



BUDGET WORK SHEETS
FOR FISCAL YEAR 2013

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A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)

(A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

I. A. Base year (FY) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.

B. Factor of 5%

C. ADM loss required to qualify (line I.A x line I.B)

D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

0.05
0.000

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

E. Tuition received in base year

F. Tuition received in fiscal year after base year

G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)

H. Enter the appropriate BSL adjustment factor:

For the first year after the base year, the BSL adjustment is .75

For the second year after the base year, the BSL adjustment is .50

For the third year after the base year, the BSL adjustment is .25

I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)

\$
\$
\$0.00
\$0.00

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:

1. By \$650,000 for the first year of the loss.

2. By \$600,000 for the second year following the loss.

3. By \$500,000 for the third year following the loss.

4. By \$300,000 for the fourth year following the loss.

5. By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:

1. By \$100,000 if it loses at least 50 students in the first year.

2. By \$200,000 if it loses an additional 50 students in the second year.

3. By \$325,000 if it loses an additional 50 students in the third year.

4. By \$200,000 in the fourth year if it was eligible for the third year loss.

5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR FY 2013 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS

(A.R.S. §15-943)

A. Unweighted Student Count	K-8	9-12
1. FY 2013 Non-AOI Student Count	925.539	333.643
2. FY 2013 AOI Full-Time Student Count	+	+
3. FY 2013 AOI Part-Time Student Count	+	+
4. Subtotal (lines A.1 through A.3)	= 925.539	= 333.643
5. District Sponsored Charter School Estimated ADM	+	+
6. Total Student Count	= 925.539	= 333.643

B. Use student count from line A.4 to determine weight.	SUPPORT LEVEL WEIGHTS FOR DISTRICTS			
	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
FY 2013 Student Count	-			333.643
Difference	=			166.357
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			0.067
Support Level Weight	+ 1.358	1.468	1.278	1.398
FY 2013 Adjusted Support Level Weight	=			1.465
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2013 Student Count	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
FY 2013 Adjusted Support Level Weight	=			
Student Count 600.00 or More Support Level Weight			1.158	1.268
Joint Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	10.640			x 1.450	= 15.428		
2. District (from line A.1, A.2, or A.3)							
a. K-8	925.539	0.000	0.000	x 1.158	= 1,071.774	0.000	0.000
b. 9-12	333.643	0.000	0.000	x 1.465	= 488.787	0.000	0.000
3. Charter School (from line A.5)							
a. K-8	0.000			x 1.158	= 0.000		
b. 9-12	0.000			x 1.268	= 0.000		
4. Total							
a. K-8 (C.2.a + C.3.a)	925.539	0.000	0.000		1,071.774	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	333.643	0.000	0.000		488.787	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	1,269.822	0.000	0.000		1,575.989	0.000	0.000

C. WORK SHEET FOR FY 2013 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(A.R.S. §§15-808, 15-943, as amended by Laws 2012, Ch. 300, §6, and 15-944.E)

WEIGHTED STUDENT COUNT

	Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
I. A. FY 2013 Non-AOI Student Count (from Work Sheet B, line C.5)	1,269.822				1,575.989
B. Student Count Add-ons					
1. Hearing Impairment	0.500	x	4.771	=	2.386
2. K-3	440.941	x	0.060	=	26.456
3. K-3 Reading (1)	440.941	x	0.040	=	17.638
4. English Learners (ELL)	18.340	x	0.115	=	2.109
5. MD-R, A-R, and SID-R	1.650	x	6.024	=	9.940
6. MD-SC, A-SC, and SID-SC	1.910	x	5.833	=	11.141
7. Multiple Disabilities Severe Sensory Impairment	0.000	x	7.947	=	0.000
8. Orthopedic Impairment (Resource)	1.500	x	3.158	=	4.737
9. Orthopedic Impairment (Self Contained)	1.000	x	6.773	=	6.773
10. Preschool-Severe Delay	1.840	x	3.595	=	6.615
11. DD, ED, MIID, SLD, SLI, & OHI	150.365	x	0.003	=	0.451
12. Emotional Disability (Private)	0.000	x	4.822	=	0.000
13. Moderate Intellectual Disability	3.000	x	4.421	=	13.263
14. Visual Impairment	0.000	x	4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)	1,061.987				101.509
II. FY 2013 Non-AOI Weighted Student Count					1,677.498
					(I.A + I.B.15, this column)
	AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
III. FY 2013 AOI FT Weighted Student Count (from Work Sheet C2, line II)	0.000	x	95%	=	0.000
IV. FY 2013 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	0.000	x	85%	=	0.000

CALCULATION OF FY 2013 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)					1,677.498
VI. A. Base Level Amount	\$3,267.72	- To include Teacher Compensation, use Base Level of	\$3,308.57		
		For Career Ladder and Optional Performance Incentive Program districts, add increase of			
		% approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (2)			\$ 3,308.57
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)					\$
C. Adjusted FY 2013 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)					\$ 3,308.57
VII. Result (line V x VI.C)					\$ 5,550,119.56
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)					1.0000
IX. Result (line VII x VIII)					\$ 5,550,119.56
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)					\$
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)					\$
XII. Increase for Career Ladder (A.R.S. §15-918.04) (2)					\$
XIII. FY 2011 Nonfederal Audit Service Actual Expenditures (3)	\$ 30,075.00	x	1.00	=	\$ 30,075.00
XIV. Decreases for Charter School Federal and State Monies Received				-	\$
XV. Decrease for Charter School Nonparticipation Adjustment				-	\$
XVI. Other Reductions:				-	\$
		(For FY 2013 this amount is zero, unless otherwise notified by ADE)			
XVII. FY 2013 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)					\$ 5,580,194.56
Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)		K-3			\$ 87,531.53
		K-3 Reading			\$ 58,356.56

- (1)

Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211, as added by Laws 2012, Ch. 300, §2
- (2)

In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 3% for FY 2013, 2% for FY 2014, and 1% for FY 2015.
- (3)

A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2011 **nonfederal** and **ARRA-related** audit expenditures on line XIII.
Enter the FY 2011 **federal** (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2011 AFR).
Enter the **total** FY 2011 audit expenditures from all funds to the right.
Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification) in the amounts reported on Line XIII or in this footnote.

C2. WORK SHEET FOR FY 2013 WEIGHTED STUDENT COUNT: AOI STUDENTS

(A.R.S. §§15-808 and 15-943, as amended by Laws 2012, Ch. 300, §6)

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2013 AOI FT Student Count (from Work Sheet B, line C.5)

- B. Student Count Add-ons
1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2013 AOI FT Weighted Student Count

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
0.000				0.000
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				0.000
				(I.A + I.B.15, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2013 AOI PT Student Count (from Work Sheet B, line C.5)

- B. Student Count Add-ons
1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (III.B.1 through III.B.14)

IV. FY 2013 AOI PT Weighted Student Count

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
0.000				0.000
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				0.000
				(III.A + III.B.15, this column)

(1)

Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211, as added by Laws 2012, Ch. 300, §2

D. WORK SHEET FOR FY 2013 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2012, Ch. 300, §7 and Ch. 357, §4 , and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2013 State Support Level per Route Mile
I. 0.5 or Less	2.42
II. More than 0.5, through 1.0	1.97
III. More than 1.0	2.42

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported	
A. FY 2012 Approved Daily Route Miles	1,285.000
B. Number of Eligible Students Transported in FY 2012	1,093.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.176
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180 or 200, as applicable) <input type="checkbox"/> Check here if approved for 200 Days of Instruction	231,300.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.42
C. 1. FY 2012 Annual Expenditure for Bus Tokens	\$
2. FY 2012 Annual Expenditure for Bus Passes	\$
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 559,746.00
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 100,754.28
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2011 to Transport Pupils w/Disabilities for Extended School Year	
B. Estimated Route Miles Traveled in June 2012 to Transport Pupils w/Disabilities for Extended School Year	
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2013 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 660,500.28
VI. Support Level Change	
A. FY 2012 Transportation Support Level	\$ 647,860.36
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 12,639.92

TRCL CALCULATION

VII. FY 2012 Transportation Revenue Control Limit	\$ 1,214,219.49
VIII. FY 2013 Transportation Revenue Control Limit	
A. Preliminary FY 2013 Transportation Revenue Control Limit (VI.B + VII)	\$ 1,226,859.41
B. 120% of FY 2013 Transportation Support Level (V x 1.20)	\$ 792,600.34
C. Adjusted FY 2013 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 1,214,219.49
D. FY 2013 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 1,214,219.49

E. WORK SHEET FOR FY 2013 DISTRICT SUPPORT LEVEL (DSL) AND
REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2013 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	\$ 5,580,194.56
II. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$
III. FY 2013 Transportation Support Level (from Work Sheet D, line V)	\$ 660,500.28
IV. FY 2013 District Support Level (sum of lines I through III)	\$ 6,240,694.84

CALCULATION OF THE RCL

V. FY 2013 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 5,580,194.56
VI. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VII. FY 2013 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 1,214,219.49
VIII. FY 2013 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ 6,794,414.05

F. WORK SHEET FOR FY 2013 CONSOLIDATION/UNIFICATION ASSISTANCE
(A.R.S. §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	
II. FY 2013 District Support Level (line I + Work Sheet E, line IV)	\$ 0.00
III. FY 2013 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	\$ 0.00

G. WORK SHEET FOR FY 2013 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON
SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.D)

I. High School Student Count Tuitioned Out (from Work Sheet O, line 6)	0.000
II. High School Student Count Transported by District of Residence to District of Attendance	
III. High School Student Count Taught by District of Residence (from Work Sheet B, line A.4 column for 9-12)	0.000
IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12)	0.000

H. WORK SHEET FOR FY 2013 CAPITAL OUTLAY REVENUE LIMIT (CORL)

(A.R.S. §15-961.A-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT

	K-8	9-12
I. FY 2013 Actual Student Count: .001 - 99.999		
CORL per Student Count	\$ 272.75	\$ 329.41
II. FY 2013 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 333.643
C. Difference	= 0.000	= 166.357
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.067
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 1.465
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 309.54
III. FY 2013 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2013 Actual Student Count: 600.000 or More & JTED		
CORL per Student Count	\$ 225.76	\$ 267.94

CALCULATIONS FOR CORL

	PSD	K-8	9-12
V. Capital Outlay Base			
A. FY 2013 Student Count (from Work Sheet B, line C.1 and A.4)	10.640	925.539	333.643
B. CORL per Student Count (from Table above)	x \$ 225.76	x \$ 225.76	x \$ 309.54
C. Capital Outlay Base (line V.A x line V.B)	= \$ 2,402.09	= \$ 208,949.68	= \$ 103,275.85
VI. Capital Outlay Growth Factor			
A. FY 2013 Student Count (from line V.A above)		1,269.822	
B. FY 2012 Student Count		÷ 1,302.122	
C. FY 2013 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= 0.9752	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 2,402.09	\$ 208,949.68	\$ 103,275.85
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x 1.0000	x 1.0000	x 1.0000
C. FY 2013 CORL (VII.A x VII.B)	= \$ 2,402.09	= \$ 208,949.68	= \$ 103,275.85
D. CORL for High School Textbooks			
1. FY 2013 Actual 9-12 Student Count (from Work Sheet B, line A.4)			333.643
2. Support Level Amount for Textbooks			x \$ 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 23,248.24
E. 9-12 CORL			
1. FY 2013 9-12 CORL [9-12(VII.C)+VII.D.3] (to Budget, page 7, line 2.a)			= \$ 126,524.09
2. 9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 49,111.57
3. Adjusted FY 2013 9-12 CORL (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 77,412.52
F. PSD and K-8 CORL			
1. FY 2013 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Budget, page 7, line 2.a)			= \$ 211,351.77
2. PSD and K-8 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 82,038.27
3. Adjusted FY 2013 PSD and K-8 CORL (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 129,313.50

I. WORK SHEET FOR FY 2013 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2012, Ch. 300, §1)

TABLE TO CALCULATE SCA PER STUDENT COUNT

	K-8	9-12
I. FY 2013 Actual Student Count: 0.001 - 99.999		
SCA per Student Count	\$ 271.83	\$ 271.83
II. FY 2013 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 333.643
C. Difference	= 0.000	= 166.357
D. Weight Adjustment Factor	x 0.0003	x 0.0003
E. Support Level Weight Increase	= 0.000	= 0.050
F. Support Level Weight	+ 1.278	+ 1.278
G. Adjusted Support Level Weight	= 0.000	= 1.328
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 258.03
III. FY 2013 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0012
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.158
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2013 Actual Student Count: 600.000 or More & JTED		
SCA per Student Count	\$ 225.00	\$ 225.00

CALCULATIONS FOR SCA

	PSD	K-8	9-12
V. FY 2013 SCA			
A. FY 2013 Actual Student Count (from Work Sheet B, line C.1 and A.4 or Work Sheet G, line IV for Type 03 districts)	10.640	925.539	333.643
B. FY 2013 SCA per Student Count (from Table above)	x \$ 225.00	x \$ 225.00	x \$ 258.03
C. FY 2013 SCA (line V.A x line V.B)	= \$ 2,394.00	= \$ 208,246.28	= \$ 86,089.90
D. Additional Assistance			
1. FY 2013 Charter School Student Count (from Work Sheet B, line A.5)		0.000	0.000
2. Assistance per Student		x \$ 1,654.41	x \$ 1,928.19
3. FY 2013 Additional Assistance (line V.D.1 x line V.D.2)		= \$ 0.00	= \$ 0.00
4. Adjustment to Additional Assistance, if applicable		- \$	- \$
5. Adjusted FY 2013 Additional Assistance (line V.D.3 - V.D.4)		= \$ 0.00	= \$ 0.00
E. PSD and K-8 SCA			
1. FY 2013 PSD and K-8 SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] (to Budget, page 8, line B.9)		= \$ 210,640.28	
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)		- \$ 174,863.96	
3. Adjusted FY 2013 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)		= \$ 35,776.32	
F. 9-12 SCA			
1. FY 2013 9-12 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, page 8, line B.9)			= \$ 86,089.90
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			- \$ 71,467.91
3. Adjusted FY 2013 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)			= \$ 14,621.99

DISTRICT NAME	San Carlos	COUNTY	Gila	CTD NUMBER	040220000
J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)					
NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.					
		PSD-8		9-12	
I.	A. Total FY 2013 PSD and K-8 Weighted State Aid Student Count				
	1. PSD (from Work Sheet B, line C.1)	15.428			
	2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	1,071.774			
	B. Total FY 2013 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	1,087.202 (I.A.1 + I.A.2)		488.787 (from Work Sheet B, line C.4.b)	
	C. Total FY 2013 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		1,575.989		
	D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6899		0.3101	
II.	A. Lesser of District Support level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 6,240,694.84		
	B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 4,305,455.37		\$ 1,935,239.47	
III.	A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)				
	1. Adjusted FY 2013 Capital Outlay Revenue Limit (from Work Sheet H)	\$ 129,313.50 (from Work Sheet H, line VII.F.3)		\$ 77,412.52 (from Work Sheet H, line VII.E.3)	
	2. Adjusted FY 2013 Soft Capital Allocation (from Work Sheet I)	\$ 35,776.32 (from Work Sheet I, line V.E.3)		\$ 14,621.99 (from Work Sheet I, line V.F.3)	
	3. Total FY 2013 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 4,470,545.19		\$ 2,027,273.98	
	4. 2012 Primary Assessed Valuation ÷ 100	\$ 18,149.44		\$ 18,149.44	
	5. 2012 Salt River Project (SRP) Valuation ÷ 100	\$		\$	
	6. 2012 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$		\$	
	7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$ 18,149.44		\$ 18,149.44	
	8. Qualifying Tax Rate	x \$ 1.7682		x \$ 1.7682	
	9. Qualifying Levy (III.A.7 x III.A.8)	\$ 32,091.84		\$ 32,091.84	
	10. FY 2013 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$ 4,438,453.35		\$ 1,995,182.14	
	11. FY 2013 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2013 this amount is zero, unless otherwise notified by ADE.)	- \$ 0		- \$ 0	
	12. Total FY 2013 Equalization Assistance (III.A.10 - III.A.11) (1)	\$ 4,438,453.35		\$ 1,995,182.14	
	B. For Common School Districts NOT Within a High School District (Type 03)				
	1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)		\$ 0.00		
	2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		- \$ 0.00		
	3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$ 0.00		
	4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0.00 (line III.B.3 x I.D)		\$ 0.00 [(line III.B.3 x I.D)+III.B.2]	
	5. Adjusted FY 2013 Capital Outlay Revenue Limit (from Work Sheet H)	\$ 0.00 (from Work Sheet H, line VII.F.3)		\$ 0.00 (from Work Sheet H, line VII.E.3)	
	6. Adjusted FY 2013 Soft Capital Allocation (from Work Sheet I)	\$ 0.00 (from Work Sheet I, line V.E.3)		\$ 0.00 (from Work Sheet I, line V.F.3)	
	7. FY 2013 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$ 0.00		\$ 0.00	
	8. 2012 Primary Assessed Valuation ÷ 100	\$		\$	
	9. 2012 Salt River Project (SRP) Valuation ÷ 100	\$		\$	
	10. 2012 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$		\$	
	11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	\$ 0.00		\$ 0.00	
	12. Qualifying Tax Rate	x \$		x \$	
	13. Qualifying Levy (III.B.11 x III.B.12)	\$ 0.00		\$ 0.00	
	14. FY 2013 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	\$ 0.00		\$ 0.00	
	15. FY 2013 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2013 this amount is zero, unless otherwise notified by ADE.)	- \$ 0		- 0	
	16. Total FY 2013 Equaliztion Assistance (III.B.14 - III.B.15)	\$ 0.00		\$ 0.00	
(1)	Laws 2012, Ch. 300, §12, requires that state aid for a joint technical education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid	\$0.00			

K. WORK SHEET FOR FY 2013 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2013, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:			
A. Phase down base			\$ 150,000.00
B. FY 2013 actual K-8 student count			
C. Small school student count limit	-	125.000	
D. Student count above the small school limit (I.B - I.C)	=	0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x		
F. Weighted student count above small school limit (I.D x I.E)	=	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	3,308.57	
H. Phase down reduction factor (I.F x I.G)	-	\$	0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$	0.00
II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:			
A. Phase down base			\$ 350,000.00
B. FY 2013 actual 9-12 student count			
C. Small school student count limit	-	100.000	
D. Student count above the small school limit (II.B - II.C)	=	0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x		
F. Weighted student count above small school limit (II.D x II.E)	=	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	0.00	
H. Phase down reduction factor (line II.F x II.G)	-	\$	0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$	0.00
III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).			
		\$	
IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)			
		\$	0.00
V. 10% of the District's Total RCL			
		\$	
VI. Maximum override, subject to an election (Greater of line IV or line V)			
		\$	0.00

TABLE A: GRADES K-8		SMALL ISOLATED	SMALL
Student Count Constant		500.000	500.000
FY 2013 Student Count (line I.B above)	-	0.000	0.000
Difference	=	0.000	0.000
Weight Adjustment Factor	x	0.0005	0.0003
Support Level Weight Increase	=	0.000	0.000
Support Level Weight	+	1.358	1.278
FY 2013 Adjusted Support Level Weight (Enter on line I.E above)	=	0.000	0.000

TABLE B: GRADES 9-12			
Student Count Constant		500.000	500.000
FY 2013 Student Count (line II.B above)	-	0.000	0.000
Difference	=	0.000	0.000
Weight Adjustment Factor	x	0.0005	0.0004
Support Level Weight Increase	=	0.000	0.000
Support Level Weight	+	1.468	1.398
FY 2013 Adjusted Support Level Weight (Enter on line II.E above)	=	0.000	0.000

K2. WORK SHEET FOR FY 2013 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE

(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2013, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2013 K-8 student count

B. Small school student count limit

C. Student count above the small school limit (I.A - I.B)

D. Phase-down factor

E. Result (Line I.C x I.D)

F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)

G. K-8 Revenue Control Limit

H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)

-

=

x

=

=

x

\$

125.000

0.000

0.0045

0.0000

0.0000

0.00

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2013 9-12 student count

B. Small school student count limit

C. Student count above the small school limit (II.A - II.B)

D. Phase-down factor

E. Result (Line II.C x II.D)

F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)

G. 9-12 Revenue Control Limit

H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)

-

=

x

=

=

x

\$

100.000

0.000

0.0065

0.0000

0.0000

0.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

\$

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)

\$

V. 10% of the District's Total RCL

\$

VI. Maximum override, subject to an election (Greater of Line IV or Line V)

\$

0.00

0.00

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L. WORK SHEET FOR FY 2013 IMPACT AID FUND (ESEA, TITLE VIII)

(A.R.S. §15-905.R)

(For school districts that receive ESEA, Title VIII monies.)

I.	FY 2013 Impact Aid revenue		\$	7,375,737
II.	Impact Aid revenue deposited in FY 2013 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		- \$	
III.	A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$	553,719	
	B. Impact Aid revenue transferred in FY 2013 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A		- \$	553,719
IV.	Impact Aid revenue transferred in FY 2013 to the M&O Fund to reduce or eliminate taxes		- \$	32,092
	V. FY 2012 Ending Cash Balance in the Impact Aid Fund		+ \$	11,631,367
VI.	FY 2013 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)		= \$	18,421,293

M. WORK SHEET FOR CALCULATION OF THE FY 2013 MAINTENANCE AND OPERATION (M&O) FUND

BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

1.	a.	General Budget Limit (GBL) (from FY 2012 latest revised Budget, page 7, line 10)	\$	7,382,067.00
	b.	Adjustments to the GBL from FY 2012 BUDG75	\$	
	c.	Adjusted GBL	\$	7,382,067.00
2.	a.	Budgeted M&O expenditures (from FY 2012 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	7,382,067.00
	b.	Adjustments to the GBL (from line 1.b)	\$	0.00
	c.	Adjusted Budgeted Expenditures	\$	7,382,067.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	7,382,067.00
4.		M&O actual expenditures	\$	7,140,985.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$	241,082.00

Note: For lines 6.a through 6.h deduct the FY 2012 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2012 Budget		Actual		Unexpended Budget
6.	a.	Special Program Override	\$	0.00	- \$	= \$ 0.00
	b.	Desegregation	\$	0.00	- \$	= \$ 0.00
	c.	Tuition Out Debt Service	\$	0.00	- \$	= \$ 0.00
	d.	Dropout Prevention Programs	\$	0.00	- \$	= \$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$	0.00	- \$	= \$ 0.00
	f.	Career Ladder	\$		- \$	= \$ 0.00
	g.	Optional Performance Incentive Program	\$		- \$	= \$ 0.00
	h.	Performance Pay	\$	0.00	- \$	= \$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]				= \$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)				\$ 241,082.00
8.	a.	FY 2012 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site				\$ 6,898,007.81
	b.	Growth Adjustment (FY 2012 BUDG75)				
	c.	Factor of 4%			x	0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]				\$ 275,920.31
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)				\$ 241,082.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2012 M&O Fund ending cash balance)				\$
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]				\$ 241,082.00

O. WORK SHEET FOR FY 2013 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

[For Common School Districts NOT within a High School District (Type 03)]

Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	
1.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	Total HS Count:		0.00				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:						0.00

Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)

	Attending District Name	E	F	Increase to DSL and RCL (A x F)
		M&O, UCO, & SCA Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):			0.00

- (1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)
- For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.
- (2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.G)
- For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

S. WORK SHEET FOR FY 2013 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2013 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	0.00	
B.	Capital Outlay Revenue Limit (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	0.00	
C.	Soft Capital Allocation (from Work Sheet I, lines V.E.3 and V.F.3)	+	0.00	
D.	FY 2013 Equalization Assistance Before Adjustments (Lines A + B + C)			= \$ 0.00
E.	FY 2013 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2013 this amount is zero, unless otherwise notified by ADE)			- \$ 0.00
F.	FY 2013 Equalization Assistance (I.D - I.E)			= \$ 0.00

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2012	\$		
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	\$	0.00
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	\$	0.00
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 or	\$	0.00	
	2. 10% of the FY 2013 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$		
	3. Up to 5% of the FY 2013 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	4. Line B.2 plus B.3	=	\$	0.00
	5. The lesser of line B.1 or B.4			\$ 0.00

Work Sheet	Reference	Instruction
General		<p>These instructions are provided to help school districts prepare the budget work sheets. Within the work sheets, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page.</p> <p>Districts should complete the work sheets, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.</p> <p>Only Work Sheets O and S are required to be revised, as applicable, after the budget is originally adopted. See the Expenditure Budget instructions for page 7, lines 1(c), 7, and 8(b) for information on revising Work Sheets O and S.</p>
B	Lines A.1, A.2 and A.3	<p>Obtain separate student counts for Non-AOI, AOI Full-Time, and AOI Part-Time from ADE report "2011-2012 Recalculated State Aid ADM Counts," ADMS 46-1, available on ADE's Web site.</p> <p>Do not include any charter school student counts.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students actually taught by the Type 03 district, if any.</p>
B	Line A.5	<p>Pupils new to the district attending a district-sponsored charter school and pupils who attended a district-sponsored charter school in FY 2012 and will be attending a district-sponsored charter school in FY 2013. For budget adoption, the district should use an estimated student count based on actual pupil registration at the charter school. After the 100th day, the student count must equal the actual ADM as provided in A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2012 (i.e., students included on line A.1 should not be included on line A.5).</p>
B	Line C.1	<p>Obtain PSD student count from ADE report "2011-2012 Recalculated State Aid ADM Counts," ADMS 46-1, available on ADE's Web site, for the 100th day.</p>

Work Sheet	Reference	Instruction
C, C2 C2	Lines I.B and III.B	<p>The FY 2013 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports, available on ADE's Web site:</p> <p>K-3 Student Counts for both the K-3 & K-3 Reading support level weights "2011-2012 Recalculated State Aid ADM Counts," ADMS 46-1</p> <p>ELL "Student Counts for Use in Budget Preparation," ELLS 28-1</p> <p>Children with Disabilities "Student Counts for Use in Budget Preparation," SPED 28</p> <p>Intellectual Disability was previously referred to as Mental Retardation. ADE will continue using the term Mental Retardation in FY 2013 data collection and reports.</p>
C, C2 C2	Line I.B.3 and III.B.3	<p>In accordance with A.R.S. §15-943, as amended by Laws 2012, Ch. 300, §6, a K-3 Reading support level weight was added on these lines.</p> <p>A.R.S. §15-211, as added by Laws 2012, Ch. 300, §2, requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades one, two, and three to the State Board of Education by October 1 each year beginning in October 2012. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on reading programs for pupils in Kindergarten programs and grades one, two, and three with particular emphasis on pupils in Kindergarten programs and grades one and two.</p> <p>To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, information was added below line XVII on Work Sheet C to calculate the portion of the district's base support level that is generated by the K-3 and K-3 Reading support level weights. ADE and the State Board of Education will issue further information on the reading program plans required to be submitted by October 1, 2012.</p>
C, C2 C2	Lines I.B.5 and III.B.5	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)
C, C2 C2	Lines I.B.6 and III.B.6	MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained)

Work Sheet	Reference	Instruction
C, C2 C2	Lines I.B.11 and III.B.11	DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)
C	Line VI.A	<p>In accordance with A.R.S. §15-919, the Superintendent of Public Instruction should have submitted its recommendations on applications for the Optional Performance Incentive Program for FY 2013 to the State Board by May 15, 2012. However, if the Superintendent of Public Instruction submitted its recommendations to the State Board after May 15, a district with a pending application may increase its FY 2013 base level amount for the Optional Performance Incentive Program by the amount the district anticipates will be authorized by the State Board. However, if State Board approval is not received by October 1, 2012, the district must recalculate its Budget without the anticipated increase in the base level amount.</p> <p>See footnote 2 for career ladder and OPIP restrictions.</p>
C	Line VI.B	In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2013 must receive approval from ADE prior to July 1, 2012. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at the link below.
		www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx
C	Line VIII	Use the FY 2012 “Teacher Experience Index (TEI),” SDER 96, available on ADE’s Web site at the link below. Districts should print a copy or save an electronic copy for their records.
		www.ade.az.gov/sder/publicreports.asp

Work Sheet	Reference	Instruction
C	Line XIV	<p>In accordance with A.R.S. §15-185(D), districts sponsoring charter schools must reduce the BSL by the amount of monies received from federal and state agencies for the basic maintenance and operation of charter schools, except for Federal Impact Aid ESEA, Title VIII and state equalization assistance monies. Do not include supplemental federal or state grants received for a specific purpose such as ESEA Title I, IDEA Part B, stimulus grants, and federal food program reimbursements. Districts should not reduce the BSL by more than the amount by which the charter school increased the district's BSL and SCA.</p> <p>In accordance with A.R.S. §15-185, in the first year a district school becomes a charter school and is being operated for or by the same district, the sponsoring district must reduce the BSL on this line. The reduction is equal to the amount of the BSL and additional assistance received for those students who were enrolled in the district school in the prior year and are now enrolled at the charter school. Operated for or by the same district means the charter school is either governed by the same governing board or operated by the district in the same manner as other district schools, or is operated by an independent party contracted by the district.</p>
C	Line XV	A.R.S. allows districts to increase the BSL for teacher compensation, career ladder, optional performance incentive programs, and teacher experience index. However, districts that are approved for these programs, that are sponsoring charter schools that are not approved to participate in these programs, must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL.
D	Lines I.A and B	<p>Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's Web site.</p> <p>A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.</p>
D	Line II.A	In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2013 must receive approval from ADE prior to July 1, 2012. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at the link below.
		www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx
D	Lines II.C.1 and 2	Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. §15-901. Enter the FY 2012 annual expenditures by district schools other than charter schools for bus tokens and passes from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's Web site.

Work Sheet	Reference	Instruction
D	Line IV.A	The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's Web site.
D	Lines VI.A and VII	The FY 2012 Transportation Support Level and FY 2012 Transportation Revenue Control Limit used to determine the FY 2013 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's Web site.
F	Line I	Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues.
H	Line VI.B	Do not include charter school students in the FY 2012 student counts. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's Web site.
H	Lines VII.E.2 and VII.F.2	Laws 2012, Ch. 300, §§17 and 18, require ADE to reduce CORL for FY 2013. For budget adoption, districts may use the estimated reduction, calculated by ADE, of approximately \$95 per student count. However, the actual reduction amounts will vary and final reduction amounts will be determined after the final FY 2012 100th Day ADM and fiscal year assessed valuations are available on the APOR55-1 Report. Additionally, school districts with a student count of less than 1,100 will have a slightly lower reduction per student count and school districts with student counts greater than 1,100 will have a slightly higher reduction per student count.
I	Line V.D.4	In accordance with A.R.S. §15-185, as amended by Laws 2012, Ch. 300, §1, charter schools sponsored by school districts are eligible to receive additional assistance. However, in accordance with §11 of that law, ADE must reduce a portion of additional assistance for all charter schools in FY 2013. The adjusted additional assistance amount must be included in the funding provided to the district-sponsored charter school. For budget adoption, districts may use the estimated reduction, calculated by ADE, of \$107 per student count. However, the actual reduction amounts will vary and final reduction amounts will be determined after the final FY 2013 100th Day charter school ADM is available.
I	Lines V.E.2 and V.F.2	Laws 2012, Ch. 300, §§13 and 18 require ADE to reduce SCA for FY 2013. For budget adoption, districts may use the estimated reduction, calculated by ADE, of approximately \$185 per student count. However, the actual reduction amounts will vary and final reduction amounts will be determined after the final FY 2012 100th Day ADM and fiscal year assessed valuations are available on the APOR55-1 Report. Additionally, school districts with a student count of less than 1,100 will have a slightly lower reduction per student count and school districts with student counts greater than 1,100 will have a slightly higher reduction per student count.
J	Line I.B	Type 03 districts should only enter an amount in the 9-12 column if the district sponsors a charter high school and/or has State Board of Education permission to teach high school.

Work Sheet	Reference	Instruction
J	Lines III.A.8 and III.B.12	<p>If the adjustments described below do not apply, enter \$1.9585 for PSD-8 and 9-12, in the applicable column(s).</p> <p>For districts participating in a Career Ladder Program or Optional Performance Incentive Program per Laws 2011, Ch. 29, §32, the qualifying tax rate must be increased as follows:</p> <p>--for a high school district or a common district not within a high school district that does not offer instruction in high school subjects increase by 10 cents or the amount required in order to fund authorized budget capacity for the program for the fiscal year, whichever is less.</p> <p>--for a unified school district, a common school district not within a high school district or a common school district within a high school district that offers instruction in high school subjects increase the rate in each column by 10 cents (total increase of 20 cents) or the amount required in order to fund authorized budget capacity for the program for the fiscal year, whichever is less.</p> <p>In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for a joint technical education district is 5 cents.</p>
K	Line VI	Amount on page 7, line 3(a) cannot exceed this amount.

Work Sheet	Reference	Instruction
K2	Lines I.G and II.G	For a unified school district, separate the Revenue Control Limit into grade K-8 and grade 9-12 components based on the weighted student count as provided in A.R.S. §15-971(B)(2)(a).
K2	Line VI	Amount on page 7, line 3(a) cannot exceed this amount.
L	Line I	Include the amount from the most recent FY 2012 designated “Voucher for Impact Aid Section 8003 Payments,” “Total Payments Summary” line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments expected to be received after the FY 2012 encumbrance period and recorded in FY 2013 revenues.
L	Line III.B	Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference.
L	Line IV	This line could include the amount of the qualifying tax levy calculated on APOR 55 1, page 6 for districts that do not levy taxes.
M	Line 4 & Actual Column	For budget adoption, M&O actual expenditures should be based upon the FY 2012 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year.
M	Line 1.b and 8.b	These lines should be left blank for budget adoption and Work Sheet M is not required to be revised. Once the BUDG75 Report is available, districts may use Work Sheet M to recalculate carryforward amounts for reconciliation to ADE’s BUDG75 Report.
M	Line 6.f	In accordance with A.R.S. §15-918.04, districts may budget any unexpended budget balance in the M&O section attributable to the Career Ladder Program from FY 2012 for use only in the Career Ladder Program in FY 2013. The Career Ladder budget amount is the FY 2012 Work Sheet C, line VI.C dollar amount attributable to the percent increase for Career Ladder plus the Career Ladder budget balance carryforward from the FY 2012 Budget, page 7, line 8(h). Additionally, the amount calculated on this line is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(h).
M	Line 6.g	In accordance with A.R.S. §15-919.04, districts may budget any unexpended budget balance in the M&O section attributable to the Optional Performance Incentive Program (OPIP) from FY 2012 for use only in the FY 2013 OPIP. The OPIP budget amount is the FY 2012 Work Sheet C, line VI.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2012 Budget, page 7, line 8(i). Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(i). Pursuant to A.R.S. §15-919.06, the amount of the OPIP monies carried forward must be accounted for separately in districts’ records.

Work Sheet	Reference	Instruction
M	Line 6.h	In accordance with A.R.S. §15-920, districts may budget any unexpended budget balance in the M&O section attributable to the Performance Pay component in its salary schedule from FY 2012 for use in that component in FY 2013. The Performance Pay budget amount is the portion of FY 2012 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2012 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(j).
O	General	In accordance with A.R.S. §15-951, Type 03 common school districts may increase their Revenue Control Limit (RCL) and District Support Level (DSL) for tuition payable for high school students who attend school in another school district. However, the bond issues (Debt Service) portion of those costs that are included in the RCL and DSL are limited based on the number of students for which the resident district pays tuition; the remaining bond issues portion may be used to increase the General Budget Limit (GBL) on page 7.
O	General Continued	This worksheet allows those districts to budget the amount of tuition expenditures that will increase the DSL and RCL and the amount that will increase the GBL, based on the estimated tuition charges provided by the district of attendance. The estimated tuition for FY 2013 is to be provided by the District of Attendance by May 1 of the current year. Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly on the May 15 budget revision. (Note: Tuition bill charges may be reported by fund type. This relates to how the District of Attendance will apply tuition payments received; these are not the funds that the District of Residence must pay tuition from.)
O	Column A	Use the 100th day ADM as reported in the district's FY 2012 "Resident ADM and ADA," ADMS 540-1, available on ADE's Web site. This amount should agree to student counts included on the estimated tuition bill provided by the District of Attendance.
S	Line II.B.5	Amount on page 7, line 7 cannot exceed this amount.