BUDGET WORK SHEETS
For Fiscal Year 2012

WORK SHEET TITLE

B. WORK SHEET FOR FY 2012 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943)

A. Unweighted Student Count

			K-8		9-12
1.	FY 2012 Non-AOI Student Count		569.384		303.180
2.	FY 2012 AOI Full-Time Student Count	+	0.000	+	0.000
3.	FY 2012 AOI Part-Time Student Count	+	0.000	+	0.000
4.	Subtotal (lines 1 through 3)	=	569.384	=	303.180
5.	District Sponsored Charter School Estimated ADM	+	0.000	+	0.000
6.	Total Student Count	=	569.384	=	303.180

B. Use student count from line A.4 to determine weight.

SUPPORT LEVEL WEIGHTS FOR DISTRICTS

	DISTRICTS DESIGNATED AS ISOLATED		DISTRICTS 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 2012 Student Count	- .000	- 303.180	- .000	- .000
Difference	= .000	= 196.820	= .000	= .000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= .000	= .098	= .000	= .000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
FY 2012 Adjusted Support Level Weight	= .000	= **1.566**	= .000	= .000
Student Count 500.000 - 599.999				
Student Count Constant:	600.000	600.000	600.000	600.000
FY 2012 Student Count	- .000	- .000	- 569.384	- .000
Difference	= .000	= .000	= 30.616	= .000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= .000	= .000	= .037	= .000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
FY 2012 Adjusted Support Level Weight	= .000	= .000	= **1.195**	= .000
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	x Support Level Weight =	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	7.860			x 1.450 =	11.397		
2. District (from line A.1, A.2, or A.3)							
a. K-8	569.384	.000	.000	x 1.195 =	680.414	.000	.000
b. 9-12	303.180	.000	.000	x 1.566 =	474.780	.000	.000
3. Charter School (from line A.5)							
a. K-8	.000			x 1.158 =	.000		
b. 9-12	.000			x 1.268 =	.000		
4. Total							
a. K-8 (C.2.a + C.3.a)	569.384	.000	.000		680.414	.000	.000
b. 9-12 (C.2.b + C.3.b)	303.180	.000	.000		474.780	.000	.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	880.424	.000	.000		1166.591	.000	.000

C. WORK SHEET FOR FY 2012 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(A.R.S. §§15-808, 15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

		Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
I. A.	FY 2012 Non-AOI Student Count (from Work Sheet B, line C.5)	880.424				1166.591
B.	Student Count Add-Ons					
1.	Hearing Impairment	.000	x	4.771	=	.000
2.	K - 3	217.538	x	0.060	=	13.052
3.	English Learners (ELL)	6.140	x	0.115	=	.706
4.	MD-R, A-R and SID-R	4.710	x	6.024	=	28.373
5.	MD-SC, A-SC and SID-SC	1.000	x	5.833	=	5.833
6.	Multiple Disabilities Severe Sensory Impairment	.000	x	7.947	=	.000
7.	Orthopedic Impairment (Resource)	.000	x	3.158	=	.000
8.	Orthopedic Impairment (Self Contained)	.000	x	6.773	=	.000
9.	Preschool-Severe Delayed	.000	x	3.595	=	.000
10.	DD, ED, MIID, SLD, SLI AND OHI	106.445	x	0.003	=	.319
11.	Emotionally Disabled (Private)	.000	x	4.822	=	.000
12.	Moderate Intellectual Disability	2.000	x	4.421	=	8.842
13.	Visual Impairment	.000	x	4.806	=	.000
14.	Total Add-On Count (I.B.1 through I.B.13)	337.833				57.125
II.	FY 2012 Non-AOI Weighted Student Count					1223.716

(I.A. + I.B.14, this column)

		AOI Weighted Student Count	x	Funding Ratio	=	AOI Adjusted Weighted Student Count
III.	FY 2012 FT AOI Weighted Student Count (from Work Sheet C2, line II)	.000	x	0.950	=	.000
IV.	FY 2012 PT AOI Weighted Student Count (from Work Sheet C2, line IV)	.000	x	0.850	=	.000

CALCULATION OF FY 2012 BSL AND BRCL

V.	Total Weighted Student Count (line II + III + IV)			1223.716
VI. A.	Base Level Amount(5) $3,267.72 - To include Teacher Compensation, use Base Level of $3,308.57.		$	3,308.57
	For Career Ladder and Optional Performance Incentive Program districts, add increase of 0.00% approved by the district governing board (ARS §§15-918, 15-918.04, 15-919 and 15-919.04) (1)			
B.	Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.02)		$	.00
C.	Adjusted FY2012 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		$	3,308.57
VII.	Result (V x VI.C)		$	4,048,750.05
VIII.	Teacher Experience Index (TEI) (If actual TEI is less than 1.0000, use 1.0000)			1.0261
IX.	Result (VII x VIII)		$	4,154,422.43
X.	Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		$	0.00
XI.	Increase for Student Revenue Loss Phase Down (from Work Sheet A, line II)		$	0.00
XII.	FY 2010 Nonfederal Audit Service Actual Expenditures (2) $ 26800 x 1.00 =		$	26,800.00
XIII.	Decreases for Charter School Federal and State Monies Received		$	.00
XIV.	Decrease for Charter School Nonparticipation Adjustment		$	.00
XV.	Other Reductions: _____		$	.00
XVI.	FY 2012 BSL and BRCL (sum lines IX through XII minus lines XIII through XV) (to Work Sheet E, line I)		$	4,181,222.43

(1) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder program is 4% for FY 2012, 3% for FY 2013, 2% for FY 2014, and 1% for FY 2015.

(2) 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 include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2010 nonfederal and ARRA-related audit expenditures on line XII.

Enter the FY 2010 federal (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2010 AFR). $3001

Do not include costs of consulting or other non-audit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification) in the non-federal or federal audit services actual expenditures.

D. WORK SHEET FOR FY 2012 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2011, Ch. 29, §17, 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 2012 State Support Level per Route Mile
I.	0.5 or Less	$2.37
II.	More than .5, through 1.0	$1.93
III.	More than 1.0	$2.37

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 Districts (Type 05)
I. 1.0 or Less	.15	.10	.25
II. More than 1.0	.18	.12	.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported

   A. FY 2011 Approved Daily Route Miles   1,116.000

   B. Number of Eligible Students Transported in FY 2011   755.000

   C. Approved Daily Route Miles per Eligible Students Transported (I.A ÷ I.B) $ 1.478

II. To and From School Support Level

   A. Annual Route Miles (line I.A x 180)   200,880.000

   B. State Support Level per Route Mile (Use Table I based on I.C)   2.37

   C. 1. FY 2011 Annual Expenditure for Bus Tokens   0.00

       2. FY 2011 Annual Expenditure for Bus Passes   0.00

   D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2)] $ 476,085.60

III. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level

   A. Factor from Table II (based on I.C and district type)   .18

   B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A) $ 85,695.41

IV. Extended School Year Support Level for Pupils with Disabilities

   A. Actual Route Miles traveled in July and August 2010 to Transport Pupils w/Disabilities for Extended School Year   .000

   B. Estimated Route Miles Traveled in June 2011 to Transport Pupils w/Disabilities for Extended School Year   .000

   C. Total Extended School Year Route Miles (IV.A + IV.B)   .000

   D. State Support Level per Route Mile (use Table I based on I.C) $ 2.37

   E. Extended School Year Support Level for Pupils with Disabilities (IV.C. x IV.D.) $ .00

V. FY 2012 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III) $ 561,781.01

VI. Support Level Change

   A. FY 2011 Transportation Support Level $ 393,322.32

   B. Transportation Support Level Change (If result is negative, enter zero) (V. - VI.A) $ 168,458.69

TRCL CALCULATION

VII. FY 2011 Transportation Revenue Control Limit $ 686,887.90

VIII. FY 2012 Transportation Revenue Control Limit

   A. Preliminary FY 2012 Transportation Revenue Control Limit (VI.B + VII) $ 855,346.59

   B. 120% of FY 2012 Transportation Support Level (V x 1.20) $ 674,137.21

   C. Adjusted FY 2012 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.) $ 686,887.90

   D. FY 2012 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII) $ 686,887.90

E. WORK SHEET FOR FY 2012 DISTRICT SUPPORT LEVEL (DSL)
AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I.   FY 2012 Base Support Level / Base Revenue Control Limit (from Work Sheet C, line XVI) $ __4,181,222.43__

II. Tuition Out for High School Students (from Worksheet 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). $ __.00__

III. FY 2012 Transportation Support Level (from Work Sheet D, line V) $ __561,781.01__

IV. FY 2012 District Support Level (sum of lines I through III) $ __4,743,003.44__

CALCULATION OF THE RCL

V.   FY 2012 Base Support Level / Base Revenue Control Limit (from line I above) $ __4,181,222.43__

VI. Tuition Out for High School Students (from Worksheet 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). $ __.00__

VII. FY 2012 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D) $ __686,887.90__

VIII. FY 2012 Revenue Control Limit (sum of lines V through VII) [to Budget, Page 7, line 1(a)] $ __4,868,110.33__

F. WORK SHEET FOR FY 2012 CONSOLIDATION/UNIFICATION ASSISTANCE
(ARS §§15-912 and 15-912.01)

I.   Consolidation/Unification Increase for Transitional Costs incurred in first year $ __.00__

II. FY 2012 District Support Level (line I + Work Sheet E, line IV) $ __4,743,003.44__

III. FY 2012 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, Page 7, line 1(a)] $ __4,868,110.33__

G. WORK SHEET FOR FY 2012 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON
SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03)(ARS §15-951.D)

I.   High School Student Count Tuitioned Out (From Worksheet O, Line 6)   __.000__

II. High School Student Count Transported by District of Residence to District of Attendance   __.000__

III. High School Student Count Taught by District of Residence (from Worksheet B, Line A.4,
     column for 9-12)   __.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)   __.000__

H. WORK SHEET FOR FY 2012 CAPITAL OUTLAY REVENUE LIMIT (CORL)

(ARS §15-961.A-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT (1)

		K-8		9-12
I. FY 2012 Actual Student Count				
0.001 - 99.999				
CORL per Student Count		$272.75		$329.41
II. FY 2012 Actual Student Count				
100.000 - 499.999				
A. Student Count Constant		500.000		500.000
B. Actual Student Count	-	.000	-	303.180
C. Difference	=	.000	=	196.820
D. Weight Adjustment Factor	x	0.0003	x	0.0004
E. Support Level Weight Increase	=	.000	=	.079
F. Support Level Weight	+	1.278	+	1.398
G. Adjusted Support Level Weight	=	.000	=	1.477
H. Support Level Amount	x	$194.95	x	$211.29
I. CORL per Student Count	= $	.00	= $	312.08
III. FY 2012 Actual Student Count				
500.000 - 599.999				
A. Student Count Constant		600.000		600.000
B. Actual Student Count	-	569.384	-	.000
C. Difference	=	30.616	=	.000
D. Weight Adjustment Factor	x	0.0012	x	0.0013
E. Support Level Weight Increase	=	.037	=	.000
F. Support Level Weight	+	1.158	+	1.268
G. Adjusted Support Level Weight	=	1.195	=	.000
H. Support Level Amount	x	$194.95	x	$211.29
I. CORL per Student Count	= $	232.97	= $	.00
IV. FY 2012 Actual Student Count				
600.000 or More				
CORL per Student Count		$225.76		$267.94

CALCULATIONS FOR CORL

		PSD		K-8		9-12
V. Capital Outlay Base						
A. FY 2012 Student Count (from Work Sheet B, Line C1 and A.4)		7.860		569.384		303.180
B. CORL per Student Count (from Table above)	x $	225.76	x $	232.97	x $	312.08
C. Capital Outlay Base (line V.A. x line V.B)	= $	1,774.47	= $	132,649.39	= $	94,616.41
VI. Capital Outlay Growth Factor						
A. FY 2012 Student Count (from line V.A. above)			=	880.424		
B. FY 2011 Student Count			÷	995.151		
C. FY 2012 Capital Outlay Growth Factor (VI.A ÷ VI.B)			=	.8847		
VII. Capital Outlay Revenue Limit						
A. Capital Outlay Base (from line V.C)	$	1,774.47	$	132,649.39	$	94,616.41
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 2012 CORL (VII.A x VII.B)	= $	1,774.47	= $	132,649.39	= $	94,616.41
D. CORL for High School Textbooks						
1. FY 2012 Actual 9-12 Student Count (from Work Sheet B, Line A.4)						303.180
2. Support Level Amount for Textbooks					x	69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)					= $	21,125.58
E. 9-12 CORL						
1. FY 2012 9-12 CORL [9-12 (VII.C) + VII.D.3] (to Budget, page 7, line 2.a)					= $	115,741.99
2. 9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)						27,014.76
3. 9-12 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7,line 2.c)						.00
4. Total FY 2012 9-12 CORL (VII.E.1-VII.E.2-VII.E.3) (to Work Sheet J, line III.A.1 or III.B.5)						88,727.23
F. PSD and K-8 CORL						
1. FY 2012 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)(to Budget, page 7, line 2.a)					+ $	134,423.86
2. PSD and K-8 CORL Reduction for State Budget Adjustments (3) (to Budget, page 7, line 2.b)						32,764.24
3. PSD and K-8 CORL Reduction for ASRS Employer Contribution Change (4) (to Budget, page 7,line 2.c)						12,634.00
4. Total FY 2012 PSD and K-8 CORL (VII.F.1-VII.F.2-VII.F.3) (to Work Sheet J, line III.A.1 or III.B.5)						89,025.62

I. WORK SHEET FOR FY 2012 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2011, Ch. 29, §1)

TABLE TO CALCULATE SCA PER STUDENT COUNT

		K-8		9-12
I.	FY 2012 Actual Student Count **0.001 - 99.999**			
	SCA per Student Count	$271.83		$271.83
II.	FY 2012 Actual Student Count **100.000 - 499.999**			
	A. Student Count Constant	500.000		500.000
	B. FY 2012 Actual Student Count	− .000	−	303.180
	C. Difference	= .000	=	196.820
	D. Weight Adjustment Factor	x 0.0003	x	0.0003
	E. Support Level Weight Increase	= .000	=	.059
	F. Support Level Weight	+ 1.278	+	1.278
	G. Adjusted Support Level Weight	= .000	=	1.337
	H. Support Level Amount	x $194.30	x	$194.30
	I. SCA per Student Count	= $ .00	= $	259.78
III.	FY 2012 Actual Student Count **500.000 - 599.999**			
	A. Student Count Constant	600.000		600.000
	B. FY 2012 Actual Student Count	− 569.384	−	.000
	C. Difference	= 30.616	=	.000
	D. Weight Adjustment Factor	x 0.0012	x	0.0012
	E. Support Level Weight Increase	= .037	=	.000
	F. Support Level Weight	+ 1.158	+	1.158
	G. Adjusted Support Level Weight	= 1.195	=	.000
	H. Support Level Amount	x $194.30	x	$194.30
	I. SCA per Student Count	= $ 232.19	= $	.00
IV.	FY 2012 Actual Student Count **600.000 or More**			
	SCA per Student Count	$225.00		$225.00

CALCULATIONS FOR SCA

		PSD	K-8	9-12
V.	FY 2012 SCA			
	A. FY 2012 Actual Student Count (from Work Sheet B, line C.1 and A.4 or Work Sheet G, line IV Type 03 Districts)	7.860	569.384	303.180
	B. FY 2012 SCA per Student Count (from Table above)	x $ 225.00	x $ 232.19	x $ 259.78
	C. FY 2012 SCA (line V.A x line V.B)	= $ 1,768.50	= $ 132,205.27	= $ 78,760.10
	D. Additional Assistance			
	1. FY 2012 Charter School Student Count (from Work Sheet B, Line A.5)		$ .000	$ .000
	2. Assistance per student		x $ 1,621.97 *	x $ 1,890.38
	3. FY 2012 Additional Assistance (line V.D.1 x line V.D.2)		= $ .00	= $ .00
	4. Adjustment to Additional Assistance, if applicable		− $ .00	− $ .00
	5. Adjusted FY 2012 Additional Assistance (line V.D.3 - line V.D.4)		= $ .00	= $ .00
	E. PSD and K-8 SCA			
	1. FY 2012 PSD and K-8 SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] (to Budget, Page 8, line B.9)		+ $	133,973.77
	2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			55,843.35
	3. PSD and K-8 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)			12,634.00
	4. Adjusted FY 2012 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)			65,496.42
	F. 9-12 SCA			
	1. FY 2012 912 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, Page 8, line B.9)		= $	78,760.10
	2. 9-12 SCA Reduction for State Budget Adjustments, if applicable (to Budget, page 8, line B.11)			31,447.85
	3. 9-12 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)			.00
	4. Adjusted FY 2012 SCA (to Work Sheet J, line III.A.2 or III.B.6)			47,312.25

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 2012 PSD and K-8 Weighted State Aid Student Count		
	1. PSD (from Work Sheet B, line C.1)	**11.397**	
	2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Weighted Counts)	**680.414**	
B.	Total FY 2012 PSD-8 and 9-12 Weighted State Aid Student Count	**691.811**	**474.780**
	(Total Non-AOI and AOI Weighted Counts)	(I.A.1 + I.A.2)	(from Work Sheet B, line C.4.b)
C.	Total FY 2012 Weighted State Aid Student Count t (line I.B PSD-8 column + 9-12 column)	**1166.591**	
D.	PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	**.5930**	**.4070**
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)	**$4,743,003.44**	
B.	DSL/RCL PSD-8 and 9-12 Allocation(line I.D. x line II.A.)	**$2,812,601.04**	**$1,930,402.40**

III. A. For ALL Districts Except Common School Districts NOT Within a High School District, (Type 03)

		PSD-8	**9-12**
1.	Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	**$89,025.62** ·om Work Sheet H, line VII.F.4)	**$88,727.23** ·om Work Sheet H, line VII.E.4)
2.	Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	**$65,496.42** (from Work Sheet I, line V.E.4)	**$47,312.25** (from Work Sheet I, line V.F.4)
3.	Total FY 2012 Equalization Base (II.B + III.A.1 + III.A.2)	**$2,967,123.08**	**$2,066,441.88**
4.	2011 Primary Assessed Valuation ÷ 100	**$173,360.10**	**$173,360.10**
5.	2011 Salt River Project (SRP) Valuation ÷ 100	**$0.00**	**$0.00**
6.	2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	**$0.00**	**$0.00**
7.	TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	**$173,360.10**	**$173,360.10**
8.	Qualifying Tax Rate	x **1.7682**	x **1.7682**
9.	Qualifying Levy (III.A.7 x III.A.8)	**$306,535.33**	**$306,535.33**
10.	FY 2012 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	**$2,660,587.75**	**$1,759,906.55**
11.	FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2012 this amount is zero, unless otherwise notified by ADE.)	- **$0.00**	- **$0.00**
12.	Total FY 2012 Equalization Assistance (III.A.10-III.A.11)(1)	**$2,660,587.75**	**$1,759,906.55**

B. For Common School Districts NOT Within a High School District, (Type 03)

		PSD-8	**9-12**
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 2012 Capital Outlay Revenue Limit (from Work Sheet H)	**$0.00** (From Work Sheet H, line VII.F.4)	**$0.00** (From Work Sheet H, line VII.E.4)
6.	Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	**$0.00** (from Work Sheet I, line V.E.4)	**$0.00** (from Work Sheet I, line V.F4)
7.	FY 2012 Equalization Base (III.B.4 + III.B.5 + III.B.6)	**$0.00** (III.B.4 + III.B.5 + III.B.6)	**$0.00** (III.B.4 + III.B.5 + III.B.6)
8.	2011 Primary Assessed Valuation ÷ 100	**$0.00**	**$0.00**
9.	2011 Salt River Project (SRP) Valuation ÷ 100	**$0.00**	**$0.00**
10.	2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	**$0.00**	**$0.00**
11.	TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	**$0.00**	**$0.00**
12.	Qualifying Tax Rate	x **1.7682**	x **1.7682**
13.	Qualifying Levy (III.B.11 x III.B.12)	**$0.00**	**$0.00**
14.	FY 2012 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	**$0.00**	**$0.00**
15.	FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2012 this amount is zero, unless otherwise notified by ADE.)	- **$0.00**	- **$0.00**
16.	Total FY 2012 Equal. Assistance (III.B.14-III.B.15)	**$0.00**	**$0.00**

(1) Laws 2011, Ch. 29, §22, 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 $158,102.27

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M. WORK SHEET FOR CALCULATION OF THE FY 2012 MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (ARS §15-943.01)

1. a. General Budget Limit (GBL) (from FY 2011 latest revised Budget, page 7, line 10) $ **5,942,555.00**

    b. Adjustments to the GBL from FY 2011 BUDG75 (1)   - $ **0.00**

    c. Adjusted GBL $ **5,942,555.00**

2. a. Budgeted M&O expenditures (from FY 2011 latest revised Budget, page 1, line 31, Total Budget Year Column). $ **5,942,555.00**

    b. Adjustments to the GBL (from line 1.b)   - $ **0.00**

    c. Adjusted Budgeted Expenditures $ **5,942,555.00**

3. Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c). $ **5,942,555.00**

4. M&O actual expenditures $ **5,711,390.00**

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.) $ **231,165.00**

NOTE: For lines 6.a through 6.h deduct the FY 2011 actual expenditures from the budget amount. If the result is negative, enter zero.

			FY 2011 Budget		Actual	=	Unexpended Budget
6.	a.	Special Program Override	$ **0.00**	- $	**0.00**	= $	**0.00**
	b.	Desegregation	$ **0.00**	- $	**0.00**	= $	**0.00**
	c.	Tuition Out Debt Service	$ **0.00**	- $	**0.00**	= $	**0.00**
	d.	Dropout Prevention Programs	$ **0.00**	- $	**0.00**	= $	**0.00**
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	$ **0.00**	- $	**0.00**	= $	**0.00**
	f.	Career Ladder	$ **0.00**	- $	**0.00**	= $	**0.00**
	g.	Optional Performance Incentive Program	$ **0.00**	- $	**0.00**	= $	**0.00**
	h.	Performance Pay	$ **0.00**	- $	**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) $ **231,165.00**

8. a. FY 2011 Adjusted District Limit (RCL) from page 2 of the most recent ADE report 'Basic Calculations for Equalization Assistance-APOR 55-1', available on ADE's web site. $ **5,779,125.96**

    b. Growth Adjustment (FY 2011 BUDG75) (1)   **0.00**

    c. Factor of 4%   X **0.04**

9. Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c] $ **231,165.04**

10. Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9) $ **231,165.00**

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 2011 M&O Fund ending cash balance). $ **0.00**

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)]. $ **231,165.00**

(1) For budget adoption this line should be left blank. After the FY 2011 BUDG75 is available, districts should include adjustments for items not listed on lines 6.a through 6.h which were adjusted on the BUDG75.