


## SAN CARLOS UNIFIED SCHOOL DISTRICT NO. 20



### MEMORANDUM

To: Governing Board

Thru: Mrs. Catherine Steele  
Superintendent

From: Sharon Nosie   
Business Manager

Date: October 2, 2013

SUBJECT: Board Report

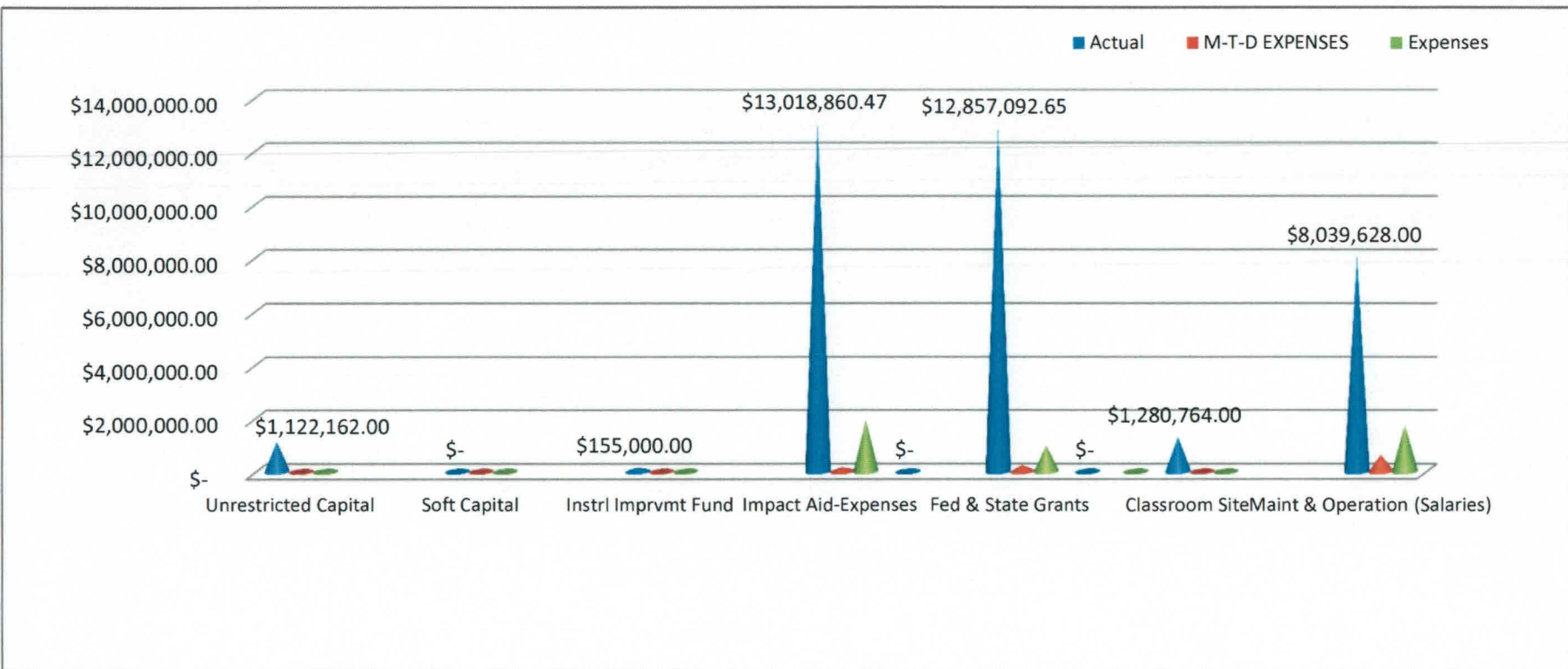
Attached is ADE's Memorandum 14-002 and apportionment of what we are to receive from the Az Dept of Education for this fiscal year 2014 on Equalization Assistance and that amount is \$ 3,783,141.13 by 9/25/2013. As to date we had three (3) adjustments and it refers to Preliminary Lump Sum Reduction Law 2013 1<sup>st</sup> Sp. Sess Chapter 3 Section 52 & 53 and FY 2014 Basic State Aid Rollover pay back payment per HB2001, Section 129.

The Classroom Site Fund Allocation for FY 2013 is at \$ 227.00 per Pupil Amount for a total of \$ 396,116.16 and so far we have received all payments to complete the year. For FY 2014 we have memo 14-014 attached and we are expecting \$ 524,718.30 at \$ 310.00 per pupil and we have received three (3) payments for this year for a total of \$ 87,453.06 received as to date.

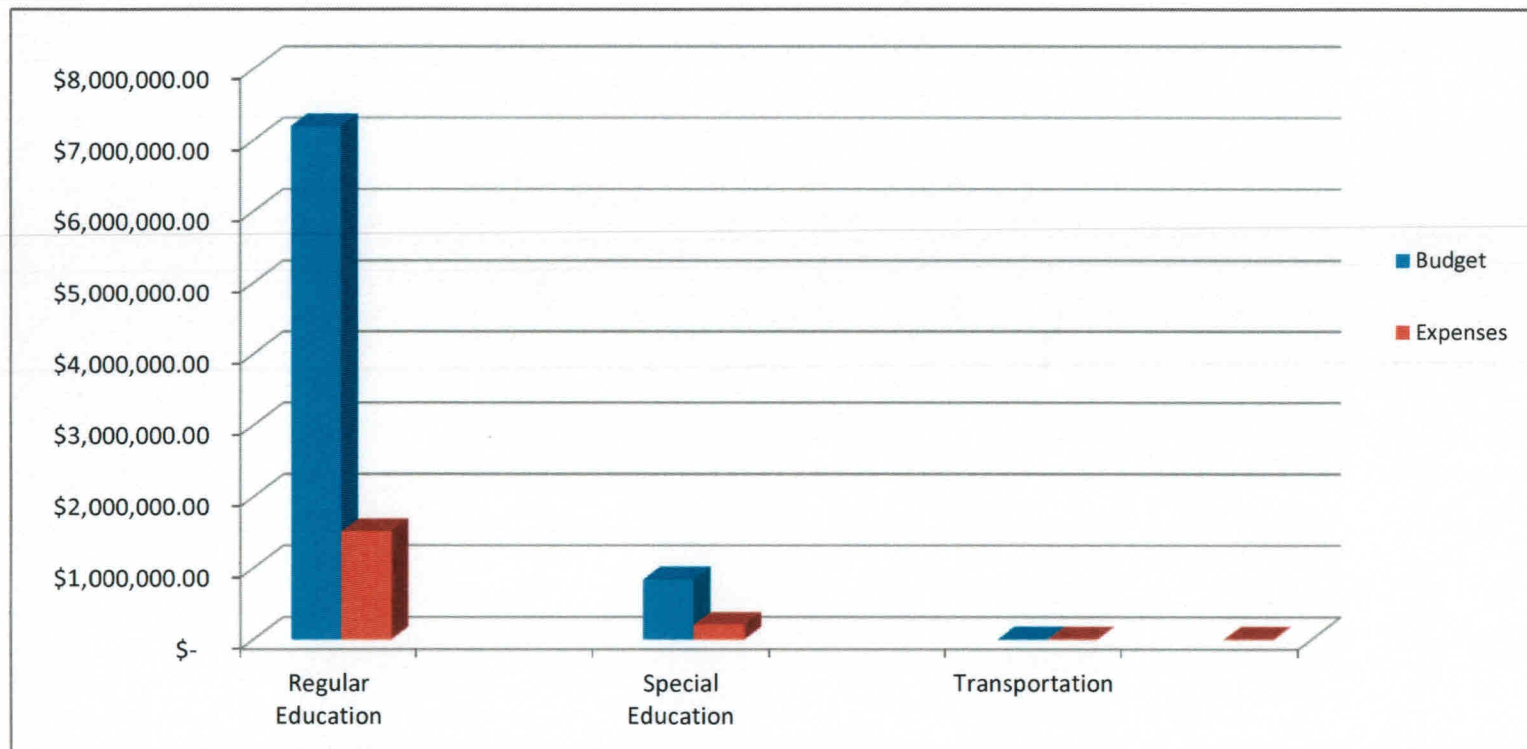
For FY 2013 our budget was \$ 36,693,367.36 and expended was \$ 22,906,147.01 balance is \$ 13,787,232.29. I am currently working on finishing up the completion report thru the Az Dept of Education for the eleven (11) grants we have. As for FY 2014 our total budget is \$ 36,473,507.12 expended to date is \$ 4,694,402.43 balance is \$ 13,958,466.65 after encumbrances. To date, we have three (3) grants from the Arizona Department of Education - \$ 116,437.46 for 2014 fiscal year.

Attached is a graph for FY 2013 M & O, Capital and Fed/State Grants for Expenditures & Balances.

FY 14		BEGINNING	M-T-D	Y-T-D	ENCUM	ENDING
FUND	DESCRIPTION	BUDGET	EXPENSES	EXPENSES	BRANCES	BALANCE
610	Unrestricted Capital	\$ 1,122,162.00	\$ -	\$ 46,241.95	\$ 449,626.67	\$ 626,293.38
625	Soft Capital	\$ -	\$ -	\$ -	\$ -	\$ -
020	Instrl Imprvmt Fund	\$ 155,000.00	\$ 4,357.32	\$ 14,402.19	\$ 30,107.66	\$ 110,490.15
378	Impact Aid-Expenses	\$ 13,018,860.47	\$ 172,084.12	\$ 1,921,795.55	\$ 10,096,424.75	\$ 1,000,640.17
071-499	Fed & State Grants	\$ 12,857,092.65	\$ 237,442.89	\$ 973,940.97	\$ 2,542,896.01	\$ 9,340,255.67
010	Classroom Site	\$ 1,280,764.00	\$ 5,341.41	\$ 19,682.36	\$ 37,138.13	\$ 1,223,943.51
001	Maint & Operation (Salaries)	\$ 8,039,628.00	\$ 633,175.10	\$ 1,718,339.41	\$ 4,664,444.82	\$ 1,656,843.77
	TOTALS	\$ 36,473,507.12	\$ 1,052,400.84	\$ 4,694,402.43	\$ 17,820,638.04	\$ 13,958,466.65



FY 2014 FUND	DESCRIPTION	BEGINNING BUDGET	M-T-D EXPENSES	Y-T-D EXPENSES	ENCUMBRANCES	ENDING BALANCE
001/1XX	Regular Education	\$ 7,200,111.00	\$ 556,085.04	\$ 1,511,839.55	\$ 4,095,732.48	\$ 1,592,538.97
001/200	Special Education	\$ 839,517.00	\$ 77,090.06	\$ 206,499.86	\$ 568,712.34	\$ 64,304.80
001/400	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS-Salaries	\$ 8,039,628.00	\$ 633,175.10	\$ 1,718,339.41	\$ 4,664,444.82	\$ 1,656,843.77







State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 14-002

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

**FROM:** Lyle Friesen, Director of School Finance

**DATE:** August 1, 2013

**SUBJECT:** August 1, 2013 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 August 1, 2013 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 August 1st, 2013 APOR calculations:**

- **State Aid Rollover:** For FY 2014, the rollover will be spread across all 12 scheduled payments. Each school district's portion of the rollover will be based on its annual State Equalization Assistance (APOR64-1, page 1) and Additional State Aid (APOR64-1, Page 2), rather than the payment amounts for specific months. Adjustments for legislated reductions (lump sum reductions to District Additional Assistance and caps on state aid to JTEDs) will also be considered. The FY 2014 rollover, \$952,627,700, will be allocated to Basic State Aid and Additional State Aid based on statewide totals prior to the allocation to individual school districts.
  - See page 4 of your APOR64-1 for annual rollover amounts. Rollover amounts will be reallocated in the spring.
- **District Additional Assistance:** The Capital Outlay Revenue Limit (CORL) calculation factors have been updated to reflect the combination of CORL and the Soft Capital Allocation (SCA), pursuant to A.R.S §15-961 as amended by Laws 2013, 1<sup>st</sup> Special Session, Chapter 3, Section 27. SCA Factors, except for Charter Additional Assistance, have been set to zero.
- **Student Counts:** Student counts reflect the results of the FY2013 processing of student detail submitted by June 30, 2013. 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>.  
FY 2013 ADMS46-1, SPED28, and ELLS28-1 reports, based on the FY 2013 statewide recalculations will be available for your review by August 1<sup>st</sup>.



State of Arizona  
Department of Education

- **Transportation Support Level (TSL):** Route miles from FY2013 are reflected in the August 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.
- **District Sponsored Charter School ADMS:** These student counts are based on FY2014 estimated ADMS data successfully submitted by July 13, 2013. The Estimated Counts Application will be open August 5<sup>th</sup> through August 15<sup>th</sup> for updating estimated counts.
- **Additional State-Aid (Secure Payment):** The FY2013 Additional State Aid amounts have been used in lieu of FY2014 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2014 from the Department of Revenue, which we expect to receive by the end of October 2013. **Assessed Valuations:** Tax Year 2013 values by district and county are used in the calculation of state aid in FY2014 for the August 1, 2013 apportionment. These values are provided by the AZ Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2013; these amounts will be updated once we receive the updated FY2014 voluntary contribution figures from SRP, which we expect to receive by the end of October 2013.
- **GPLET Value:** Tax Year 2013 values by district are used in the calculation of state aid in FY2014 for the August 1, 2013 apportionment). These values are provided by the Counties.
- **County Equalization Rate:** The county equalization rate established pursuant to A.R.S. § 15-994 is in effect for FY2014, and has been included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 1, 2013 apportionment payment.

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

**Arizona Department of Education**  
**Equalization Assistance and Additional State Aid Detail**

Apportionment Date : 10/01/2013

Run Date : 09/25/2013

Fiscal Year 2013 - 2014

Page : 1 of 4

**04 02 20 San Carlos Unified District**

## Equalization Assistance

Total Equalization Assistance		\$	7,034,005.06
County Equalization Assistance	(District's percent of total County Equalization = 0.3140452087)	\$	705,683.16
State Equalization Assistance		\$	6,328,321.90
Adjustments to Equalization Assistance Subtotal*		\$	-2,545,180.77
Net State Equalization		\$	3,783,141.13

## Equalization Assistance Payment Detail

Month	Monthly Apportionment	+	Advance	Adjustment Description	+	Adjustment Amount	=	Current Payment	Equalization Apportionment YTD	YTD %	Equalization Funded YTD	YTD %
August	\$311,175.85		\$0.00			\$0.00		\$311,175.85	\$311,175.85	8.22	\$311,175.85	8.22
September	\$319,541.40		\$0.00			\$0.00		\$319,541.40	\$630,717.25	16.67	\$630,717.25	16.67
October	\$315,068.03		\$0.00	See page 4.		\$289,456.86		\$604,524.89	\$945,785.28	24.99	\$1,235,242.14	32.65



**Arizona Department of Education**  
**Equalization Assistance and Additional State Aid Detail**

Apportionment Date : 10/01/2013

Run Date : 09/25/2013

Fiscal Year 2013 - 2014

Page : 4 of 4

**04 02 20 San Carlos Unified District**

## Equalization Assistance and Additional State Aid Adjustments

Adjustment Type	Date	Description	Amount
Equalization Assistance	8/1/2013	District Additional Assistance preliminary lump sum reductions pursuant to Laws 2013 1st Sp Sess Chapter 3 Sections 52 and 53	(\$432,959.20)
Equalization Assistance	9/1/2013	FY2014 Basic State Aid Rollover Adjustment per HB 2001, Section 129	(\$2,112,221.57)
Secured Payment	9/1/2013	FY2014 Additional State Aid Rollover Adjustment per HB 2001, Section 129	\$0.00
Equalization Assistance	10/1/2013	FY2013 Statewide Re-calculation Adjustment	\$289,456.86

ARIZONA DEPARTMENT OF EDUCATION  
2013 CSF CLASSROOM SITE FUND REPORT

**District/Charter of Attendance**

040220000 San Carlos Unified District

PSD Count	PSD Weight	PSD Weighted	K-8 Count	K-8 Weight	K-8 Weighted	9-12 Count	9-12 Weight	9-12 Weighted		Total Weighted
10.640	1.450	15.428	977.808	1.158	1,132.302	415.802	2.784	597.275		1,745.005
									<b>X Per Pupil Amount</b>	\$227.00
									=	\$396,116.16
<b>Total Statewide Weighted Student Count:</b>			1,294,451.266		<b>YTD Classroom Site Fund Revenues Available for Distribution:</b>		\$348,300,000.00			
<b>District/Charter Weighted Attending Student Count</b>			1,745.005		<b>District/Charter Percentage of Statewide Count:</b>		0.1348%			
<b>District/Charter Percentage of Statewide Count:</b>			0.1348%		<b>District/Charter Year To Date Due*:</b>		\$396,116.16			
					<b>Prior Distributions:</b>		\$363,106.48			
					<b>Current Distribution to District Charter:</b>		\$33,009.68			

\*Districts/Charters Year to Date Due will not exceed the amount due pursuant, to A.R.S. 15-973(B), calculated based on \$227.00 multiplied by the districts weighted attending student count.

Month	Collection Month*	Distribution Date	Annual Classroom Site Fund**	Prior Payments	Current Month Payment	YTD Payments
1	June 2012	09/28/2012	\$396,116.16	\$0.00	\$31,846.34	\$31,846.34
2	July 2012	10/23/2013	\$396,116.16	\$31,846.34	\$31,077.52	\$62,923.86
3	August 2012	11/23/2012	\$396,116.16	\$62,923.86	\$32,615.16	\$95,539.02
4	September 2012	12/21/2012	\$396,116.16	\$95,539.02	\$32,304.11	\$127,843.13
5	October 2012	01/23/2013	\$396,116.16	\$127,843.13	\$31,985.12	\$159,828.25
6	November 2012	02/22/2013	\$396,116.16	\$159,828.25	\$30,729.59	\$190,557.84
7	December 2012	03/13/2013	\$396,116.16	\$190,557.84	\$40,509.92	\$231,067.76
8	January 2013	04/19/2013	\$396,116.16	\$231,067.76	\$33,009.68	\$264,077.44
9	February 2013	05/16/2013	\$396,116.16	\$264,077.44	\$33,009.68	\$297,087.12
10	March 2013	06/10/2013	\$396,116.16	\$297,087.12	\$33,009.68	\$330,096.80
11	April 2013	07/02/2013	\$396,116.16	\$330,096.80	\$33,009.68	\$363,106.48
12	May 2013		\$396,116.16	\$363,106.48	\$33,009.68	\$396,116.16

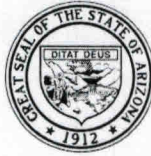
All funds received for the Classroom Site Fund have been distributed based on each district's or charter's weighted attending student count.

\*Month taxes collected by businesses.

\*\*Annualized, base on actual year-to-date revenues and statewide weighted student count.

**2013**





State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 14-014**

**TO:** Superintendents, Business Managers, Administrators, and Head Teachers  
**FROM:** Lyle Friesen, Director of School Finance  
**DATE:** September 25, 2013  
**SUBJECT:** Classroom Site Fund Allocation

The FY 2014 Classroom Site Fund (CSF) revenues are projected to be \$310.00 per weighted attending student count by the Joint Legislative Budget Committee (JLBC).

School Finance has completed the FY 2014 CSF payment #3 calculations. Actual distribution of the CSF payment is scheduled for Wednesday, September 25, 2013.

The report detailing the counts and weights used to determine the Classroom Site Fund allocation will be available on Wednesday, September 25, 2013 at <http://www.ade.az.gov/districts>. Each school district and charter school will have received 3/12ths of its FY 2014 annual CSF, which is based on a proportionate share of FY 2014 revenues

The Classroom Site Fund per weighted student count set by the Joint Legislative Budget Committee for Fiscal Year 2014 is \$310 for new FY 2014 budget capacity.

Please remember that Classroom Site Fund monies must be expended pursuant to A.R.S §15-977(A) and (H)

Each school district or charter school shall allocate:

- \* 40% of the monies for teacher compensation increases based on performance and employment related expenses
- \* 20% of the monies for teacher base salary increases and employment related expenses
- \* 40% of the monies for maintenance and operation purposes as prescribed in subsection H of this section.
  1. Class size reduction.
  2. Teacher compensation increases.
  3. AIMS intervention programs.
  4. Teacher development.
  5. Dropout prevention programs.
  6. Teacher liability insurance premiums.

<http://www.azleg.gov/FormatDocument.asp?inDoc=/ars/15/00977.htm&Title=15&DocType=ARS>

School Finance has begun to recapture the funds that were identified as overpaid through the CSF Recalculation in FY2013. Due to system restraints, our CSF reports will not be able to reflect these withholdings. Not all districts and charters have withholdings, however, if your wired amount does not match your reported payment, please check for your district/charter on the list at the following link to see if there was a withholding. We apologize for this inconvenience.

<http://www.azed.gov/finance/category/hot-topics/>

\*\*It is our goal to distribute the 12<sup>th</sup> payment for FY2014 by June 30, 2014. If you have questions concerning your calculated payment, please contact Chelsea Jemison via email at [Chelsea.Jemison@azed.gov](mailto:Chelsea.Jemison@azed.gov) or by phone at (602)542-8244.

**District/Charter of Attendance**

040220000 San Carlos Unified District

PSD Count	PSD Weight	PSD Weighted	K-8 Count	K-8 Weight	K-8 Weighted	9-12 Count	9-12 Weight	9-12 Weighted		Total Weighted
10.795	1.450	15.653	969.552	1.158	1,122.741	382.973	2.794	554.246		1,692.640
									X Per Pupil Amount	\$310.00
									=	\$524,718.30

Total Statewide Weighted Student Count:	1,299,680.389	YTD Classroom Site Fund Revenues Available for Distribution:	\$89,200,000.00
District/Charter Weighted Attending Student Count	1,692.640	District/Charter Percentage of Statewide Count:	0.1302%
District/Charter Percentage of Statewide Count:	0.1302%	District/Charter Year To Date Due*:	\$115,897.24
		Prior Distributions:	\$87,453.06
		Current Distribution to District Charter:	\$28,444.18

\*Districts/Charters Year to Date Due will not exceed the amount due pursuant, to A.R.S. 15-973(B), calculated based on \$310.00 multiplied by the districts weighted attending student count.

Month	Collection Month*	Distribution Date	Annual Classroom Site Fund**	Prior Payments	Current Month Payment	YTD Payments
1	June 2013	08/16/2013	\$523,840.44	\$0.00	\$43,653.37	\$43,653.37
2	July 2013	08/27/2013	\$524,718.30	\$43,653.37	\$43,799.69	\$87,453.06
3	August 2013	09/25/2013	\$524,718.30	\$87,453.06	\$28,444.18	\$115,897.24

All funds received for the Classroom Site Fund have been distributed based on each district's or charter's weighted attending student count.

\*Month taxes collected by businesses.

\*\*Annualized, base on actual year-to-date revenues and statewide weighted student count.

## San Carlos Unified School District No. 20

### Budget Summary-All Funds

From Date: 10/1/2013

To Date: 10/31/2013

Fiscal Year: 2012-2013

☐ 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

**Grand Total:**

\$36,693,367.36

\$0.00

\$22,906,147.01

\$13,787,220.35

(\$11.94)

\$13,787,232.29

37.57%

End of Report

## San Carlos Unified School District No. 20

### Budget Summary-All Funds

From Date: 9/15/2013

To Date: 10/31/2013

Fiscal Year: 2013-2014

☐ 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

**Grand Total:**

\$36,473,507.12

\$1,052,400.84

\$4,694,402.43

\$31,779,104.69

\$17,820,638.04

\$13,958,466.65

38.27%

End of Report





# Arizona

## Department of Education

[ADE Home Page](#) | [Grants Home Page](#) | [Glossary](#) | [Contacts](#) | [FAQ's](#)

### Project Summary Selection

#### Instructions

- Select the project by clicking the project number.
- To go back, click 'Go back'

Fiscal Year 2014

Grant ALL

Entity San Carlos Unified District : 04-02-20-000

Project Number

Show Projects

Go Back

\* Balance = Project Budget - Local Total - Paid to Date

Fiscal Year	Grant Name	Entity	Project Number	Project Budget	Local Total	Paid to Date	Balance*
2014	21st Century Community Learning Centers Renewal-Year 4	San Carlos Unified District : 04-02-20-000	<u>14FLCCY4-460611-03A</u>	89,910.00	0.00	8,000.00	81,910.00
2014	CTE Priority Program	San Carlos Unified District : 04-02-20-000	<u>14SCTDPP-460611-01A</u>	9,459.46	0.00	3,000.00	6,459.46
2014	Race to the Top - Year 3	San Carlos Unified District : 04-02-20-000	<u>14FSERY3-460611-02A</u>	17,068.00	0.00	0.00	17,068.00
Total				116,437.46	0.00	11,000.00	105,437.46