


SAN CARLOS UNIFIED SCHOOL DISTRICT NO. 20



MEMORANDUM

To: Governing Board

Thru: Mrs. Catherine Steele
Superintendent

From: Sharon Nosie 
Business Manager

Date: October 7, 2014

SUBJECT: Board Report

Attached is ADE's Memorandum 15-022 and apportionment of what we are to receive from the Az Dept of Education for this fiscal year 2015 on Equalization Assistance and that amount is \$ 6,529,439.76 based on our student count detail as of June 30, 2014. We have already had one adjustment and that's a reduction of \$ 2,335,926.27 and that reduces our total to \$ 4,193,513.49 but we have received \$ 1,064,490.45 in funds to date.

There is a BUDG25 Expenditure Analysis for FY 2015 from the Department of Education and after their analysis, there is no budget revision required at this time.

There is no report on Classroom Site Fund yet from Az Dept of Education and their payment schedule.

For FY 2015 our total budget is \$ 33,703,902.82 and expended to date is \$ 4,476,331.08, the balance is \$ 17,315,890.10 after encumbrances.

To date, we have only one (1) approved grant "State Tutoring Fall" for this fiscal year but applications are in process.

Attached is a graph for FY 2015 M & O, Capital and Fed/State Grants for Expenditures & Balances.



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 15-022

TO: District Superintendents, District Managers,
Joint Technological Education District Business Managers and Superintendents

FROM: Lyle Friesen, Director of School Finance

DATE: October 1, 2014

SUBJECT: October 1, 2014 Basic calculations for Equalization Assistance Report (APOR 55-1)
and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

Please be advised that the October 1, 2014 apportionment has been completed. The apportionment reports applicable to the FY2014 equalization payment for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact ADE/ IT Technology support team at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in October 1, 2014 APOR calculations:

- **Student Counts:** Student counts reflect the results of the FY2014 processing of student detail submitted by June 30, 2014 at 5 pm. If you have questions or concerns regarding the student counts, please contact your Account Analyst directly. The following link takes you to the account analysts list where you can find your account analyst contact information:
<https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.
- **State Aid Rollover:** Pursuant to HB 2703 Sec 141., A-C, the Arizona State Board of Education shall defer, until July 1, 2015 but no later than July 12, 2015, \$930,727,700 of the basic state aid and additional state aid payment that otherwise would be apportioned to school districts during fiscal year 2014-2015. The FY15 rollover amount is available in School Finance Hot Topic. The rollover amounts were included in the September 1 payment APOR64-1.
- **FY15 District Additional Assistance (DAA) Reduction:** Pursuant to SB 1488 Sec 13 and 14, the Arizona Department of Education shall reduce the basic state aid by \$238,985,500, in district additional assistance (DAA), that otherwise would be apportioned to school districts statewide for fiscal year 2014-2015. The FY15 DAA reduction amount for both state aid and budget capacity is available in School Finance's Hot Topic <http://www.azed.gov/finance/category/hot-topics/>. The DAA reduction amounts were included in the September 1 payment APOR55-1 at page 5.
- **New DAA page in APOR55-1 report:** the APOR 55-1 page 5 modification to combine soft capital and capital outlay revenue limit to district additional assistance was updated for the September 1st payment.



State of Arizona
Department of Education

- **District Sponsored Charter School ADMS:** These student counts are based on FY2015 estimated counts ADMS if data was successfully submitted by September 15, 2014 @ 4:30pm.
- **Transportation Support Level (TSL):** Route miles from FY2014 were reflected in the October 1, 2014 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email your account analyst if you have any questions or concerns regarding this report.
- **Additional State-Aid (Secure Payment):** The FY2014 Additional State Aid amounts have been used in lieu of FY2015 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2015 from the Department of Revenue, which we expect to receive by the end of October 2014
- **Assessed Valuations:** Tax Year 2014 values by district and county were used in the calculation of state aid in FY2015 for the August 1, 2014 apportionment. These values are provided by the AZ Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2014; these amounts will be updated once we receive the updated FY2015 voluntary contribution figures from SRP, which we expect to receive by the end of October 2014.
- **GPLET Value:** Tax Year 2014 values by district were used in the calculation of state aid in FY2015 for the August 1, 2014 apportionment. These values are provided by the Counties.
- **FY2014 State-wide Re-calculation:** The FY2014 statewide recalculation payment has been finalized. Positive adjustments will be included on the October 1st, FY15 apportionment (APOR64 and CHAR64 report) as a below the line adjustment (lump sum adjustment); negative adjustments will be included on the November 1st FY15 apportionment (APOR64 and CHAR64 report) as above the line adjustment (the 4/12 adjustment will be taken back in the November payment and 8/12 will be taken back equally from December to June 30 payments). You may find your FY2014 statewide recalculation adjustment in the report by the following website:
<http://www.azed.gov/finance/2014/09/17/fy-14-statewide-recalculation-adjustments/>

The following memo provided more information about FY14 statewide recalculation:

<http://www.azed.gov/Administrators/SF/NumberedMemos/FY2015/15-018.pdf>

If you have any questions regarding the content of your APOR reports, please contact the Payment Team, via email at SFPaymentTeam@ade.az.gov

Arizona Department of Education
Equalization Assistance and Additional State Aid Detail

Apportionment Date : 10/01/2014

Run Date : 09/22/2014

Fiscal Year 2014 - 2015

Page : 1 of 4

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Equalization Assistance

Total Equalization Assistance		\$	7,218,281.22
County Equalization Assistance	(District's percent of total County Equalization = 0.3203643221)	\$	688,841.46
State Equalization Assistance		\$	6,529,439.76
Adjustments to Equalization Assistance Subtotal*		\$	-2,335,926.27
Net State Equalization		\$	4,193,513.49

Equalization Assistance Payment Detail

Month	Monthly Apportionment	+	Advance	Adjustment Description	+	Adjustment Amount	=	Current Payment	Equalization Apportionment YTD	YTD %	Equalization Funded YTD	YTD %
August	\$578,586.49		\$0.00			\$0.00		\$578,586.49	\$578,586.49	13.79	\$578,586.49	13.79
September	\$120,472.21		\$0.00			\$0.00		\$120,472.21	\$699,058.70	16.67	\$699,058.70	16.67
October	\$349,319.67		\$0.00	See page 4.		\$16,112.08		\$365,431.75	\$1,048,378.37	24.99	\$1,064,490.45	25.38

Arizona Department of Education
Equalization Assistance and Additional State Aid Detail

Apportionment Date : 10/01/2014

Run Date : 09/22/2014

Fiscal Year 2014 - 2015

Page : 4 of 4

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Equalization Assistance and Additional State Aid Adjustments

Adjustment Type	Date	Description	Amount
Equalization Assistance	9/1/2014	FY15 Basic state aid rollover adjustment pursuant to Laws 2014, 2nd Regular Session, Chapter 18, Sec 141	(\$2,335,926.27)
Secured Payment	9/1/2014	FY15 Additional state aid rollover adjustment pursuant to Laws 2014, 2nd Regular Session, Chapter 18, Sec 141	\$0.00
Equalization Assistance	10/1/2014	FY14 Statewide Reclaculation Adjustment	\$16,112.08



State of Arizona
Department of Education

John Huppenthal
Superintendent of
Public Instruction

October 3, 2014

The District Governing Board of San Carlos Unified District
San Carlos Ave
San Carlos, AZ 85550

CTDS: 040220000

RE: The BUDG25 Expenditure Analysis for FY 2015 as of 9/29/2014

In accordance with A.R.S. §15-905(E), and based on the district's FY 2015 Expenditure Budget submitted to the Arizona Department of Education (ADE), this letter summarizes the FY 2015 BUDG25 Budget Analysis Report which determines if the district's budgeted expenditures exceed the budget limits as calculated by ADE. A detailed copy of the FY 2015 BUDG25 report is available online at http://www.ade.az.gov/SFSInbound/4210/Reports/2015_BUDG25_4210_9292014125420.PDF

Fund	ADE Calculated Limit	District Budgeted	Exceeds Limit	Amount Under Budgeted
M&O (001)	\$8,190,214	\$8,215,598	(\$25,384)	\$0
UNR (610)	\$727,527	\$727,527	\$0	\$0

1% of the GBL = \$81,902.14

Revision is not Required!

Pursuant to A.R.S. §15-905(E), if the district has exceeded the Budget Limit(s) in Maintenance and Operations (M&O) and/or Unrestricted Capital (UNR) by more than \$100,000 or 1% of the General Budget Limit (GBL), the district is required to revise its adopted budget on or before December 15, 2014 in order to reduce expenditures to within the calculated limit(s). However, if the reason that the district is considered to be exceeding its ADE Calculated Limit for M&O is exclusively attributed to the K-3 Reading Add-On not being calculated in the district's RCL as of 10/1/2014, then a December 15th budget revision for M&O will not be required. But, if a December revision is required, the district must publish the notice of a public hearing and board meeting no later than 10 days prior to the meeting. Please note that, currently, publishing the hearing notice on the ADE's website for any December revision is not an option.

The current BUDG25 report is based on the APOR55-1 report with an apportionment date of 10/1/2014, the FY 2015 ADE's calculated District Additional Assistance (DAA), the estimated DSCS Charter Additional Assistance (CAA) reduction amount(s), if applicable, and the district's FY 2015 Expenditure Budget processed as of 10/1/2014. These values may change as the BUDG25 report is updated monthly.

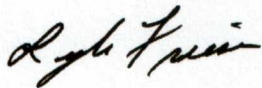
Pursuant to A.R.S. §15-905(E) a district shall not increase the budget between the proposed expenditure budget and the adopted expenditure budget. The table below reflects any changes in budget capacities that were made between the proposed and adopted budgets.

Fund	Proposed	Adopted	Change
M&O (001)	\$8,215,598	\$8,215,598	\$0
UNR (610)	\$727,527	\$727,527	\$0

Revised budgets must be filed with the County School Superintendent and transmitted to the Superintendent of Public Instruction via the common logon at <https://www.ade.az.gov/commonlogon>, using the School Finance Upload (Budgets/AFR). Districts participating in the Accounting Responsibility Program, pursuant to A.R.S. §15-914.01, must submit the revised budget directly to ADE electronically.

If the district has any questions regarding the FY 2014 ADM or add-on counts, please contact the district's LEA Analyst (<http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>); or, for budget related questions, please contact the Budget Team at 602-542-5695 or via e-mail at <mailto:sfbudgetteam@azed.gov>.

Sincerely,



Lyle Friesen
Deputy Associate Superintendent, School Finance

copy: Office of the Auditor General
County School Superintendent
District Superintendent
Business Manager

San Carlos Unified School District No. 20

Budget Summary-All Funds

From Date: 10/1/2014

To Date: 10/31/2014

Fiscal Year: 2014-2015

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
595.000.0000.0000.000	Undesignated	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
	OBJECT: Undesignated - 0000	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
	FUND: School Bus Advertisement - 595	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
596.000.0000.0000.000	Undesignated	\$85,893.13	\$0.00	\$0.00	\$85,893.13	\$24,454.85	\$61,438.28	71.53%
	OBJECT: Undesignated - 0000	\$85,893.13	\$0.00	\$0.00	\$85,893.13	\$24,454.85	\$61,438.28	71.53%
	FUND: CVIT JTED - 596	\$85,893.13	\$0.00	\$0.00	\$85,893.13	\$24,454.85	\$61,438.28	71.53%
610.000.0000.0000.000	Undesignated	\$1,345,686.00	\$0.00	\$164,039.71	\$1,181,646.29	\$0.00	\$1,181,646.29	87.81%
	OBJECT: Undesignated - 0000	\$1,345,686.00	\$0.00	\$164,039.71	\$1,181,646.29	\$0.00	\$1,181,646.29	87.81%
	FUND: Capital Outlay - 610	\$1,345,686.00	\$0.00	\$164,039.71	\$1,181,646.29	\$0.00	\$1,181,646.29	87.81%
611.000.0000.0000.000	Undesignated	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00	\$2,000,000.00	100.00%
	OBJECT: Undesignated - 0000	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00	\$2,000,000.00	100.00%
	FUND: IMPACT AID CONSTRUCTION - 611	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00	\$2,000,000.00	100.00%
630.000.0000.0000.000	Undesignated	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	OBJECT: Undesignated - 0000	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	FUND: Bond Building - 630	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
690.000.0000.0000.000	Undesignated	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	OBJECT: Undesignated - 0000	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	FUND: BUILDING RENEWAL FUND - 690	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
701.000.0000.0000.000	Undesignated	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	OBJECT: Undesignated - 0000	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	FUND: DEBT SERVICE - 701	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
855.000.0000.0000.000	Undesignated	\$0.00	\$0.00	\$1,938.00	(\$1,938.00)	\$5,694.00	(\$7,632.00)	0.00%
	OBJECT: Undesignated - 0000	\$0.00	\$0.00	\$1,938.00	(\$1,938.00)	\$5,694.00	(\$7,632.00)	0.00%
	FUND: Employee Insurance Program Withholdings - 855	\$0.00	\$0.00	\$1,938.00	(\$1,938.00)	\$5,694.00	(\$7,632.00)	0.00%
Grand Total:		\$33,703,902.82	\$515,570.33	\$4,476,331.08	\$29,227,571.74	\$11,911,681.64	\$17,315,890.10	51.38%

End of Report



GME Home
Administer
Search
Inbox
Funding
Reimbursement Requests
LEA Document Library
Address Book
Contact ADE
Document Library
Help
GME Sign Out

Nosie, Sharon

Production

Session Timeout
00:59:55

Budget Overview

San Carlos Unified District (040220000) Public District - FY 2015 - State Tutoring-Fall - Rev 0 - State Tutoring-Fall

Go To

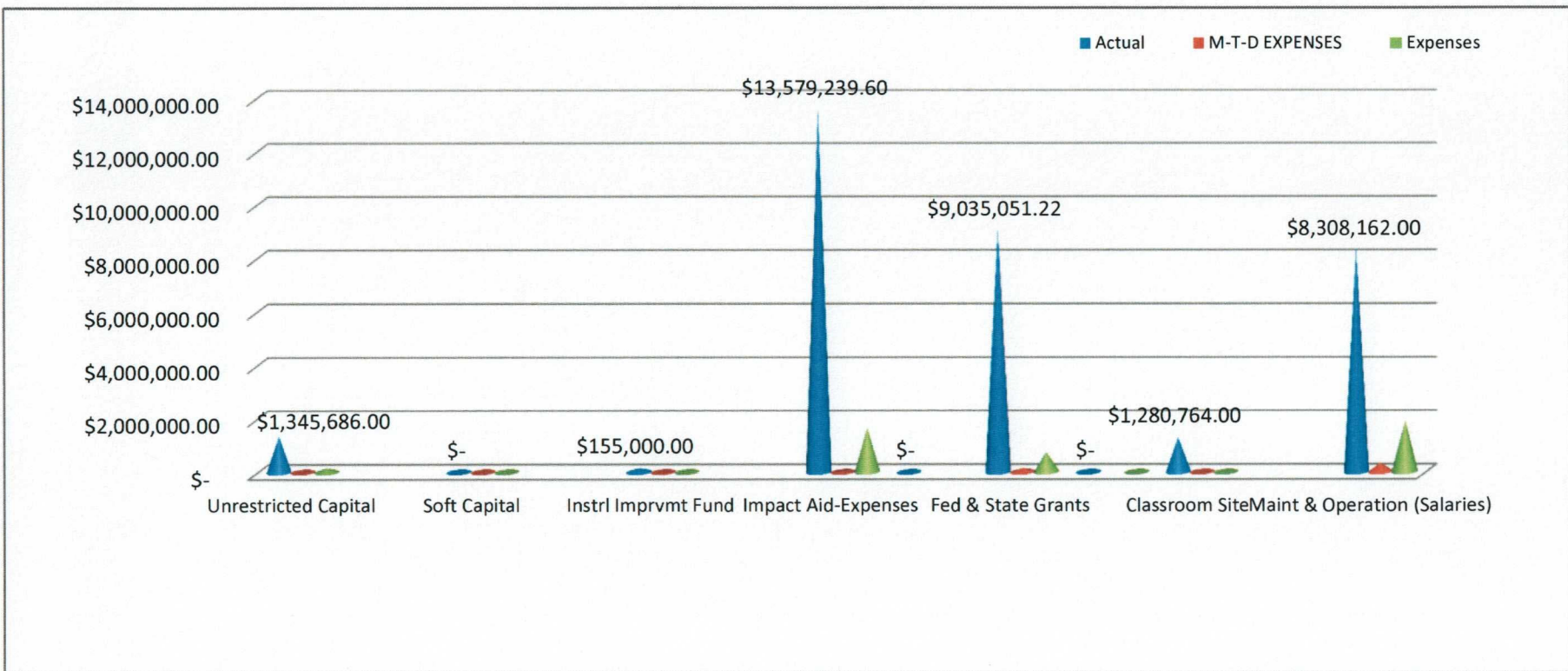
Hide Unbudgeted Categories

Function Code	1000 - Instruction	2100,2200,2600,2700 - Support Services (Students, Instr., Operation, Transport.)	2300,2400,2500,2900 - Support Services (General, School, Central Services, Other)	3000 - Operation of Non-Instructional Services	0000 - Other	Total
Object Code						
6100 - Salaries	5,666.67	0.00	0.00	0.00		5,666.67
6200 - Employee Benefits	1,133.33	0.00	0.00	0.00		1,133.33
6300 - Purchased Professional Services	0.00	0.00	0.00	0.00		0.00
6400 - Services	0.00	0.00	0.00	0.00		0.00
6500 - Other Purchased Services	0.00	0.00	0.00	0.00		0.00
6600 - Supplies	0.00	0.00	0.00	0.00		0.00
6700 - Property (Capital Outlay)					0.00	0.00
6800 - Other Expenses	0.00	0.00	0.00	0.00		0.00
6910 - Indirect Cost Recovery					0.00	0.00
0190 - Capital Outlay					0.00	0.00
Total	6,800.00	0.00	0.00	0.00	0.00	6,800.00
					Adjusted Allocation	6,800.00
					Remaining	0.00

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 Arizona Department of Education | 1535 West Jefferson Street | Phoenix, Arizona 85007 | (844) 893-9789 or local (602) 542-3901 | GrantsManagementGroup@azed.gov

FY 15		BEGINNING	M-T-D	Y-T-D	ENCUM	ENDING
FUND	DESCRIPTION	BUDGET	EXPENSES	EXPENSES	BRANCES	BALANCE
610	Unrestricted Capital	\$ 1,345,686.00	\$ -	\$ 164,039.71	\$ -	\$ 1,181,646.29
625	Soft Capital	\$ -	\$ -	\$ -	\$ -	\$ -
020	Instrl Imprvmt Fund	\$ 155,000.00	\$ 2,289.52	\$ 13,940.74	\$ 31,755.22	\$ 109,304.04
378	Impact Aid-Expenses	\$ 13,579,239.60	\$ 46,766.80	\$ 1,637,068.42	\$ 3,928,281.54	\$ 8,013,889.64
071-499	Fed & State Grants	\$ 9,035,051.22	\$ 142,239.16	\$ 738,374.32	\$ 2,447,913.55	\$ 5,848,763.35
010	Classroom Site	\$ 1,280,764.00	\$ 2,324.73	\$ 9,550.44	\$ 35,463.15	\$ 1,235,750.41
001	Maint & Operation (Salaries)	\$ 8,308,162.00	\$ 321,950.12	\$ 1,913,357.45	\$ 5,468,268.18	\$ 926,536.37
TOTALS		\$ 33,703,902.82	\$ 515,570.33	\$ 4,476,331.08	\$ 11,911,681.64	\$ 17,315,890.10



FY 2015 FUND	DESCRIPTION	BEGINNING BUDGET	M-T-D EXPENSES	Y-T-D EXPENSES	ENCUMBRANCES	ENDING BALANCE
001/1XX	Regular Education	\$ 7,198,449.00	\$ 275,315.99	\$ 1,708,886.70	\$ 4,866,058.37	\$ 623,503.93
001/200	Special Education	\$ 839,517.00	\$ 46,634.13	\$ 204,470.75	\$ 602,209.81	\$ 32,836.44
001/400	Transportation	\$ 270,196.00	\$ -	\$ -	\$ -	\$ 270,196.00
23%	TOTALS-Salaries	\$ 8,308,162.00	\$ 321,950.12	\$ 1,913,357.45	\$ 5,468,268.18	\$ 926,536.37

