

302 COTTER SCHOOL DISTRICT

<CLICK INSIDE YELLOW BOX TO SELECT DISTRICT

DATA			
C1 2025-26 Enrollment Cap (Open-Enr Charters Only)	-	C4 2025-26 3-qr ADM	633.74
C2 July 1, 2025 Enrollment (Open-Enr Charters Only)	-	15 Per Student Local Revenue	3,101.20
C3 2025-26 Current/Prior Year Status (Open-Enr Charters Only)	-	16 Per Student Total Foundation Funding Amt	8,162.00
1 2024 Real Assessment	65,079,795.00	17 Per Student State Foundation Funding Aid	5,060.80
2 2024 Personal Assessment	13,727,420.00	18 PY ALE FTEs (Qtrs. 1-4)	6.97
3 2024 Utility Assessment	4,484,470.00	19 ELL Students (current year)	2
4 Total Assessment Valuations	83,291,685.00	20 ESA Students (F&R)	458
5 98% of URT X Assessment ^c	2,040,646.28	21 Adjusted 1/1/05 Scheduled Debt Payment	175,290.55
6 2025 Net Revenues	1,994,640.92	22 State Wealth Index for Bonded Debt Assistance	0.38722
7 2024 Calculated Misc Funds ⁱ	275.00	23 PY ADM of Isolated School Area	-
8 2025 Calculated Misc Funds ⁱ	284.00	24 Isolated Funding Amt Per Student 6-20-603	0
9 2023-24 3-qr ADM	671.61	25 District Square Miles	34.22
10 2024-25 3-qr ADM	658.11	26 Millage 1/1/24	32.67
11 2024-25 Qtr 4 ADM	654.84	27 Millage 1/1/25	32.67
12 2025-26 Qtr 1 ADM	643.09	C5 Charter Facilities Student Count	-
13 2025-26 Qtr 2 ADM	637.34	C6 Charter Facilities Rate	-
14 2025-26 Qtr 3 ADM	620.88		

FUNDING			
Funding Category	Amount	Statutory Code	Restricted Rules Rev Code Fund/SOF
28 State Foundation Funding Aid (SFFA)	3,330,564.00	6-20-2303, 6-20-2305, 6-20-2308	No No 31101 2001
29 98% of URT X Assessment Less Net Revenues	46,005.00	6-20-2303, 6-20-2305	No No 31103 2001
30 Educational Excellence Trust Fund ^o	478,552.00	6-5-301 et seq.	Yes Yes 32370 2275
31 Alternative Learning Environment (ALE) \$5,212 X Line 18	36,327.00	6-20-2303, 6-20-2305	Yes Yes 32371 2276
32 English Language Learners (ELL) \$375 X Line 19	750.00	6-20-2303, 6-20-2305	Yes Yes 32381 2281
33 Enhanced Student Achievement (ESA) ^u Line 20 X Line 34	252,358.00	6-20-2303, 6-20-2305	Yes Yes 32381 2281
34 ESA Rate	551.00		Yes No 32381 2281
35 ESA Withholding (for excess fund balance - 6-20-2305(b)(4)(F))	-	6-20-2305	Yes Yes 32256 2223
36 ESA Growth	-	6-20-2305	Yes Yes 32915 2001
37 Professional Development	26,983.00	6-20-2303, 6-20-2305	Yes No 31500 2212
38 Bonded Debt Assistance	9,670.00	6-20-2503	Yes No 31500 2212
39 Isolated Funding	-	6-20-601, 6-20-603	No No 32249 2920
40 Special Needs Isolated	-	6-20-604 (c), (d) & (e)	Yes No 32248 2228
41 Special Needs Small District	-	6-20-604 (f)	No Yes 31460 2218
42 Special Needs Transportation	-	6-20-604 (h)	Yes No 31450 2217
43 Declining Enrollment ^o	55,094.00	6-20-2305	No No 32914 3400
44 Student Growth ^o	-	6-20-2303, 6-20-2305	No No 31400 2222
45 Charter Facilities Funding (Open-Enr Charters Only)	-	6-23-908	Yes No 32204 2001
46 Enhanced Transportation	7,228.00	6-20-2309	Yes No 32205 2001
47 Teacher Salary Equalization Funding	133,677.00	6-20-2305 (b)(6)	
48 LEARNS Teacher Minimum Salary & Raise Funding	414,133.00	6-17-2403	

For detailed list of data used in calculating various funding types, please go to:
<https://dese.ade.arkansas.gov/Offices/fiscal-and-administrative-services/school-funding/funding-data>

FOOTNOTES

- 1 Miscellaneous funds are defined and calculated as per ACA §§ 6-20-2303(13), ACA 6-20-2308, and ACA 6-20-2503(a)(3). Only the URT portion of miscellaneous funds is considered a part of a district's foundation funding.
- 2 Negative funding amounts for 98% of URT X Assessment less Net Revenues indicate funds owed to the state. For districts receiving SFFA, the negative amount is deducted from SFFA.
- 3 Educational Excellence trust funds are included in foundation funding and are restricted pursuant to ACA § 6-5-307 and ADE rule.
- 4 [ESA funding is inclusive of transitional funding. See Section 6.04 of the Student Special Needs rules for details on transitional funding.](#)
- 5 Eligible school districts shall receive the higher of student growth or declining enrollment funding. No school district shall receive both in the same year. A calculator tool for Student Growth Declining Enrollment funding is located at: [Tools & Resources](#)

ABBREVIATIONS

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

CONTACTS

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

ESA RATES PURSUANT TO ACA § 6-20-2305

F&R Percentage below 70%	551.00
F&R Percentage 71%-89%	1,103.00
F&R Percentage 90%+	1,653.00

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