | <b>\$2,776,580.52</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5420000  
 County: PHILLIPS  
 District: GREAT RIVERS EDUC. SERV. CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$2,151,961.77        | \$2,235,024.08       |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,538,103.58        | \$3,567,106.40       |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00               |
| Less Total Operating Fund Expenditures     | \$3,455,580.80        | \$4,904,526.84       |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$539.53              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$2,235,024.08</b> | <b>\$897,603.64</b>  |
| Less NSLA Balance                          | \$0.00                | \$0.00               |
| Less PD Balance                            | \$0.00                | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$0.00                | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,235,024.08</b> | <b>\$897,603.64</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5440700  
 County: PHILLIPS  
 District: KIPP DELTA PUBLIC SCHOOLS

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,756,975.26        | \$1,453,976.52        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,649,590.75        | \$11,143,461.25       |
| Less Total Salary Fund Expenditures        | \$2,443,354.18        | \$2,789,683.00        |
| Less Total Operating Fund Expenditures     | \$7,797,125.73        | \$7,749,447.23        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$287,890.42          | \$129,280.75          |
| <b>Legal Balance</b>                       | <b>\$1,453,976.52</b> | <b>\$2,187,588.29</b> |
| Less NSLA Balance                          | \$0.00                | \$22,499.25           |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$293.00              | \$293.00              |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,453,683.52</b> | <b>\$2,164,796.04</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5502000  
 County: PIKE  
 District: CENTERPOINT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,311,123.04        | \$1,242,939.72        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,828,233.25        | \$7,596,882.44        |
| Less Total Salary Fund Expenditures        | \$3,634,699.25        | \$3,524,083.23        |
| Less Total Operating Fund Expenditures     | \$3,794,061.16        | \$3,667,632.14        |
| Less Total Debt Service Fund Expenditures  | \$467,656.16          | \$457,697.52          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,242,939.72</b> | <b>\$1,190,409.27</b> |
| Less NSLA Balance                          | \$37,914.07           | \$0.00                |
| Less PD Balance                            | \$7,380.78            | \$7,680.78            |
| Less ELL Balance                           | \$15,942.05           | \$26,279.45           |
| Less ALE Balance                           | \$7,654.00            | \$7,654.00            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,174,048.82</b> | <b>\$1,148,795.04</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5503000  
 County: PIKE  
 District: KIRBY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$517,401.19        | \$692,104.35         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,105,987.98      | \$2,911,379.00       |
| Less Total Salary Fund Expenditures        | \$1,448,995.71      | \$1,423,411.00       |
| Less Total Operating Fund Expenditures     | \$1,310,037.61      | \$1,295,667.00       |
| Less Total Debt Service Fund Expenditures  | \$172,251.50        | \$171,264.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$692,104.35</b> | <b>\$713,141.35</b>  |
| Less NSLA Balance                          | \$23,757.92         | \$23,757.92          |
| Less PD Balance                            | \$1,157.85          | \$1,157.85           |
| Less ELL Balance                           | \$7,010.55          | \$7,010.55           |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$660,178.03</b> | <b>\$681,215.03</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5504000  
 County: PIKE  
 District: SOUTH PIKE COUNTY SCHOOL DIST

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,263,575.30        | \$2,290,012.63        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,961,006.07        | \$5,927,711.33        |
| Less Total Salary Fund Expenditures        | \$3,043,965.17        | \$2,882,710.97        |
| Less Total Operating Fund Expenditures     | \$2,635,359.69        | \$2,806,178.61        |
| Less Total Debt Service Fund Expenditures  | \$255,243.88          | \$237,940.63          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,290,012.63</b> | <b>\$2,290,893.75</b> |
| Less NSLA Balance                          | \$14,019.16           | \$0.00                |
| Less PD Balance                            | \$14.97               | \$0.00                |
| Less ELL Balance                           | \$3,366.66            | \$0.00                |
| Less ALE Balance                           | \$4,459.32            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,268,152.52</b> | <b>\$2,290,893.75</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5602000  
 County: POINSETT  
 District: HARRISBURG SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,403,887.67        | \$2,613,051.12        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,272,797.93       | \$11,285,143.00       |
| Less Total Salary Fund Expenditures        | \$5,684,554.86        | \$4,984,618.78        |
| Less Total Operating Fund Expenditures     | \$6,077,394.36        | \$5,901,131.88        |
| Less Total Debt Service Fund Expenditures  | \$341,637.26          | \$429,443.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$39,952.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,613,051.12</b> | <b>\$2,583,000.46</b> |
| Less NSLA Balance                          | \$46,124.73           | \$50,000.00           |
| Less PD Balance                            | \$515.60              | \$0.00                |
| Less ELL Balance                           | \$3,050.00            | \$0.00                |
| Less ALE Balance                           | \$484.77              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,562,876.02</b> | <b>\$2,533,000.46</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5604000  
 County: POINSETT  
 District: MARKED TREE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,176,231.98        | \$1,148,933.37        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,691,269.75        | \$4,554,013.30        |
| Less Total Salary Fund Expenditures        | \$2,214,492.69        | \$2,074,894.31        |
| Less Total Operating Fund Expenditures     | \$2,352,615.59        | \$2,205,271.70        |
| Less Total Debt Service Fund Expenditures  | \$151,460.08          | \$151,819.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,148,933.37</b> | <b>\$1,270,961.66</b> |
| Less NSLA Balance                          | \$120,985.16          | \$105,072.72          |
| Less PD Balance                            | \$17,947.56           | \$8,100.00            |
| Less ELL Balance                           | \$1,220.00            | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,008,780.65</b> | <b>\$1,157,788.94</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5605000  
 County: POINSETT  
 District: TRUMANN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,222,581.59        | \$2,224,286.20        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,714,074.03       | \$12,532,138.09       |
| Less Total Salary Fund Expenditures        | \$5,407,344.70        | \$5,713,715.51        |
| Less Total Operating Fund Expenditures     | \$6,797,305.22        | \$6,286,502.58        |
| Less Total Debt Service Fund Expenditures  | \$525,119.50          | \$531,920.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$17,400.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,224,286.20</b> | <b>\$2,224,286.20</b> |
| Less NSLA Balance                          | \$45,599.67           | \$0.00                |
| Less PD Balance                            | \$14,435.29           | \$0.00                |
| Less ELL Balance                           | \$15,813.11           | \$0.00                |
| Less ALE Balance                           | \$3,880.68            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,144,557.45</b> | <b>\$2,224,286.20</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5608000  
 County: POINSETT  
 District: EAST POINSETT CO. SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,361,015.50        | \$2,381,735.53        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,941,407.12        | \$5,787,239.19        |
| Less Total Salary Fund Expenditures        | \$2,739,943.57        | \$2,805,671.47        |
| Less Total Operating Fund Expenditures     | \$3,104,069.16        | \$2,835,224.25        |
| Less Total Debt Service Fund Expenditures  | \$73,663.58           | \$142,372.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,384,746.31</b> | <b>\$2,385,706.50</b> |
| Less NSLA Balance                          | \$22,462.87           | \$0.00                |
| Less PD Balance                            | \$121.81              | \$0.00                |
| Less ELL Balance                           | \$5,738.67            | \$0.00                |
| Less ALE Balance                           | \$58.98               | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,356,363.98</b> | <b>\$2,385,706.50</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 5620000  
 County: POINSETT  
 District: CROWLEY'S RIDGE EDUCATION COOP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,902,408.44        | \$3,376,090.28        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,182,847.77        | \$4,128,462.00        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$3,724,538.59        | \$4,654,194.00        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$15,372.66           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,376,090.28</b> | <b>\$2,850,358.28</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$2,456.61            | \$2,456.61            |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,373,633.67</b> | <b>\$2,847,901.67</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5703000  
 County: POLK  
 District: MENA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,861,641.32        | \$2,865,056.23        |
| Total Op Fund & Debt Srvc Fund Rev         | \$14,466,267.22       | \$14,188,429.13       |
| Less Total Salary Fund Expenditures        | \$6,753,475.64        | \$6,652,122.00        |
| Less Total Operating Fund Expenditures     | \$6,875,070.16        | \$6,899,540.96        |
| Less Total Debt Service Fund Expenditures  | \$840,300.51          | \$668,078.25          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$5,994.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,865,056.23</b> | <b>\$2,833,744.15</b> |
| Less NSLA Balance                          | \$46,834.45           | \$0.00                |
| Less PD Balance                            | \$64.76               | \$0.00                |
| Less ELL Balance                           | \$19.00               | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,818,138.02</b> | <b>\$2,833,744.15</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5706000  
 County: POLK  
 District: OUACHITA RIVER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,924,439.90        | \$1,583,094.80        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,921,092.64        | \$6,113,794.78        |
| Less Total Salary Fund Expenditures        | \$2,763,725.50        | \$2,715,525.48        |
| Less Total Operating Fund Expenditures     | \$3,280,994.21        | \$3,271,476.34        |
| Less Total Debt Service Fund Expenditures  | \$129,484.50          | \$126,784.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,671,328.33</b> | <b>\$1,583,103.26</b> |
| Less NSLA Balance                          | \$7,556.31            | \$7,556.31            |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,663,772.02</b> | <b>\$1,575,546.95</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5707000  
 County: POLK  
 District: COSSATOT RIVER SCHOOL DIST

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,182,054.56        | \$5,613,889.61        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,285,075.60       | \$10,339,273.68       |
| Less Total Salary Fund Expenditures        | \$4,397,055.53        | \$4,358,912.20        |
| Less Total Operating Fund Expenditures     | \$4,854,946.23        | \$5,480,505.15        |
| Less Total Debt Service Fund Expenditures  | \$601,238.79          | \$846,285.05          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$5,613,889.61</b> | <b>\$5,267,460.89</b> |
| Less NSLA Balance                          | \$210,906.73          | \$0.00                |
| Less PD Balance                            | \$19,216.03           | \$0.00                |
| Less ELL Balance                           | \$28,190.61           | \$0.00                |
| Less ALE Balance                           | \$4,053.37            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,351,522.87</b> | <b>\$5,267,460.89</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5801000  
 County: POPE  
 District: ATKINS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,209,307.00        | \$3,140,167.60        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,199,911.02        | \$8,152,327.00        |
| Less Total Salary Fund Expenditures        | \$3,978,997.42        | \$3,939,153.09        |
| Less Total Operating Fund Expenditures     | \$3,561,714.80        | \$4,452,451.03        |
| Less Total Debt Service Fund Expenditures  | \$702,931.00          | \$261,637.91          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$101,274.13          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,266,848.93</b> | <b>\$2,639,252.57</b> |
| Less NSLA Balance                          | \$18,705.68           | \$0.00                |
| Less PD Balance                            | \$266.35              | \$0.00                |
| Less ELL Balance                           | \$1,539.18            | \$0.18                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,246,337.72</b> | <b>\$2,639,252.39</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5802000  
 County: POPE  
 District: DOVER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,903,512.23        | \$1,815,911.49        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,932,335.01       | \$11,346,964.73       |
| Less Total Salary Fund Expenditures        | \$5,131,378.39        | \$5,254,393.86        |
| Less Total Operating Fund Expenditures     | \$5,256,627.86        | \$5,601,886.15        |
| Less Total Debt Service Fund Expenditures  | \$631,929.50          | \$632,969.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,815,911.49</b> | <b>\$1,673,627.21</b> |
| Less NSLA Balance                          | \$19,651.83           | \$0.00                |
| Less PD Balance                            | \$28,740.61           | \$0.00                |
| Less ELL Balance                           | \$6,736.79            | \$0.00                |
| Less ALE Balance                           | \$5,581.97            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,755,200.29</b> | <b>\$1,673,627.21</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5803000  
 County: POPE  
 District: HECTOR SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$1,004,239.67      | \$605,361.08         |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,499,053.34      | \$5,190,127.78       |
| Less Total Salary Fund Expenditures        | \$2,430,459.12      | \$2,421,253.93       |
| Less Total Operating Fund Expenditures     | \$3,268,002.63      | \$2,751,671.85       |
| Less Total Debt Service Fund Expenditures  | \$239,717.68        | \$310,212.50         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$40,247.50         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$605,361.08</b> | <b>\$312,350.58</b>  |
| Less NSLA Balance                          | \$14,305.88         | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$629.53            | \$0.00               |
| Less ALE Balance                           | \$8,103.00          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$582,322.67</b> | <b>\$312,350.58</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5804000  
 County: POPE  
 District: POTTSVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,607,099.64        | \$2,845,083.20        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,638,735.44       | \$12,768,386.08       |
| Less Total Salary Fund Expenditures        | \$6,286,047.96        | \$6,352,459.73        |
| Less Total Operating Fund Expenditures     | \$6,323,135.13        | \$5,495,902.85        |
| Less Total Debt Service Fund Expenditures  | \$807,316.52          | \$1,096,218.38        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$15,747.73           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,845,083.20</b> | <b>\$2,668,888.32</b> |
| Less NSLA Balance                          | \$35,211.12           | \$1,267.62            |
| Less PD Balance                            | \$30,713.65           | \$1,806.22            |
| Less ELL Balance                           | \$7,069.25            | \$1,196.00            |
| Less ALE Balance                           | \$1,325.71            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,770,763.47</b> | <b>\$2,664,618.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5805000  
 County: POPE  
 District: RUSSELLVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$10,171,268.74        | \$11,236,392.72        |
| Total Op Fund & Debt Srvc Fund Rev         | \$50,086,386.08        | \$49,837,684.00        |
| Less Total Salary Fund Expenditures        | \$21,415,635.22        | \$21,635,367.00        |
| Less Total Operating Fund Expenditures     | \$22,087,331.56        | \$25,114,463.00        |
| Less Total Debt Service Fund Expenditures  | \$4,144,846.48         | \$3,211,482.00         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$65,576.63            | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$12,675,418.19</b> | <b>\$11,112,764.72</b> |
| Less NSLA Balance                          | \$0.00                 | \$0.00                 |
| Less PD Balance                            | \$0.00                 | \$0.00                 |
| Less ELL Balance                           | \$0.00                 | \$0.00                 |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$12,675,418.19</b> | <b>\$11,112,764.72</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5901000  
 County: PRAIRIE  
 District: DES ARC SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,132,323.73        | \$2,433,961.41        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,657,798.14        | \$4,528,509.13        |
| Less Total Salary Fund Expenditures        | \$2,056,421.79        | \$2,121,942.26        |
| Less Total Operating Fund Expenditures     | \$2,211,887.67        | \$2,435,190.58        |
| Less Total Debt Service Fund Expenditures  | \$87,851.00           | \$87,031.00           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,433,961.41</b> | <b>\$2,318,306.70</b> |
| Less NSLA Balance                          | \$48,995.10           | \$0.00                |
| Less PD Balance                            | \$2,987.15            | \$0.00                |
| Less ELL Balance                           | \$299.00              | \$299.00              |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,381,680.16</b> | <b>\$2,318,007.70</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 5903000  
 County: PRAIRIE  
 District: HAZEN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,455,685.98        | \$1,204,484.80        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,204,868.79        | \$5,373,054.08        |
| Less Total Salary Fund Expenditures        | \$2,546,942.47        | \$2,438,778.00        |
| Less Total Operating Fund Expenditures     | \$2,819,096.47        | \$2,301,225.00        |
| Less Total Debt Service Fund Expenditures  | \$107,664.03          | \$83,696.00           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$17,633.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,204,484.80</b> | <b>\$1,753,839.88</b> |
| Less NSLA Balance                          | \$28,100.16           | \$312,404.16          |
| Less PD Balance                            | \$15,649.89           | \$44,353.89           |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$11,892.99           | \$11,892.99           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,148,841.76</b> | <b>\$1,385,188.84</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6001000  
 County: PULASKI  
 District: LITTLE ROCK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$37,072,335.81        | \$41,044,137.96        |
| Total Op Fund & Debt Srvc Fund Rev         | \$286,786,458.77       | \$295,100,404.28       |
| Less Total Salary Fund Expenditures        | \$127,274,350.92       | \$129,767,245.30       |
| Less Total Operating Fund Expenditures     | \$145,886,196.32       | \$153,824,512.14       |
| Less Total Debt Service Fund Expenditures  | \$14,682,929.29        | \$14,668,929.00        |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$5,028,819.91         | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$41,044,137.96</b> | <b>\$37,883,855.80</b> |
| Less NSLA Balance                          | \$0.00                 | \$0.00                 |
| Less PD Balance                            | \$0.00                 | \$0.00                 |
| Less ELL Balance                           | \$0.00                 | \$0.00                 |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$41,044,137.96</b> | <b>\$37,883,855.80</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6002000  
 County: PULASKI  
 District: N. LITTLE ROCK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$13,302,413.72        | \$12,905,736.87        |
| Total Op Fund & Debt Srvc Fund Rev         | \$80,777,209.35        | \$94,285,961.87        |
| Less Total Salary Fund Expenditures        | \$36,127,010.02        | \$34,259,485.06        |
| Less Total Operating Fund Expenditures     | \$39,739,468.78        | \$42,347,831.10        |
| Less Total Debt Service Fund Expenditures  | \$6,429,122.40         | \$10,428,881.60        |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$1,121,715.00         | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$12,905,736.87</b> | <b>\$20,155,500.98</b> |
| Less NSLA Balance                          | \$34,548.04            | \$19,286.80            |
| Less PD Balance                            | \$22,895.42            | \$35.88                |
| Less ELL Balance                           | \$0.00                 | \$2,321.79             |
| Less ALE Balance                           | \$39,634.80            | \$10,979.16            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$12,808,658.61</b> | <b>\$20,122,877.35</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6003000  
 County: PULASKI  
 District: PULASKI CO. SPEC. SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$14,237,568.99        | \$17,640,755.22        |
| Total Op Fund & Debt Srvc Fund Rev         | \$176,888,016.57       | \$180,698,938.53       |
| Less Total Salary Fund Expenditures        | \$71,823,622.06        | \$71,704,920.89        |
| Less Total Operating Fund Expenditures     | \$92,542,611.08        | \$99,234,979.47        |
| Less Total Debt Service Fund Expenditures  | \$9,222,414.10         | \$9,770,041.26         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$103,816.90           | \$12,611.23            |
| <b>Legal Balance</b>                       | <b>\$17,640,755.22</b> | <b>\$17,642,363.36</b> |
| Less NSLA Balance                          | \$440,061.41           | \$0.00                 |
| Less PD Balance                            | \$86,075.86            | \$0.00                 |
| Less ELL Balance                           | \$12,616.06            | \$0.00                 |
| Less ALE Balance                           | \$4,532.00             | \$50,813.87            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$17,097,469.89</b> | <b>\$17,591,549.49</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6040700  
 County: PULASKI  
 District: ACADEMICS PLUS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$716,854.99        | \$948,131.93         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,213,816.91      | \$4,281,935.00       |
| Less Total Salary Fund Expenditures        | \$1,910,165.15      | \$1,988,001.57       |
| Less Total Operating Fund Expenditures     | \$2,077,983.82      | \$2,305,984.33       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$5,609.00          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$948,131.93</b> | <b>\$936,081.03</b>  |
| Less NSLA Balance                          | \$738.50            | \$0.00               |
| Less PD Balance                            | \$12,230.52         | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$935,162.91</b> | <b>\$936,081.03</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6041700  
 County: PULASKI  
 District: LISA ACADEMY

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$169,777.44        | \$372,113.22         |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,100,457.06      | \$5,264,903.00       |
| Less Total Salary Fund Expenditures        | \$2,092,290.64      | \$2,299,700.00       |
| Less Total Operating Fund Expenditures     | \$2,805,830.64      | \$2,951,245.25       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$372,113.22</b> | <b>\$386,070.97</b>  |
| Less NSLA Balance                          | \$24,852.68         | \$53,381.68          |
| Less PD Balance                            | \$6,514.00          | \$6,514.00           |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$340,746.54</b> | <b>\$326,175.29</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6042700  
 County: PULASKI  
 District: DREAMLAND ACADEMY

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$23,795.71        | \$0.00               |
| Total Op Fund & Debt Srvc Fund Rev         | \$0.00             | \$0.00               |
| Less Total Salary Fund Expenditures        | \$0.00             | \$0.00               |
| Less Total Operating Fund Expenditures     | \$0.00             | \$0.00               |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$0.00             | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$23,795.71</b> | <b>\$0.00</b>        |
| Less NSLA Balance                          | \$0.00             | \$0.00               |
| Less PD Balance                            | \$0.00             | \$0.00               |
| Less ELL Balance                           | \$0.00             | \$0.00               |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$23,795.71</b> | <b>\$0.00</b>        |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6043700  
 County: PULASKI  
 District: ARKANSAS VIRTUAL ACADEMY

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$288,892.65        | \$531,166.95         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,142,159.11      | \$9,122,341.00       |
| Less Total Salary Fund Expenditures        | \$383,292.67        | \$1,133,211.00       |
| Less Total Operating Fund Expenditures     | \$2,516,814.14      | \$8,115,803.00       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$222.00            | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$531,166.95</b> | <b>\$404,493.95</b>  |
| Less NSLA Balance                          | \$0.00              | \$0.00               |
| Less PD Balance                            | \$44.25             | \$0.25               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$531,122.70</b> | <b>\$404,493.70</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6044700  
 County: PULASKI  
 District: COVENANTKEEPERS CHARTER SCHOOL

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$65,339.57        | \$89,320.19          |
| Total Op Fund & Debt Srvc Fund Rev         | \$1,574,641.20     | \$1,648,744.01       |
| Less Total Salary Fund Expenditures        | \$541,470.98       | \$693,997.50         |
| Less Total Operating Fund Expenditures     | \$1,009,189.60     | \$825,399.35         |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$0.00             | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$89,320.19</b> | <b>\$218,667.35</b>  |
| Less NSLA Balance                          | \$0.00             | \$0.00               |
| Less PD Balance                            | \$9,497.41         | \$28,673.41          |
| Less ELL Balance                           | \$19,682.01        | \$19,682.01          |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$60,140.77</b> | <b>\$170,311.93</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6045700  
 County: PULASKI  
 District: ESTEM ELEMENTARY PUBLIC CHARTE

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$2,719.27         | \$3,989.02           |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,399,960.25     | \$0.00               |
| Less Total Salary Fund Expenditures        | \$1,444,602.62     | \$0.00               |
| Less Total Operating Fund Expenditures     | \$2,187,596.88     | \$0.00               |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$233,509.00       | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$3,989.02</b>  | <b>\$3,989.02</b>    |
| Less NSLA Balance                          | \$0.00             | \$0.00               |
| Less PD Balance                            | \$0.00             | \$0.00               |
| Less ELL Balance                           | \$0.00             | \$0.00               |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,989.02</b>  | <b>\$3,989.02</b>    |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6046700  
 County: PULASKI  
 District: ESTEM MIDDLE PUBLIC CHARTER

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$6,675.00         | \$7,131.94           |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,240,002.53     | \$0.00               |
| Less Total Salary Fund Expenditures        | \$1,150,432.60     | \$0.00               |
| Less Total Operating Fund Expenditures     | \$2,115,119.60     | \$0.00               |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$26,006.61        | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$7,131.94</b>  | <b>\$7,131.94</b>    |
| Less NSLA Balance                          | \$0.00             | \$0.00               |
| Less PD Balance                            | \$0.00             | \$0.00               |
| Less ELL Balance                           | \$0.00             | \$0.00               |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$7,131.94</b>  | <b>\$7,131.94</b>    |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6047700  
 County: PULASKI  
 District: ESTEM HIGH SCHOOL

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$5,728.00         | \$6,281.78           |
| Total Op Fund & Debt Srvc Fund Rev         | \$2,994,664.45     | \$9,649,362.00       |
| Less Total Salary Fund Expenditures        | \$1,546,450.28     | \$4,406,250.99       |
| Less Total Operating Fund Expenditures     | \$1,891,247.39     | \$5,674,478.15       |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$443,587.00       | \$443,587.00         |
| <b>Legal Balance</b>                       | <b>\$6,281.78</b>  | <b>\$18,501.64</b>   |
| Less NSLA Balance                          | \$0.00             | \$0.00               |
| Less PD Balance                            | \$0.00             | \$0.00               |
| Less ELL Balance                           | \$0.00             | \$0.00               |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$6,281.78</b>  | <b>\$18,501.64</b>   |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6048700  
 County: PULASKI  
 District: LISA ACADEMY NORTH

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$363,060.34        | \$222,743.24         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,483,351.11      | \$3,937,233.00       |
| Less Total Salary Fund Expenditures        | \$1,400,149.56      | \$1,777,322.50       |
| Less Total Operating Fund Expenditures     | \$2,223,518.65      | \$2,141,665.72       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$222,743.24</b> | <b>\$240,988.02</b>  |
| Less NSLA Balance                          | \$11,208.40         | \$8,334.04           |
| Less PD Balance                            | \$7,063.65          | \$7,063.65           |
| Less ELL Balance                           | \$1,525.00          | \$1,525.00           |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$202,946.19</b> | <b>\$224,065.33</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6049700  
 County: PULASKI  
 District: LITTLE ROCK PREPARATORY ACADEM

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$41,815.11         | \$158,161.72         |
| Total Op Fund & Debt Srvc Fund Rev         | \$2,977,956.44      | \$3,358,234.62       |
| Less Total Salary Fund Expenditures        | \$828,067.11        | \$1,145,277.00       |
| Less Total Operating Fund Expenditures     | \$2,056,185.21      | \$1,778,410.00       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$19,633.89         | \$0.00               |
| Accrued Revenue                            | \$42,276.38         | \$42,276.38          |
| <b>Legal Balance</b>                       | <b>\$158,161.72</b> | <b>\$634,985.72</b>  |
| Less NSLA Balance                          | \$0.00              | \$339,155.00         |
| Less PD Balance                            | \$10,055.67         | \$28,113.67          |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$148,106.05</b> | <b>\$267,717.05</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 6050700  
 County: PULASKI  
 District: JACKSONVILLE LIGHTHOUSE CHARTE

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$82,852.49        | \$23,707.83          |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,142,517.26     | \$5,833,367.51       |
| Less Total Salary Fund Expenditures        | \$1,986,287.61     | \$2,200,051.00       |
| Less Total Operating Fund Expenditures     | \$3,215,374.31     | \$3,652,338.46       |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$0.00             | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$23,707.83</b> | <b>\$4,685.88</b>    |
| Less NSLA Balance                          | \$4,498.33         | \$0.00               |
| Less PD Balance                            | \$0.00             | \$0.00               |
| Less ELL Balance                           | \$1,123.62         | \$0.00               |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$18,085.88</b> | <b>\$4,685.88</b>    |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6052700  
 County: PULASKI  
 District: SIATECH LITTLE ROCK CHARTER

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$401,272.65        | \$409,278.77         |
| Total Op Fund & Debt Srvc Fund Rev         | \$976,109.33        | \$1,270,837.00       |
| Less Total Salary Fund Expenditures        | \$262,394.07        | \$441,547.00         |
| Less Total Operating Fund Expenditures     | \$705,709.14        | \$1,201,712.95       |
| Less Total Debt Service Fund Expenditures  | \$0.00              | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$409,278.77</b> | <b>\$36,855.82</b>   |
| Less NSLA Balance                          | \$0.00              | \$0.00               |
| Less PD Balance                            | \$6,709.95          | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$402,568.82</b> | <b>\$36,855.82</b>   |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6102000  
 County: RANDOLPH  
 District: MAYNARD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$784,234.41        | \$654,791.92         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,616,624.24      | \$3,491,132.00       |
| Less Total Salary Fund Expenditures        | \$1,852,360.23      | \$1,776,196.00       |
| Less Total Operating Fund Expenditures     | \$1,866,348.50      | \$1,857,022.60       |
| Less Total Debt Service Fund Expenditures  | \$27,358.00         | \$26,358.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$654,791.92</b> | <b>\$486,347.32</b>  |
| Less NSLA Balance                          | \$70,372.48         | \$0.00               |
| Less PD Balance                            | \$349.41            | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$2,414.62          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$581,655.41</b> | <b>\$486,347.32</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6103000  
 County: RANDOLPH  
 District: POCAHONTAS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,622,979.04        | \$2,698,502.52        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,435,470.86       | \$13,599,960.76       |
| Less Total Salary Fund Expenditures        | \$6,508,232.06        | \$6,483,633.73        |
| Less Total Operating Fund Expenditures     | \$6,658,193.30        | \$6,381,535.92        |
| Less Total Debt Service Fund Expenditures  | \$217,650.02          | \$235,812.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$24,128.00           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,698,502.52</b> | <b>\$3,197,481.13</b> |
| Less NSLA Balance                          | \$89,969.71           | \$81,508.72           |
| Less PD Balance                            | \$17,056.92           | \$17,238.92           |
| Less ELL Balance                           | \$6,049.92            | \$729.32              |
| Less ALE Balance                           | \$29,956.21           | \$11,691.59           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,555,469.76</b> | <b>\$3,086,312.58</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6201000  
 County: ST FRANCIS  
 District: FORREST CITY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,582,636.17        | \$2,311,434.44        |
| Total Op Fund & Debt Srvc Fund Rev         | \$26,097,709.23       | \$27,417,099.94       |
| Less Total Salary Fund Expenditures        | \$13,021,856.56       | \$12,838,250.95       |
| Less Total Operating Fund Expenditures     | \$12,537,167.43       | \$14,090,486.58       |
| Less Total Debt Service Fund Expenditures  | \$830,119.82          | \$935,943.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$20,232.85           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,311,434.44</b> | <b>\$1,863,853.85</b> |
| Less NSLA Balance                          | \$77,792.81           | \$0.81                |
| Less PD Balance                            | \$42,104.71           | \$0.00                |
| Less ELL Balance                           | \$5,065.17            | \$5,065.17            |
| Less ALE Balance                           | \$8,106.48            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,178,365.27</b> | <b>\$1,858,787.87</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6202000  
 County: ST FRANCIS  
 District: HUGHES SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,667,123.86        | \$1,301,539.89        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,372,441.98        | \$3,445,151.00        |
| Less Total Salary Fund Expenditures        | \$1,809,073.78        | \$1,450,196.79        |
| Less Total Operating Fund Expenditures     | \$1,836,032.03        | \$1,735,732.51        |
| Less Total Debt Service Fund Expenditures  | \$92,919.94           | \$80,497.00           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,301,540.09</b> | <b>\$1,480,264.59</b> |
| Less NSLA Balance                          | \$72,838.74           | \$0.00                |
| Less PD Balance                            | \$17,997.07           | \$0.00                |
| Less ELL Balance                           | \$488.00              | \$0.00                |
| Less ALE Balance                           | \$1,249.51            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,208,966.77</b> | <b>\$1,480,264.59</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6205000  
 County: ST FRANCIS  
 District: PALESTINE-WHEATLEY SCH. DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,775,528.76        | \$2,848,502.99        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,865,404.26        | \$6,202,961.96        |
| Less Total Salary Fund Expenditures        | \$2,540,657.24        | \$2,471,284.00        |
| Less Total Operating Fund Expenditures     | \$2,961,040.53        | \$3,026,277.96        |
| Less Total Debt Service Fund Expenditures  | \$290,732.26          | \$87,954.00           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,848,502.99</b> | <b>\$3,465,948.99</b> |
| Less NSLA Balance                          | \$604,645.05          | \$630,342.05          |
| Less PD Balance                            | \$5,799.91            | \$5,799.91            |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,238,058.03</b> | <b>\$2,829,807.03</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6301000  
 County: SALINE  
 District: BAUXITE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,729,097.73        | \$1,729,865.36        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,402,398.68       | \$11,667,731.00       |
| Less Total Salary Fund Expenditures        | \$4,985,927.86        | \$5,366,962.29        |
| Less Total Operating Fund Expenditures     | \$5,751,618.10        | \$5,197,037.94        |
| Less Total Debt Service Fund Expenditures  | \$677,786.82          | \$839,520.97          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$13,701.73           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,729,865.36</b> | <b>\$1,994,075.16</b> |
| Less NSLA Balance                          | \$23,338.38           | \$0.00                |
| Less PD Balance                            | \$529.26              | \$529.26              |
| Less ELL Balance                           | \$17,721.82           | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,688,275.90</b> | <b>\$1,993,545.90</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6302000  
 County: SALINE  
 District: BENTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,878,126.13        | \$3,249,248.00        |
| Total Op Fund & Debt Srvc Fund Rev         | \$38,951,353.54       | \$39,689,011.00       |
| Less Total Salary Fund Expenditures        | \$16,849,486.87       | \$17,416,032.59       |
| Less Total Operating Fund Expenditures     | \$18,964,645.17       | \$17,923,709.41       |
| Less Total Debt Service Fund Expenditures  | \$2,812,961.98        | \$4,349,269.00        |
| Less Total Expenditures on Underpayments   | \$8,504.05            | \$0.00                |
| Accrued Revenue                            | \$55,366.40           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,249,248.00</b> | <b>\$3,249,248.00</b> |
| Less NSLA Balance                          | \$2,953.22            | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,246,294.78</b> | <b>\$3,249,248.00</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6303000  
 County: SALINE  
 District: BRYANT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,523,648.10        | \$4,719,708.41        |
| Total Op Fund & Debt Srvc Fund Rev         | \$70,370,812.42       | \$67,157,107.64       |
| Less Total Salary Fund Expenditures        | \$31,325,577.44       | \$32,746,073.53       |
| Less Total Operating Fund Expenditures     | \$36,098,291.43       | \$29,345,796.70       |
| Less Total Debt Service Fund Expenditures  | \$3,063,136.24        | \$3,997,279.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$312,253.00          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,719,708.41</b> | <b>\$5,787,666.82</b> |
| Less NSLA Balance                          | \$105,724.30          | \$0.00                |
| Less PD Balance                            | \$45,419.47           | \$0.00                |
| Less ELL Balance                           | \$5,621.33            | \$0.00                |
| Less ALE Balance                           | \$66,941.15           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,496,002.16</b> | <b>\$5,787,666.82</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6304000  
 County: SALINE  
 District: HARMONY GROVE SCH DIST(SALINE)

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,066,275.76        | \$1,203,702.99        |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,175,417.65        | \$8,676,434.40        |
| Less Total Salary Fund Expenditures        | \$4,146,521.71        | \$4,461,196.61        |
| Less Total Operating Fund Expenditures     | \$3,370,047.71        | \$3,508,800.45        |
| Less Total Debt Service Fund Expenditures  | \$521,421.00          | \$565,054.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,203,702.99</b> | <b>\$1,345,086.33</b> |
| Less NSLA Balance                          | \$10,821.26           | \$0.00                |
| Less PD Balance                            | \$9,781.10            | \$0.00                |
| Less ELL Balance                           | \$195.00              | \$195.00              |
| Less ALE Balance                           | \$18,506.54           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,164,399.09</b> | <b>\$1,344,891.33</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6401000  
 County: SCOTT  
 District: WALDRON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,308,638.25        | \$3,489,592.38        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,871,157.60       | \$13,709,175.24       |
| Less Total Salary Fund Expenditures        | \$6,370,160.96        | \$6,363,518.05        |
| Less Total Operating Fund Expenditures     | \$6,855,509.82        | \$6,819,794.85        |
| Less Total Debt Service Fund Expenditures  | \$470,066.69          | \$524,632.50          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$5,534.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,489,592.38</b> | <b>\$3,490,822.22</b> |
| Less NSLA Balance                          | \$10,302.62           | \$0.00                |
| Less PD Balance                            | \$8,380.09            | \$0.00                |
| Less ELL Balance                           | \$49.53               | \$0.00                |
| Less ALE Balance                           | \$5,839.57            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,465,020.57</b> | <b>\$3,490,822.22</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6502000  
 County: SEARCY  
 District: SEARCY COUNTY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$757,452.56        | \$518,615.99         |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,490,274.25      | \$8,145,981.64       |
| Less Total Salary Fund Expenditures        | \$4,417,438.73      | \$4,052,658.07       |
| Less Total Operating Fund Expenditures     | \$4,147,020.83      | \$3,588,309.55       |
| Less Total Debt Service Fund Expenditures  | \$164,651.26        | \$167,376.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$518,615.99</b> | <b>\$856,254.01</b>  |
| Less NSLA Balance                          | \$39,692.33         | \$0.00               |
| Less PD Balance                            | \$42,116.21         | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$436,807.45</b> | <b>\$856,254.01</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6505000  
 County: SEARCY  
 District: OZARK MOUNTAIN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,338,824.38        | \$1,163,806.55        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,756,052.31        | \$6,443,270.00        |
| Less Total Salary Fund Expenditures        | \$2,943,203.63        | \$2,738,551.69        |
| Less Total Operating Fund Expenditures     | \$3,948,872.21        | \$3,641,497.68        |
| Less Total Debt Service Fund Expenditures  | \$39,477.50           | \$176,666.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$483.20              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,163,806.55</b> | <b>\$1,050,360.92</b> |
| Less NSLA Balance                          | \$80,609.04           | \$13,274.28           |
| Less PD Balance                            | \$4,943.46            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$18,319.19           | \$0.52                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,059,934.86</b> | <b>\$1,037,086.12</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6601000  
 County: SEBASTIAN  
 District: FORT SMITH SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$15,477,834.02        | \$16,214,187.04        |
| Total Op Fund & Debt Srvc Fund Rev         | \$116,649,042.17       | \$122,127,274.35       |
| Less Total Salary Fund Expenditures        | \$56,828,490.56        | \$59,606,344.63        |
| Less Total Operating Fund Expenditures     | \$57,612,041.95        | \$59,778,886.82        |
| Less Total Debt Service Fund Expenditures  | \$3,880,767.04         | \$5,331,554.02         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$2,408,610.40         | \$23,657.33            |
| <b>Legal Balance</b>                       | <b>\$16,214,187.04</b> | <b>\$13,648,333.25</b> |
| Less NSLA Balance                          | \$1,003,147.29         | \$1,275,000.00         |
| Less PD Balance                            | \$81,376.22            | \$0.00                 |
| Less ELL Balance                           | \$0.00                 | \$0.00                 |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$15,129,663.53</b> | <b>\$12,373,333.25</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6602000  
 County: SEBASTIAN  
 District: GREENWOOD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,090,359.29        | \$4,495,150.12        |
| Total Op Fund & Debt Srvc Fund Rev         | \$28,853,569.62       | \$29,347,703.34       |
| Less Total Salary Fund Expenditures        | \$13,351,572.92       | \$13,554,905.92       |
| Less Total Operating Fund Expenditures     | \$12,466,927.44       | \$13,117,511.86       |
| Less Total Debt Service Fund Expenditures  | \$2,631,573.57        | \$2,632,520.31        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$1,295.14            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,495,150.12</b> | <b>\$4,537,915.37</b> |
| Less NSLA Balance                          | \$13,571.70           | \$5,479.06            |
| Less PD Balance                            | \$5,700.41            | \$0.00                |
| Less ELL Balance                           | \$12,759.64           | \$12,759.64           |
| Less ALE Balance                           | \$2,137.26            | \$1,020.09            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,460,981.11</b> | <b>\$4,518,656.58</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6603000  
 County: SEBASTIAN  
 District: HACKETT SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,150,942.86        | \$1,151,990.48        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,722,694.34        | \$4,767,690.00        |
| Less Total Salary Fund Expenditures        | \$2,417,376.28        | \$2,467,781.94        |
| Less Total Operating Fund Expenditures     | \$2,111,092.45        | \$2,046,347.95        |
| Less Total Debt Service Fund Expenditures  | \$255,298.50          | \$258,111.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$62,120.51           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,151,990.48</b> | <b>\$1,147,439.59</b> |
| Less NSLA Balance                          | \$3,862.36            | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$688.53              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,147,439.59</b> | <b>\$1,147,439.59</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6604000  
 County: SEBASTIAN  
 District: HARTFORD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$306,984.96        | \$489,433.42         |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,087,750.25      | \$2,978,429.00       |
| Less Total Salary Fund Expenditures        | \$1,353,847.37      | \$1,339,375.00       |
| Less Total Operating Fund Expenditures     | \$1,508,992.42      | \$1,584,156.69       |
| Less Total Debt Service Fund Expenditures  | \$42,462.00         | \$46,950.30          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$489,433.42</b> | <b>\$497,380.43</b>  |
| Less NSLA Balance                          | \$16,047.24         | \$0.00               |
| Less PD Balance                            | \$1,254.82          | \$0.00               |
| Less ELL Balance                           | \$0.00              | \$0.00               |
| Less ALE Balance                           | \$3,693.63          | \$20.00              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$468,437.73</b> | <b>\$497,360.43</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6605000  
 County: SEBASTIAN  
 District: LAVACA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,320,652.89        | \$1,322,650.95        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,208,942.54        | \$7,114,197.18        |
| Less Total Salary Fund Expenditures        | \$3,185,169.56        | \$3,269,165.88        |
| Less Total Operating Fund Expenditures     | \$3,721,808.65        | \$3,424,545.85        |
| Less Total Debt Service Fund Expenditures  | \$393,940.32          | \$495,312.62          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$93,974.05           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,322,650.95</b> | <b>\$1,247,823.78</b> |
| Less NSLA Balance                          | \$2,905.04            | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$1,577.46            | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,318,168.45</b> | <b>\$1,247,823.78</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6606000  
 County: SEBASTIAN  
 District: MANSFIELD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$738,325.58        | \$923,373.12         |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,366,559.08      | \$6,943,023.18       |
| Less Total Salary Fund Expenditures        | \$3,497,224.28      | \$3,529,012.39       |
| Less Total Operating Fund Expenditures     | \$3,196,325.59      | \$3,180,304.07       |
| Less Total Debt Service Fund Expenditures  | \$531,799.92        | \$584,386.34         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$43,838.25         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$923,373.12</b> | <b>\$572,693.50</b>  |
| Less NSLA Balance                          | \$19,792.81         | \$0.00               |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$336.31            | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$903,244.00</b> | <b>\$572,693.50</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6701000  
 County: SEVIER  
 District: DEQUEEN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$7,329,632.10        | \$5,601,147.93        |
| Total Op Fund & Debt Srvc Fund Rev         | \$17,270,520.54       | \$18,280,411.17       |
| Less Total Salary Fund Expenditures        | \$9,880,184.14        | \$9,534,658.36        |
| Less Total Operating Fund Expenditures     | \$9,148,488.11        | \$8,856,708.47        |
| Less Total Debt Service Fund Expenditures  | \$302,566.00          | \$302,621.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$332,233.54          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$5,601,147.93</b> | <b>\$5,187,571.27</b> |
| Less NSLA Balance                          | \$445,653.98          | \$0.00                |
| Less PD Balance                            | \$442.69              | \$442.69              |
| Less ELL Balance                           | \$74,530.23           | \$21,266.23           |
| Less ALE Balance                           | \$35,210.45           | \$20,540.60           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,045,310.58</b> | <b>\$5,145,321.75</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6703000  
 County: SEVIER  
 District: HORATIO SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,473,756.83        | \$1,263,014.98        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,779,649.18        | \$6,710,283.73        |
| Less Total Salary Fund Expenditures        | \$3,286,543.82        | \$3,273,774.57        |
| Less Total Operating Fund Expenditures     | \$3,171,968.17        | \$2,997,254.90        |
| Less Total Debt Service Fund Expenditures  | \$531,879.04          | \$549,643.41          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,263,014.98</b> | <b>\$1,152,625.83</b> |
| Less NSLA Balance                          | \$37,603.52           | \$37,603.52           |
| Less PD Balance                            | \$8,198.04            | \$8,198.04            |
| Less ELL Balance                           | \$13,981.73           | \$13,982.33           |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,203,231.69</b> | <b>\$1,092,841.94</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6720000  
 County: SEVIER  
 District: DEQUEEN/MENA EDUC. CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,419,903.36        | \$1,612,636.87        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,266,023.14        | \$7,426,375.00        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$7,073,289.63        | \$7,556,098.54        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,612,636.87</b> | <b>\$1,482,913.33</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,612,636.87</b> | <b>\$1,482,913.33</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6802000  
 County: SHARP  
 District: CAVE CITY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,032,139.65        | \$2,052,978.17        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,763,296.65       | \$10,903,498.10       |
| Less Total Salary Fund Expenditures        | \$5,031,059.29        | \$4,880,529.87        |
| Less Total Operating Fund Expenditures     | \$5,177,653.63        | \$5,410,265.44        |
| Less Total Debt Service Fund Expenditures  | \$536,586.26          | \$543,850.00          |
| Less Total Expenditures on Underpayments   | \$197.95              | \$0.00                |
| Accrued Revenue                            | \$3,039.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,052,978.17</b> | <b>\$2,121,830.96</b> |
| Less NSLA Balance                          | \$31,114.95           | \$89,521.94           |
| Less PD Balance                            | \$21,673.45           | \$6,789.99            |
| Less ELL Balance                           | \$170.51              | \$0.00                |
| Less ALE Balance                           | \$267.01              | \$504.22              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,999,752.25</b> | <b>\$2,025,014.81</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6804000  
 County: SHARP  
 District: HIGHLAND SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,841,422.93        | \$2,033,121.65        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,906,443.58       | \$11,647,246.92       |
| Less Total Salary Fund Expenditures        | \$5,552,522.77        | \$5,409,035.00        |
| Less Total Operating Fund Expenditures     | \$5,836,348.24        | \$5,471,419.80        |
| Less Total Debt Service Fund Expenditures  | \$324,758.43          | \$467,758.00          |
| Less Total Expenditures on Underpayments   | \$2,299.42            | \$0.00                |
| Accrued Revenue                            | \$1,184.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,033,121.65</b> | <b>\$2,332,155.77</b> |
| Less NSLA Balance                          | \$93,584.13           | \$46,006.35           |
| Less PD Balance                            | \$23,625.92           | \$0.00                |
| Less ELL Balance                           | \$1,214.00            | \$1,214.00            |
| Less ALE Balance                           | \$43,319.92           | \$43,319.92           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,871,377.68</b> | <b>\$2,241,615.50</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 6901000  
 County: STONE  
 District: MOUNTAIN VIEW SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,622,160.73        | \$5,607,960.75        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,379,554.65       | \$12,792,878.00       |
| Less Total Salary Fund Expenditures        | \$6,673,663.80        | \$6,998,208.67        |
| Less Total Operating Fund Expenditures     | \$5,398,499.83        | \$6,939,249.88        |
| Less Total Debt Service Fund Expenditures  | \$321,591.00          | \$261,792.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$5,607,960.75</b> | <b>\$4,201,588.20</b> |
| Less NSLA Balance                          | \$50,780.18           | \$0.00                |
| Less PD Balance                            | \$14,751.36           | \$0.36                |
| Less ELL Balance                           | \$2,651.92            | \$0.00                |
| Less ALE Balance                           | \$2,986.53            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,536,790.76</b> | <b>\$4,201,587.84</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7001000  
 County: UNION  
 District: EL DORADO SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$4,250,321.78        | \$6,076,826.98        |
| Total Op Fund & Debt Srvc Fund Rev         | \$33,493,512.77       | \$34,126,616.00       |
| Less Total Salary Fund Expenditures        | \$15,879,265.47       | \$16,110,969.48       |
| Less Total Operating Fund Expenditures     | \$16,749,070.98       | \$16,583,183.12       |
| Less Total Debt Service Fund Expenditures  | \$747,088.72          | \$1,580,492.50        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$1,708,417.60        | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$6,076,826.98</b> | <b>\$5,928,797.88</b> |
| Less NSLA Balance                          | \$88,375.61           | \$74,738.39           |
| Less PD Balance                            | \$19,953.15           | \$0.00                |
| Less ELL Balance                           | \$32,764.35           | \$21,385.53           |
| Less ALE Balance                           | \$2,340.96            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$5,933,392.91</b> | <b>\$5,832,673.96</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7003000  
 County: UNION  
 District: JUNCTION CITY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,069,023.82        | \$1,160,319.61        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,171,922.33        | \$4,875,533.43        |
| Less Total Salary Fund Expenditures        | \$1,982,245.96        | \$2,287,635.00        |
| Less Total Operating Fund Expenditures     | \$2,250,520.39        | \$2,442,647.19        |
| Less Total Debt Service Fund Expenditures  | \$96,458.58           | \$75,082.82           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$248,597.53          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,160,318.75</b> | <b>\$1,230,488.03</b> |
| Less NSLA Balance                          | \$2,938.08            | \$0.00                |
| Less PD Balance                            | \$297.67              | \$277.67              |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,157,083.00</b> | <b>\$1,230,210.36</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7006000  
 County: UNION  
 District: NORPHLET SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$910,156.92          | \$1,042,351.07       |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,345,179.90        | \$3,410,493.00       |
| Less Total Salary Fund Expenditures        | \$1,649,726.10        | \$1,673,149.52       |
| Less Total Operating Fund Expenditures     | \$1,647,030.79        | \$1,834,977.82       |
| Less Total Debt Service Fund Expenditures  | \$67,092.63           | \$92,659.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$150,863.77          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,042,351.07</b> | <b>\$852,057.73</b>  |
| Less NSLA Balance                          | \$3,304.42            | \$0.00               |
| Less PD Balance                            | \$0.00                | \$0.00               |
| Less ELL Balance                           | \$0.00                | \$0.00               |
| Less ALE Balance                           | \$7,163.00            | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,031,883.65</b> | <b>\$852,057.73</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7007000  
 County: UNION  
 District: PARKERS CHAPEL SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,572,762.39        | \$1,545,111.72        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,711,147.56        | \$5,155,805.65        |
| Less Total Salary Fund Expenditures        | \$2,517,743.86        | \$2,596,317.00        |
| Less Total Operating Fund Expenditures     | \$2,256,493.36        | \$2,471,770.09        |
| Less Total Debt Service Fund Expenditures  | \$264,854.00          | \$262,054.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$300,292.99          | \$41,851.85           |
| <b>Legal Balance</b>                       | <b>\$1,545,111.72</b> | <b>\$1,412,628.13</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$262.70              | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,544,849.02</b> | <b>\$1,412,628.13</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7008000  
 County: UNION  
 District: SMACKOVER SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,306,757.41        | \$2,477,757.48        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,043,018.52        | \$6,943,892.40        |
| Less Total Salary Fund Expenditures        | \$3,302,950.78        | \$3,245,333.28        |
| Less Total Operating Fund Expenditures     | \$3,514,067.97        | \$3,797,372.57        |
| Less Total Debt Service Fund Expenditures  | \$317,690.33          | \$335,726.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$262,690.63          | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,477,757.48</b> | <b>\$2,043,218.03</b> |
| Less NSLA Balance                          | \$8,598.37            | \$156.51              |
| Less PD Balance                            | \$4,001.76            | \$0.00                |
| Less ELL Balance                           | \$5,549.69            | \$4,354.00            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,459,607.66</b> | <b>\$2,038,707.52</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7009000  
 County: UNION  
 District: STRONG-HUTTIG SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,056,696.39        | \$1,190,055.73        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,163,090.22        | \$4,032,920.00        |
| Less Total Salary Fund Expenditures        | \$1,774,810.74        | \$1,831,562.54        |
| Less Total Operating Fund Expenditures     | \$2,170,899.64        | \$2,117,924.92        |
| Less Total Debt Service Fund Expenditures  | \$84,020.50           | \$84,440.00           |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,190,055.73</b> | <b>\$1,189,048.27</b> |
| Less NSLA Balance                          | \$39,820.56           | \$0.00                |
| Less PD Balance                            | \$4,099.74            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$690.04              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,145,445.39</b> | <b>\$1,189,048.27</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7102000  
 County: VAN BUREN  
 District: CLINTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,136,572.45        | \$4,683,286.14        |
| Total Op Fund & Debt Srvc Fund Rev         | \$12,023,459.40       | \$15,274,683.59       |
| Less Total Salary Fund Expenditures        | \$5,340,724.68        | \$5,474,018.48        |
| Less Total Operating Fund Expenditures     | \$5,904,409.65        | \$8,661,898.92        |
| Less Total Debt Service Fund Expenditures  | \$1,231,611.38        | \$980,422.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$4,683,286.14</b> | <b>\$4,841,630.07</b> |
| Less NSLA Balance                          | \$35,176.75           | \$35,176.75           |
| Less PD Balance                            | \$18,973.06           | \$0.00                |
| Less ELL Balance                           | \$12,490.61           | \$7,706.62            |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,616,645.72</b> | <b>\$4,798,746.70</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7104000  
 County: VAN BUREN  
 District: SHIRLEY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,176,003.29        | \$3,021,485.29        |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,368,778.06        | \$4,036,820.00        |
| Less Total Salary Fund Expenditures        | \$1,973,660.45        | \$1,742,062.76        |
| Less Total Operating Fund Expenditures     | \$2,388,266.09        | \$2,355,279.54        |
| Less Total Debt Service Fund Expenditures  | \$161,369.52          | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,021,485.29</b> | <b>\$2,960,962.99</b> |
| Less NSLA Balance                          | \$2,043.75            | \$2,043.75            |
| Less PD Balance                            | \$15,533.83           | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$4,495.77            | \$2,036.60            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,999,411.94</b> | <b>\$2,956,882.64</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7105000  
 County: VAN BUREN  
 District: SOUTH SIDE SCH DIST(VANBUREN)

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,723,113.88        | \$3,590,796.93        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,170,338.68        | \$6,551,615.00        |
| Less Total Salary Fund Expenditures        | \$2,367,281.23        | \$2,411,206.92        |
| Less Total Operating Fund Expenditures     | \$6,590,797.32        | \$4,667,053.02        |
| Less Total Debt Service Fund Expenditures  | \$150,461.28          | \$149,500.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,784,912.73</b> | <b>\$2,914,651.99</b> |
| Less NSLA Balance                          | \$14,790.02           | \$0.00                |
| Less PD Balance                            | \$1,831.46            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,768,291.25</b> | <b>\$2,914,651.99</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7201000  
 County: WASHINGTON  
 District: ELKINS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$427,861.29        | \$458,770.20         |
| Total Op Fund & Debt Srvc Fund Rev         | \$8,985,784.99      | \$9,143,200.81       |
| Less Total Salary Fund Expenditures        | \$4,202,221.45      | \$4,179,277.00       |
| Less Total Operating Fund Expenditures     | \$4,118,509.03      | \$3,874,345.74       |
| Less Total Debt Service Fund Expenditures  | \$764,241.66        | \$799,609.64         |
| Less Total Expenditures on Underpayments   | \$18,364.00         | \$0.00               |
| Accrued Revenue                            | \$148,460.06        | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$458,770.20</b> | <b>\$748,738.63</b>  |
| Less NSLA Balance                          | \$20,921.31         | \$0.00               |
| Less PD Balance                            | \$5,932.58          | \$0.00               |
| Less ELL Balance                           | \$406.39            | \$0.00               |
| Less ALE Balance                           | \$3,365.16          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$428,144.76</b> | <b>\$748,738.63</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7202000  
 County: WASHINGTON  
 District: FARMINGTON SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$720,134.72        | \$736,711.57         |
| Total Op Fund & Debt Srvc Fund Rev         | \$17,922,319.62     | \$18,258,556.58      |
| Less Total Salary Fund Expenditures        | \$8,340,825.70      | \$8,523,493.17       |
| Less Total Operating Fund Expenditures     | \$7,541,992.57      | \$7,683,599.37       |
| Less Total Debt Service Fund Expenditures  | \$2,039,203.50      | \$2,050,937.52       |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$16,279.00         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$736,711.57</b> | <b>\$737,238.09</b>  |
| Less NSLA Balance                          | \$7,934.70          | \$0.00               |
| Less PD Balance                            | \$18,378.83         | \$0.00               |
| Less ELL Balance                           | \$8,926.32          | \$0.00               |
| Less ALE Balance                           | \$4,178.01          | \$4,178.01           |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$697,293.71</b> | <b>\$733,060.08</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7203000  
 County: WASHINGTON  
 District: FAYETTEVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$16,817,358.33        | \$22,438,567.27        |
| Total Op Fund & Debt Srvc Fund Rev         | \$105,760,934.38       | \$93,151,937.76        |
| Less Total Salary Fund Expenditures        | \$42,999,870.27        | \$37,310,361.17        |
| Less Total Operating Fund Expenditures     | \$45,327,930.10        | \$30,392,231.34        |
| Less Total Debt Service Fund Expenditures  | \$12,147,189.69        | \$14,557,250.56        |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$335,264.62           | \$20,692.40            |
| <b>Legal Balance</b>                       | <b>\$22,438,567.27</b> | <b>\$33,351,354.36</b> |
| Less NSLA Balance                          | \$368,803.86           | \$368,803.86           |
| Less PD Balance                            | \$215,386.91           | \$367,528.62           |
| Less ELL Balance                           | \$21,284.89            | \$25,781.55            |
| Less ALE Balance                           | \$0.00                 | \$23,629.35            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$21,833,091.61</b> | <b>\$32,565,610.98</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7204000  
 County: WASHINGTON  
 District: GREENLAND SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,560,391.99        | \$2,373,354.51        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,009,374.26        | \$6,697,199.78        |
| Less Total Salary Fund Expenditures        | \$3,251,506.62        | \$3,330,399.08        |
| Less Total Operating Fund Expenditures     | \$3,386,044.14        | \$3,050,614.40        |
| Less Total Debt Service Fund Expenditures  | \$570,658.09          | \$356,758.75          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$11,797.11           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,373,354.51</b> | <b>\$2,332,782.06</b> |
| Less NSLA Balance                          | \$18,783.86           | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$38.67               | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,354,531.98</b> | <b>\$2,332,782.06</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7205000  
 County: WASHINGTON  
 District: LINCOLN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,372,876.01        | \$1,372,896.55        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,357,909.10       | \$11,085,154.99       |
| Less Total Salary Fund Expenditures        | \$4,468,607.02        | \$4,330,165.29        |
| Less Total Operating Fund Expenditures     | \$6,072,857.85        | \$5,850,893.73        |
| Less Total Debt Service Fund Expenditures  | \$818,794.89          | \$891,846.26          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$2,371.20            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,372,896.55</b> | <b>\$1,385,146.26</b> |
| Less NSLA Balance                          | \$29,725.75           | \$0.00                |
| Less PD Balance                            | \$5,035.11            | \$0.00                |
| Less ELL Balance                           | \$13,589.69           | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,324,546.00</b> | <b>\$1,385,146.26</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7206000  
 County: WASHINGTON  
 District: PRAIRIE GROVE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,950,000.00        | \$1,977,815.00        |
| Total Op Fund & Debt Srvc Fund Rev         | \$13,928,277.94       | \$14,014,132.40       |
| Less Total Salary Fund Expenditures        | \$6,777,530.96        | \$7,002,168.54        |
| Less Total Operating Fund Expenditures     | \$6,702,412.91        | \$6,719,602.58        |
| Less Total Debt Service Fund Expenditures  | \$396,655.64          | \$433,671.00          |
| Less Total Expenditures on Underpayments   | \$23,863.43           | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,977,815.00</b> | <b>\$1,836,505.28</b> |
| Less NSLA Balance                          | \$14,733.76           | \$0.00                |
| Less PD Balance                            | \$21,001.47           | \$0.00                |
| Less ELL Balance                           | \$6,681.13            | \$31,043.80           |
| Less ALE Balance                           | \$2,854.08            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,932,544.56</b> | <b>\$1,805,461.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

## Legal Balance

### Teacher Salary, Operating and Debt Service Funds

LEA: 7207000  
 County: WASHINGTON  
 District: SPRINGDALE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$14,796,434.60        | \$16,242,726.18        |
| Total Op Fund & Debt Srvc Fund Rev         | \$166,792,850.80       | \$171,133,047.00       |
| Less Total Salary Fund Expenditures        | \$84,568,816.84        | \$90,029,226.59        |
| Less Total Operating Fund Expenditures     | \$71,468,387.11        | \$72,238,816.60        |
| Less Total Debt Service Fund Expenditures  | \$9,877,421.84         | \$9,595,843.00         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$568,066.57           | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$16,242,726.18</b> | <b>\$15,511,886.99</b> |
| Less NSLA Balance                          | \$275,546.82           | \$0.00                 |
| Less PD Balance                            | \$186,491.75           | \$0.00                 |
| Less ELL Balance                           | \$250.06               | \$0.00                 |
| Less ALE Balance                           | \$4,069.60             | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$15,776,367.95</b> | <b>\$15,511,886.99</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7208000  
 County: WASHINGTON  
 District: WEST FORK SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,095,583.95        | \$1,095,727.84        |
| Total Op Fund & Debt Srvc Fund Rev         | \$9,059,335.33        | \$8,934,291.01        |
| Less Total Salary Fund Expenditures        | \$4,481,322.36        | \$4,382,191.15        |
| Less Total Operating Fund Expenditures     | \$4,335,271.82        | \$4,202,560.34        |
| Less Total Debt Service Fund Expenditures  | \$299,151.28          | \$377,798.11          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$56,554.02           | \$42,906.49           |
| <b>Legal Balance</b>                       | <b>\$1,095,727.84</b> | <b>\$1,110,375.74</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,095,727.84</b> | <b>\$1,110,375.74</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7221000  
 County: WASHINGTON  
 District: NORTHWEST ARK. EDUCATION CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,913,461.95        | \$1,920,917.50        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,122,568.69        | \$2,658,718.00        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$3,118,073.14        | \$2,650,969.92        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$2,960.00            | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,920,917.50</b> | <b>\$1,928,665.58</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,920,917.50</b> | <b>\$1,928,665.58</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7240700  
 County: WASHINGTON  
 District: HAAS HALL ACADEMY

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b> | <b>Budgeted 2014</b> |
|--|--------------------|----------------------|
| Beginning Balance                          | \$87,794.49        | \$62,085.94          |
| Total Op Fund & Debt Srvc Fund Rev         | \$2,083,082.00     | \$2,017,528.45       |
| Less Total Salary Fund Expenditures        | \$848,316.62       | \$848,400.00         |
| Less Total Operating Fund Expenditures     | \$1,266,209.91     | \$1,133,681.20       |
| Less Total Debt Service Fund Expenditures  | \$0.00             | \$0.00               |
| Less Total Expenditures on Underpayments   | \$0.00             | \$0.00               |
| Accrued Revenue                            | \$5,735.98         | \$5,735.98           |
| <b>Legal Balance</b>                       | <b>\$62,085.94</b> | <b>\$103,269.17</b>  |
| Less NSLA Balance                          | \$17.00            | \$17.00              |
| Less PD Balance                            | \$19,183.44        | \$5,476.44           |
| Less ELL Balance                           | \$0.00             | \$0.00               |
| Less ALE Balance                           | \$0.00             | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$42,885.50</b> | <b>\$97,775.73</b>   |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7301000  
 County: WHITE  
 District: BALD KNOB SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,999,476.01        | \$2,301,168.43        |
| Total Op Fund & Debt Srvc Fund Rev         | \$10,597,861.08       | \$10,497,835.66       |
| Less Total Salary Fund Expenditures        | \$4,827,579.09        | \$4,724,937.47        |
| Less Total Operating Fund Expenditures     | \$5,785,482.12        | \$5,731,176.85        |
| Less Total Debt Service Fund Expenditures  | \$682,613.41          | \$675,252.58          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$494.04              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,301,168.43</b> | <b>\$1,667,637.19</b> |
| Less NSLA Balance                          | \$58,537.86           | \$0.00                |
| Less PD Balance                            | \$2,529.89            | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$8,072.74            | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,232,027.94</b> | <b>\$1,667,637.19</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7302000  
 County: WHITE  
 District: BEEBE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$3,214,468.09        | \$2,659,510.93        |
| Total Op Fund & Debt Srvc Fund Rev         | \$24,938,026.17       | \$25,576,852.80       |
| Less Total Salary Fund Expenditures        | \$12,228,808.57       | \$12,390,672.02       |
| Less Total Operating Fund Expenditures     | \$12,260,560.87       | \$11,537,805.71       |
| Less Total Debt Service Fund Expenditures  | \$1,004,393.89        | \$1,313,368.00        |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$780.00              | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,659,510.93</b> | <b>\$2,994,518.00</b> |
| Less NSLA Balance                          | \$2,645.10            | \$2,645.10            |
| Less PD Balance                            | \$5,962.99            | \$5,962.99            |
| Less ELL Balance                           | \$1,224.69            | \$1,224.69            |
| Less ALE Balance                           | \$4,663.66            | \$4,663.66            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,645,014.49</b> | <b>\$2,980,021.56</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7303000  
 County: WHITE  
 District: BRADFORD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,412,607.53        | \$1,390,692.15        |
| Total Op Fund & Debt Srvc Fund Rev         | \$3,777,899.39        | \$3,765,204.31        |
| Less Total Salary Fund Expenditures        | \$1,720,478.01        | \$1,782,697.19        |
| Less Total Operating Fund Expenditures     | \$1,876,052.74        | \$1,770,816.41        |
| Less Total Debt Service Fund Expenditures  | \$203,284.02          | \$211,510.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,390,692.15</b> | <b>\$1,390,872.86</b> |
| Less NSLA Balance                          | \$20,747.29           | \$505.00              |
| Less PD Balance                            | \$6,008.72            | \$0.00                |
| Less ELL Balance                           | \$505.00              | \$0.00                |
| Less ALE Balance                           | \$29,693.20           | \$297.20              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,333,737.94</b> | <b>\$1,390,070.66</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7304000  
 County: WHITE  
 District: WHITE CO. CENTRAL SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$785,142.94        | \$787,727.76         |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,724,350.46      | \$5,583,419.48       |
| Less Total Salary Fund Expenditures        | \$2,788,280.69      | \$2,826,231.13       |
| Less Total Operating Fund Expenditures     | \$2,731,320.16      | \$2,704,489.37       |
| Less Total Debt Service Fund Expenditures  | \$209,109.00        | \$211,325.00         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$6,944.21          | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$787,727.76</b> | <b>\$629,101.74</b>  |
| Less NSLA Balance                          | \$9,341.60          | \$9,341.60           |
| Less PD Balance                            | \$3,537.22          | \$0.00               |
| Less ELL Balance                           | \$262.36            | \$0.24               |
| Less ALE Balance                           | \$2,089.73          | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$772,496.85</b> | <b>\$619,759.90</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7307000  
 County: WHITE  
 District: RIVERVIEW SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$6,054,130.70        | \$3,731,314.58        |
| Total Op Fund & Debt Srvc Fund Rev         | \$11,378,522.38       | \$11,859,471.56       |
| Less Total Salary Fund Expenditures        | \$5,848,819.74        | \$6,126,327.00        |
| Less Total Operating Fund Expenditures     | \$7,400,812.76        | \$5,866,927.05        |
| Less Total Debt Service Fund Expenditures  | \$451,706.00          | \$455,035.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$3,731,314.58</b> | <b>\$3,142,497.09</b> |
| Less NSLA Balance                          | \$2,072.94            | \$0.00                |
| Less PD Balance                            | \$7,802.38            | \$0.00                |
| Less ELL Balance                           | \$2,083.21            | \$2,083.21            |
| Less ALE Balance                           | \$1,431.35            | \$1,429.18            |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$3,717,924.70</b> | <b>\$3,138,984.70</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7309000  
 County: WHITE  
 District: PANGBURN SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$1,585,220.48        | \$1,755,588.81       |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,109,689.89        | \$7,049,402.00       |
| Less Total Salary Fund Expenditures        | \$3,169,415.02        | \$3,388,833.00       |
| Less Total Operating Fund Expenditures     | \$3,089,661.18        | \$4,179,683.38       |
| Less Total Debt Service Fund Expenditures  | \$685,654.89          | \$686,380.00         |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$5,409.53            | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,755,588.81</b> | <b>\$550,094.43</b>  |
| Less NSLA Balance                          | \$26,717.93           | \$0.00               |
| Less PD Balance                            | \$3,823.87            | \$0.00               |
| Less ELL Balance                           | \$1,525.00            | \$0.00               |
| Less ALE Balance                           | \$0.00                | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,723,522.01</b> | <b>\$550,094.43</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7310000  
 County: WHITE  
 District: ROSE BUD SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,876,123.13        | \$1,877,918.20        |
| Total Op Fund & Debt Srvc Fund Rev         | \$6,943,555.49        | \$6,847,730.00        |
| Less Total Salary Fund Expenditures        | \$3,068,877.99        | \$3,214,197.00        |
| Less Total Operating Fund Expenditures     | \$3,693,894.93        | \$3,468,370.00        |
| Less Total Debt Service Fund Expenditures  | \$178,987.50          | \$259,613.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,877,918.20</b> | <b>\$1,783,468.20</b> |
| Less NSLA Balance                          | \$3,820.75            | \$629.75              |
| Less PD Balance                            | \$9,619.29            | \$0.29                |
| Less ELL Balance                           | \$33,981.52           | \$0.52                |
| Less ALE Balance                           | \$320.07              | \$320.07              |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,830,176.57</b> | <b>\$1,782,517.57</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7311000  
 County: WHITE  
 District: SEARCY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>     | <b>Budgeted 2014</b>   |
|--|------------------------|------------------------|
| Beginning Balance                          | \$13,955,579.33        | \$13,899,277.74        |
| Total Op Fund & Debt Srvc Fund Rev         | \$33,023,309.61        | \$32,012,618.26        |
| Less Total Salary Fund Expenditures        | \$15,390,916.10        | \$15,812,578.72        |
| Less Total Operating Fund Expenditures     | \$16,296,438.61        | \$17,018,176.01        |
| Less Total Debt Service Fund Expenditures  | \$1,392,256.49         | \$1,592,072.51         |
| Less Total Expenditures on Underpayments   | \$0.00                 | \$0.00                 |
| Accrued Revenue                            | \$0.00                 | \$0.00                 |
| <b>Legal Balance</b>                       | <b>\$13,899,277.74</b> | <b>\$11,489,068.76</b> |
| Less NSLA Balance                          | \$318,505.15           | \$264,599.39           |
| Less PD Balance                            | \$0.00                 | \$0.00                 |
| Less ELL Balance                           | \$0.00                 | \$0.00                 |
| Less ALE Balance                           | \$0.00                 | \$0.00                 |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$13,580,772.59</b> | <b>\$11,224,469.37</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.



**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7320000  
 County: WHITE  
 District: WILBUR D. MILLS EDUC. CO-OP

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,102,739.81        | \$2,369,487.92        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,347,392.11        | \$4,835,958.50        |
| Less Total Salary Fund Expenditures        | \$0.00                | \$0.00                |
| Less Total Operating Fund Expenditures     | \$5,174,296.71        | \$5,121,091.94        |
| Less Total Debt Service Fund Expenditures  | \$0.00                | \$0.00                |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$93,652.71           | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,369,487.92</b> | <b>\$2,084,354.48</b> |
| Less NSLA Balance                          | \$0.00                | \$0.00                |
| Less PD Balance                            | \$0.00                | \$0.00                |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$0.00                | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,369,487.92</b> | <b>\$2,084,354.48</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7401000  
 County: WOODRUFF  
 District: AUGUSTA SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b> |
|--|-----------------------|----------------------|
| Beginning Balance                          | \$825,633.96          | \$1,428,583.93       |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,560,339.23        | \$4,432,711.09       |
| Less Total Salary Fund Expenditures        | \$2,034,055.35        | \$2,095,243.86       |
| Less Total Operating Fund Expenditures     | \$2,822,425.67        | \$3,003,020.25       |
| Less Total Debt Service Fund Expenditures  | \$131,292.00          | \$111,000.00         |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00               |
| Accrued Revenue                            | \$30,383.76           | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$1,428,583.93</b> | <b>\$652,030.91</b>  |
| Less NSLA Balance                          | \$36,337.27           | \$0.00               |
| Less PD Balance                            | \$4,718.35            | \$0.00               |
| Less ELL Balance                           | \$305.00              | \$0.00               |
| Less ALE Balance                           | \$969.92              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,386,253.39</b> | <b>\$652,030.91</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7403000  
 County: WOODRUFF  
 District: MCCRORY SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$2,615,642.43        | \$2,719,067.31        |
| Total Op Fund & Debt Srvc Fund Rev         | \$5,260,270.42        | \$4,546,495.89        |
| Less Total Salary Fund Expenditures        | \$2,702,359.29        | \$2,701,126.53        |
| Less Total Operating Fund Expenditures     | \$2,146,224.49        | \$2,038,675.06        |
| Less Total Debt Service Fund Expenditures  | \$287,704.26          | \$289,466.00          |
| Less Total Expenditures on Underpayments   | \$18,415.60           | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$2,721,209.21</b> | <b>\$2,236,295.61</b> |
| Less NSLA Balance                          | \$20,095.60           | \$0.00                |
| Less PD Balance                            | \$13,565.01           | \$13,565.01           |
| Less ELL Balance                           | \$0.00                | \$0.00                |
| Less ALE Balance                           | \$269.85              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$2,687,278.75</b> | <b>\$2,222,730.60</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7503000  
 County: YELL  
 District: DANVILLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$934,938.71        | \$975,523.83         |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,185,523.73      | \$7,016,077.16       |
| Less Total Salary Fund Expenditures        | \$3,416,209.05      | \$3,628,784.00       |
| Less Total Operating Fund Expenditures     | \$3,632,746.56      | \$3,344,707.48       |
| Less Total Debt Service Fund Expenditures  | \$95,983.00         | \$94,750.00          |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$0.00              | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$975,523.83</b> | <b>\$923,359.51</b>  |
| Less NSLA Balance                          | \$96,855.96         | \$5,882.00           |
| Less PD Balance                            | \$0.00              | \$0.00               |
| Less ELL Balance                           | \$10,431.84         | \$0.84               |
| Less ALE Balance                           | \$0.00              | \$0.00               |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$868,236.03</b> | <b>\$917,476.67</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7504000  
 County: YELL  
 District: DARDANELLE SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$5,562,328.05        | \$4,176,278.59        |
| Total Op Fund & Debt Srvc Fund Rev         | \$15,386,403.42       | \$15,586,707.20       |
| Less Total Salary Fund Expenditures        | \$7,666,324.19        | \$7,742,120.11        |
| Less Total Operating Fund Expenditures     | \$8,489,039.34        | \$7,338,771.00        |
| Less Total Debt Service Fund Expenditures  | \$625,489.35          | \$490,175.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$8,400.00            | \$8,400.00            |
| <b>Legal Balance</b>                       | <b>\$4,176,278.59</b> | <b>\$4,200,319.68</b> |
| Less NSLA Balance                          | \$75,557.13           | \$0.00                |
| Less PD Balance                            | \$7,245.57            | \$0.57                |
| Less ELL Balance                           | \$35,663.10           | \$0.00                |
| Less ALE Balance                           | \$820.69              | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$4,056,992.10</b> | <b>\$4,200,319.11</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7509000  
 County: YELL  
 District: WESTERN YELL CO. SCHOOL DIST.

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>  | <b>Budgeted 2014</b> |
|--|---------------------|----------------------|
| Beginning Balance                          | \$233,204.32        | \$428,332.51         |
| Total Op Fund & Debt Srvc Fund Rev         | \$4,476,898.85      | \$3,976,616.33       |
| Less Total Salary Fund Expenditures        | \$1,757,331.08      | \$1,593,397.96       |
| Less Total Operating Fund Expenditures     | \$2,421,343.30      | \$1,768,287.60       |
| Less Total Debt Service Fund Expenditures  | \$147,614.26        | \$176,492.26         |
| Less Total Expenditures on Underpayments   | \$0.00              | \$0.00               |
| Accrued Revenue                            | \$44,517.98         | \$0.00               |
| <b>Legal Balance</b>                       | <b>\$428,332.51</b> | <b>\$866,771.02</b>  |
| Less NSLA Balance                          | \$30,842.81         | \$5,745.85           |
| Less PD Balance                            | \$6,020.03          | \$0.00               |
| Less ELL Balance                           | \$36,753.31         | \$0.00               |
| Less ALE Balance                           | \$0.00              | \$500.00             |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$354,716.36</b> | <b>\$860,525.17</b>  |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.

**Legal Balance**  
**Teacher Salary, Operating and Debt Service Funds**

LEA: 7510000  
 County: YELL  
 District: TWO RIVERS SCHOOL DISTRICT

SIS: RPT52  
 Cycle: 10/01/2013

|  | <b>Actual 2013</b>    | <b>Budgeted 2014</b>  |
|--|-----------------------|-----------------------|
| Beginning Balance                          | \$1,759,418.66        | \$1,702,596.81        |
| Total Op Fund & Debt Srvc Fund Rev         | \$7,376,767.63        | \$7,190,517.03        |
| Less Total Salary Fund Expenditures        | \$3,043,153.11        | \$2,993,660.00        |
| Less Total Operating Fund Expenditures     | \$3,880,118.41        | \$3,818,739.29        |
| Less Total Debt Service Fund Expenditures  | \$411,553.54          | \$493,920.00          |
| Less Total Expenditures on Underpayments   | \$0.00                | \$0.00                |
| Accrued Revenue                            | \$0.00                | \$0.00                |
| <b>Legal Balance</b>                       | <b>\$1,801,361.23</b> | <b>\$1,586,794.55</b> |
| Less NSLA Balance                          | \$182,877.25          | \$0.00                |
| Less PD Balance                            | \$5,859.37            | \$0.00                |
| Less ELL Balance                           | \$8,656.43            | \$0.00                |
| Less ALE Balance                           | \$29,123.79           | \$0.00                |
| <b>Net Legal Balance Less Categoricals</b> | <b>\$1,574,844.39</b> | <b>\$1,586,794.55</b> |

Legal Balance includes restricted categorical balances as shown on the Categorical Fund Report. However, the categorical balances will be deducted from the Legal Balance reports for ADE and Legislature.