



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2012**

	WORK SHEET TITLE	PAGE
A.	Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional)	1
B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
C.	Base Support Level and Base Revenue Control Limit	3
C2.	Weighted Student Count: AOI Students	4
D.	Transportation Support Level and Transportation Revenue Control Limit	5
E.	District Support Level and Revenue Control Limit	6
F.	Consolidation/Unification Assistance.	6
G.	Soft Capital Allocation High School Student Count (Type 03)	6
H.	Capital Outlay Revenue Limit	7
I.	Soft Capital Allocation	8
J.	Equalization Base and Assistance	9
K.	Small School Adjustment Phase Down Limit	10
K2.	Maximum Small School Adjustment Override	11
L.	Impact Aid Fund (ESEA, Title VIII)	12
M.	Maintenance and Operation Fund Budget Balance Carryforward	13
O.	Tuition Out for High School Students	14
S.	Equalization Assistance for an Accommodation School	15

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
0.05
0
0

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
\$ 0
\$ 0
0
\$ 0

II. Notwithstanding A.R.S. §15-902.K, and 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 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	303.18
2. FY 2012 AOI Full-Time Student Count	+ 0	+ 0
3. FY 2012 AOI Part-Time Student Count	+ 0	+ 0
4. Subtotal (lines A.1 through A.3)	= 569.384	= 303.18
5. District Sponsored Charter School Estimated ADM	+ 0	+ 0
6. Total Student Count	= 569.384	= 303.18

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 2012 Student Count	- 0	303.18	0 0	
Difference	= 0	196.82	0 0	
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0	0.098	0 0	
Support Level Weight	+ 1.358	1.468	1.278	1.398
FY 2012 Adjusted Support Level Weight	= 0	1.566	0	0
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2012 Student Count	- 0	0	569.384 0	
Difference	= 0	0	30.616 0	
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	= 0	0	0.037 0	
Support Level Weight	+ 1.158	1.268	1.158	1.268
FY 2012 Adjusted Support Level Weight	= 0	0	1.195	0
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	7.86			x 1.450	=	11.397		
2. District (from line A.1, A.2, or A.3)								
a. K-8	569.384	0	0	x 1.195	=	680.414	0	0
b. 9-12	303.18	0	0	x 1.566	=	474.78	0	0
3. Charter School (from line A.5)								
a. K-8	0			x 1.158	=	0		
b. 9-12	0			x 1.268	=	0		
4. Total								
a. K-8 (C.2.a + C.3.a)	569.384	0	0			680.414	0	0
b. 9-12 (C.2.b + C.3.b)	303.18	0	0			474.78	0	0
5. Total Student Count (C.1 + C.4.a + C.4.b)	880.424	0	0			1166.591	0	0

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

I. A. **FY 2012 Non-AOI Student Count** (from Work Sheet B, line C.5)

Non-AOI Student Count	Support Level Weight	=	Non-AOI Weighted Student Count
880.424			1166.591

B. Student Count Add-ons

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

0	x	4.771	= 0
217.538	x	0.060	= 13.052
6.14	x	0.115	= 0.706
4.71	x	6.024	= 28.373
1	x	5.833	= 5.833
0	x	7.947	= 0
0	x	3.158	= 0
0	x	6.773	= 0
0	x	3.595	= 0
106.445	x	0.003	= 0.319
0	x	4.822	= 0
2	x	4.421	= 8.842
0	x	4.806	= 0
337.833			57.125
			1223.716
			(I.A + I.B.14, this column)

II. **FY 2012 Non-AOI Weighted Student Count**

III. **FY 2012 AOI FT Weighted Student Count** (from Work Sheet C2, line II)
 IV. **FY 2012 AOI PT Weighted Student Count** (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0	x	95%	=	0
0	x	85%	=	0

CALCULATION OF FY 2012 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)				1223.716
VI. A. Base Level Amount <u>\$3,267.72</u> - To include Teacher Compensation, use Base Level of <u>\$3,308.57</u>				
For Career Ladder and Optional Performance Incentive Program districts, add increase of <u>0</u> % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (1)				\$ 3308.57
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)				\$ 0
C. Adjusted FY 2012 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)				\$ 3308.57
VII. Result (line V x VI.C)				\$ 4048750.05
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)				1.0261
IX. Result (line VII x VIII)				\$ 4154422.43
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)				\$ 0
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)				\$ 0
XII. FY 2010 Nonfederal Audit Service Actual Expenditures (2) <u>\$ 26800</u> x 1.00				= \$ 26800
XIII. Decreases for Charter School Federal and State Monies Received				- \$ 0
XIV. Decrease for Charter School Nonparticipation Adjustment				- \$ 0
XV. Other Reductions:				- \$ 0
XVI. FY 2012 BSL and BRCL (sum lines IX through XII minus lines XIII through XV) (to Work Sheet E, line I)				\$ 4181222.43

(1) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs 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 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 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 nonfederal or federal audit services actual expenditures.

C2. WORK SHEET FOR FY 2012 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808 and 15-943)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2012 AOI FT Student Count (from Work Sheet B, line C.5)

B. Student Count Add-ons

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

II. FY 2012 AOI FT Weighted Student Count

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
0				0
0	x	4.771	=	0
0	x	0.060	=	0
0	x	0.115	=	0
0	x	6.024	=	0
0	x	5.833	=	0
0	x	7.947	=	0
0	x	3.158	=	0
0	x	6.773	=	0
0	x	3.595	=	0
0	x	0.003	=	0
0	x	4.822	=	0
0	x	4.421	=	0
0	x	4.806	=	0
0				0
				0 <small>(I.A + I.B.14, this column)</small>

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2012 AOI PT Student Count (from Work Sheet B, line C.5)

B. Student Count Add-ons

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

IV. FY 2012 AOI PT Weighted Student Count

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
0				0
0	x	4.771	=	0
0	x	0.060	=	0
0	x	0.115	=	0
0	x	6.024	=	0
0	x	5.833	=	0
0	x	7.947	=	0
0	x	3.158	=	0
0	x	6.773	=	0
0	x	3.595	=	0
0	x	0.003	=	0
0	x	4.822	=	0
0	x	4.421	=	0
0	x	4.806	=	0
0				0
				0 <small>(III.A + III.B.14, this column)</small>

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 0.5, 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 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 2011 Approved Daily Route Miles	1116
B. Number of Eligible Students Transported in FY 2011	755
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.478
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180)	200880
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
2. FY 2011 Annual Expenditure for Bus Passes	\$ 0
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 476085.6
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	0.18
A. Factor from Table II (based on I.C and district type)	
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 85695.41
IV. Extended School Year Support Level for Pupils with Disabilities	0
A. Actual Route Miles traveled in July and August 2010 to Transport Pupils w/Disabilities for Extended School Year	
B. Estimated Route Miles Traveled in June 2011 to Transport Pupils w/Disabilities for Extended School Year	0
C. Total Extended School Year Route Miles (IV.A + IV.B)	0
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)	\$ 0
V. FY 2012 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 561781.01
VI. Support Level Change	393322.32
A. FY 2011 Transportation Support Level	\$
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 168458.69

TRCL CALCULATION

VII. FY 2011 Transportation Revenue Control Limit	\$ 686887.9
VIII. FY 2012 Transportation Revenue Control Limit	
A. Preliminary FY 2012 Transportation Revenue Control Limit (VI.B + VII)	\$ 855346.59
B. 120% of FY 2012 Transportation Support Level (V x 1.20)	\$ 674137.212
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.)	\$ 686887.9
D. FY 2012 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 686887.9

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)	<u>\$ 4181222.43</u>
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).]	<u>\$ 0</u>
III. FY 2012 Transportation Support Level (from Work Sheet D, line V)	<u>\$ 561781.01</u>
IV. FY 2012 District Support Level (sum of lines I through III)	<u>\$ 4743003.44</u>

CALCULATION OF THE RCL

V. FY 2012 Base Support Level/Base Revenue Control Limit (from line I above)	<u>\$ 4181222.43</u>
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).]	<u>\$ 0</u>
VII. FY 2012 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	<u>\$ 686887.9</u>
VIII. FY 2012 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	<u>\$ 4868110.33</u>

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

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	<u>0</u>
II. FY 2012 District Support Level (line I + Work Sheet E, line IV)	<u>\$ 4743003.44</u>
III. FY 2012 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	<u>\$ 4868110.33</u>

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) (A.R.S. §15-951.D)

I. High School Student Count Tuitioned Out (from Work Sheet O, line 6)	<u>0</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>0</u>
III. High School Student Count Taught by District of Residence (from Work Sheet B, line A.4 column for 9-12)	<u>0</u>
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)	<u>0</u>

**H. WORK SHEET FOR FY 2012 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.A-D)**

TABLE TO CALCULATE CORL PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. FY 2012 Actual Student Count: .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 (from Work Sheet B, line A.4)	- 0	-
C. Difference	= 0	= 196.82
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0	= 0.079
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0	= 1.477
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0	= \$ 312.08
III. FY 2012 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)	- 569.384	- 0
C. Difference	= 30.616	= 0
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.037	= 0
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 1.195	= 0
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 232.97	= \$ 0
IV. FY 2012 Actual Student Count: 600.000 or More		
CORL per Student Count	\$ 225.76	\$ 267.94

CALCULATIONS FOR CORL

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. Capital Outlay Base			
A. FY 2012 Student Count (from Work Sheet B, line C.1 and A.4)	7.86	569.384	303.18
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)	= \$ 1774.47	= \$ 132649.39	= \$ 94616.41
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)		= 0.8847	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 1774.47	\$ 132649.39	\$ 94616.41
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x 1	x 1	x 1
C. FY 2012 CORL (VII.A x VII.B)	= \$ 1774.47	= \$ 132649.39	= \$ 94616.41
D. CORL for High School Textbooks			
1. FY 2012 Actual 9-12 Student Count (from Work Sheet B, line A.4)			303.18
2. Support Level Amount for Textbooks			x \$ 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 21125.58
E. 9-12 CORL			
1. FY 2012 9-12 CORL [9-12(VII.C)+VII.D.3] (to Budget, page 7, line 2.a)			= \$ 115741.99
2. 9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 27014.76
3. 9-12 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7, line 2.c)			- \$ 0
4. Adjusted 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)			= \$ 88727.23
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)			= \$ 134423.86
2. PSD and K-8 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 32764.24
3. PSD and K-8 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7, line 2.c)			- \$ 12634
4. Adjusted 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)			= \$ 89025.62

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

	<u>K-8</u>	<u>9-12</u>
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. Actual Student Count (from Work Sheet B, line A.4)	- 0	- 303.18
C. Difference	= 0	= 196.82
D. Weight Adjustment Factor	x 0.0003	x 0.0003
E. Support Level Weight Increase	= 0	= 0.059
F. Support Level Weight	+ 1.278	+ 1.278
G. Adjusted Support Level Weight	= 0	= 1.337
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0	= \$ 259.78
III. FY 2012 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)	- 569.384	- 0
C. Difference	= 30.616	= 0
D. Weight Adjustment Factor	x 0.0012	x 0.0012
E. Support Level Weight Increase	= 0.037	= 0
F. Support Level Weight	+ 1.158	+ 1.158
G. Adjusted Support Level Weight	= 1.195	= 0
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 232.19	= \$ 0
IV. FY 2012 Actual Student Count: 600.000 or More		
SCA per Student Count	\$ 225.00	\$ 225.00

CALCULATIONS FOR SCA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
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 for Type 03 districts)	7.86	569.384	303.18
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)	= \$ 1768.5	= \$ 132205.27	= \$ 78760.1
D. Additional Assistance			
1. FY 2012 Charter School Student Count (from Work Sheet B, line A.5)		0	0
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)		= \$ 0	= \$ 0
4. Adjustment to Additional Assistance, if applicable		- \$ 0	- \$ 0
5. Adjusted FY 2012 Additional Assistance (line V.D.3 - V.D.4)		= \$ 0	= \$ 0
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)		= \$ 133973.77	
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)		- \$ 55843.35	
3. PSD and K-8 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)		- \$ 12634	
4. Adjusted FY 2012 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)		= \$ 65496.42	
F. 9-12 SCA			
1. FY 2012 9-12 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, page 8, line B.9)			= \$ 78760.1
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			- \$ 31447.85
3. 9-12 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)			- \$ 0
4. Adjusted FY 2012 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)			= \$ 47312.25

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.

	<u>PSD-8</u>	<u>9-12</u>
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 Counts)	680.414	
B. Total FY 2012 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	691.811 <small>(I.A.1 + I.A.2)</small>	474.78 <small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2012 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		1166.591
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.593	0.407
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)		\$ 4743003.44
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 2812601.04	\$ 1930402.4
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	\$ 89025.62 <small>(from Work Sheet H, line VII.F.4)</small>	\$ 88727.23 <small>(from Work Sheet H, line VII.E.4)</small>
2. Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	\$ 65496.42 <small>(from Work Sheet I, line V.E.4)</small>	\$ 47312.25 <small>(from Work Sheet I, line V.F.4)</small>
3. Total FY 2012 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 2967123.08	\$ 2066441.88
4. 2011 Primary Assessed Valuation ÷ 100	\$ 173360.1	\$ 173360.1
5. 2011 Salt River Project (SRP) Valuation ÷ 100	\$ 0	\$ 0
6. 2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 0	\$ 0
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$ 173360.1	\$ 173360.1
8. Qualifying Tax Rate	x \$ 1.7682	x \$ 1.7682
9. Qualifying Levy (III.A.7 x III.A.8)	\$ 306535.33	\$ 306535.33
10. FY 2012 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$ 2660587.75	\$ 1759906.55
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	- \$ 0
12. Total FY 2012 Equal. Assistance (III.A.10 - III.A.11) (1)	<u>\$ 2660587.75</u>	<u>\$ 1759906.55</u>
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
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		- \$ 0
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$ 0
4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0 <small>(line III.B.3 x I.D)</small>	\$ 0 <small>[(line III.B.3 x I.D)+III.B.2]</small>
5. Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	\$ 0 <small>(from Work Sheet H, line VII.F.4)</small>	\$ 0 <small>(from Work Sheet H, line VII.E.4)</small>
6. Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	\$ 0 <small>(from Work Sheet I, line V.E.4)</small>	\$ 0 <small>(from Work Sheet I, line V.F.4)</small>
7. FY 2012 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$ 0	\$ 0
8. 2011 Primary Assessed Valuation ÷ 100	\$ 0	\$ 0
9. 2011 Salt River Project (SRP) Valuation ÷ 100	\$ 0	\$ 0
10. 2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 0	\$ 0
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	\$ 0	\$ 0
12. Qualifying Tax Rate	x \$ 1.7682	x \$ 1.7682
13. Qualifying Levy (III.B.11 x III.B.12)	\$ 0	\$ 0
14. FY 2012 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	\$ 0	\$ 0
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	- 0
16. Total FY 2012 Equal. Assistance (III.B.14 - III.B.15)	<u>\$ 0</u>	<u>\$ 0</u>
(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	<u>158102.27</u>	

**K. WORK SHEET FOR FY 2012 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 2012, 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		<u>\$ 150,000.00</u>
B. FY 2012 actual K-8 student count	<u>0</u>	
C. Small school student count limit	<u>- 125.000</u>	
D. Student count above the small school limit (I.B - I.C)	<u>= 0</u>	
E. Adjusted Support Level Weight (See Table A below to calculate)	<u>x 0</u>	
F. Weighted student count above small school limit (I.D x I.E)	<u>= 0</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	<u>x 0</u>	
H. Phase down reduction factor (I.F x I.G)		<u>- \$ 0</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		<u>\$ 0</u>

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		<u>\$ 350,000.00</u>
B. FY 2012 actual 9-12 student count	<u>0</u>	
C. Small school student count limit	<u>- 100.000</u>	
D. Student count above the small school limit (II.B - II.C)	<u>= 0</u>	
E. Adjusted Support Level Weight (See Table B below to calculate)	<u>x 0</u>	
F. Weighted student count above small school limit (II.D x II.E)	<u>= 0</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	<u>x 0</u>	
H. Phase down reduction factor (line II.F x II.G)		<u>- \$ 0</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		<u>\$ 0</u>

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

V. 10% of the District's Total RCL \$ 486811

VI. Maximum override, subject to an election (Greater of line IV or line V) \$ 486811

TABLE A: GRADES K-8

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2012 Student Count (line I.B above)	<u>- 0</u>	<u>- 0</u>
Difference	<u>= 0</u>	<u>= 0</u>
Weight Adjustment Factor	<u>x 0.0005</u>	<u>x 0.0003</u>
Support Level Weight Increase	<u>= 0</u>	<u>= 0</u>
Support Level Weight	<u>+ 1.358</u>	<u>+ 1.278</u>
FY 2012 Adjusted Support Level Weight (Enter on line I.E above)	<u>= 0</u>	<u>= 0</u>

TABLE B: GRADES 9-12

Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2012 Student Count (line II.B above)	<u>- 0</u>	<u>- 0</u>
Difference	<u>= 0</u>	<u>= 0</u>
Weight Adjustment Factor	<u>x 0.0005</u>	<u>x 0.0004</u>
Support Level Weight Increase	<u>= 0</u>	<u>= 0</u>
Support Level Weight	<u>+ 1.468</u>	<u>+ 1.398</u>
FY 2012 Adjusted Support Level Weight (Enter on line II.E above)	<u>= 0</u>	<u>= 0</u>

K2. WORK SHEET FOR FY 2012 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 2012, 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 2012 K-8 student count	<u>569.384</u>	
B. Small school student count limit	- <u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	= <u>444.384</u>	
D. Phase-down factor	x <u>0.0045</u>	
E. Result (Line I.C x I.D)	= <u>1.9997</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)	<u>-1.6497</u>	
G. K-8 Revenue Control Limit	x <u>0</u>	
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)		\$ <u>0</u>

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 2012 9-12 student count	<u>303.18</u>	
B. Small school student count limit	- <u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	= <u>203.18</u>	
D. Phase-down factor	x <u>0.0065</u>	
E. Result (Line II.C x II.D)	= <u>1.3207</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)	<u>-0.6707</u>	
G. 9-12 Revenue Control Limit	x <u>0</u>	
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)		\$ <u>0</u>

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). \$ 0

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) \$ 0

V. 10% of the District's Total RCL \$ 486811

VI. Maximum override, subject to an election (Greater of Line IV or Line V) \$ 486811

**L. WORK SHEET FOR FY 2012 IMPACT AID FUND (ESEA, TITLE VIII)
 (A.R.S. §15-905.R)
 (For school districts that receive ESEA, Title VIII monies.)**

I. FY 2012 Impact Aid revenue	\$	<u>0</u>
II. Impact Aid revenue deposited in FY 2012 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	<u>\$ 0</u>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$	<u>125107</u>
B. Impact Aid revenue transferred in FY 2012 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	-	<u>\$ 0</u>
IV. Impact Aid revenue transferred in FY 2012 to the M&O Fund to reduce or eliminate taxes	-	<u>\$ 0</u>
V. FY 2011 Ending Cash Balance in the Impact Aid Fund	+	<u>\$ 0</u>
VI. FY 2012 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget page 6, line 16)	=	<u>\$ 0</u>

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

1.	a.	General Budget Limit (GBL) (from FY 2011 latest revised Budget, page 7, line 10)	\$ 5942555
	b.	Adjustments to the GBL from FY 2011 BUDG75 (1)	\$ 0
	c.	Adjusted GBL	<u>\$ 5942555</u>
2.	a.	Budgeted M&O expenditures (from FY 2011 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 5942555
	b.	Adjustments to the GBL (from line 1.b)	\$ 0
	c.	Adjusted Budgeted Expenditures	<u>\$ 5942555</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 5942555</u>
4.		M&O actual expenditures	<u>\$ 5711390</u>
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.)	<u>\$ 231165</u>

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		\$ 0
	b.	Desegregation		\$ 0		\$ 0
	c.	Tuition Out Debt Service		\$ 0		\$ 0
	d.	Dropout Prevention Programs		\$ 0		\$ 0
	e.	Joint Career and Technical Ed. and Voc. Ed. Center		\$ 0		\$ 0
	f.	Career Ladder		\$ 0		\$ 0
	g.	Optional Performance Incentive Program		\$ 0		\$ 0
	h.	Performance Pay		\$ 0		\$ 0
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]				\$ 0
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)				<u>\$ 231165</u>
8.	a.	FY 2011 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				<u>\$ 5779125.96</u>
	b.	Growth Adjustment (FY 2011 BUDG75) (1)				<u>0</u>
	c.	Factor of 4%			x	<u>0.04</u>
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]				<u>\$ 231165.04</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)				<u>\$ 231165</u>
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)				<u>\$ 0</u>
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)]				<u>\$ 231165</u>

(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.

O. WORK SHEET FOR FY 2012 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

	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	0	0	0	0
2.			0	0	0	0	0
3.			0	0	0	0	0
4.			0	0	0	0	0
5.			0	0	0	0	0
6.	Total HS Count:		0				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:						0

Part II-Increase to DSL and RCL for Tuition

	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	0
9.		0	0	0
10.		0	0	0
11.		0	0	0
12.		0	0	0
13.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):			0

(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 2012 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2012 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$ 4743003.44	
B.	Capital Outlay Revenue Limit (from Work Sheet H, lines VII.E.4 and VII.F.4)	+ 177752.85	
C.	Soft Capital Allocation (from Work Sheet I, lines V.E.4 and V.F.4)	+ 112808.67	
D.	FY 2012 Equalization Assistance Before Adjustments (Lines A + B + C)		= \$ 5033564.96
E.	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
F.	FY 2012 Equalization Assistance (I.D - I.E)		= \$ 5033564.96

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, 2011	\$ 0	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	- \$ 231165	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	= \$ -231165	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :		
	1. The amount on line A.3 or	\$ 0	
	2. 10% of the FY 2012 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$ 0	
	3. Up to 5% of the FY 2012 RCL calculated pursuant to A.R.S. §15-482.B	+ \$ 0	
	4. Line B.2 plus B.3	= \$ 0	
	5. The lesser of line B.1 or B.4		\$ 0

Work Sheet	Reference	
General		<p>These instructions are provided to help school districts prepare the 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 and Supplements, 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>
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 "2010-2011 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>

Work Sheet	Reference									
B	Line A.5	Pupils new to the district attending a district-sponsored charter school and pupils who attended a district-sponsored charter school in FY 2011 and will be attending a district-sponsored charter school in FY 2012. 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 2011 (i.e., students included on line A.1 should not be included on line A.5).								
B	Line C.1	Obtain PSD student count from ADE report “2010-2011 Recalculated State Aid ADM Counts,” ADMS 46-1, available on ADE's Web site, for the 100th day.								
C, C2 C2	Lines I.B and III.B	<p>The FY 2012 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports, available on ADE's Web site:</p> <table border="0"> <thead> <tr> <th data-bbox="495 834 764 873">Add-On Category</th> <th data-bbox="890 834 1178 873">ADE Report Name</th> </tr> </thead> <tbody> <tr> <td data-bbox="495 881 562 959">K-3 46-1</td> <td data-bbox="869 881 1768 920">“2010-2011 Recalculated State Aid ADM Counts,” ADMS</td> </tr> <tr> <td data-bbox="495 976 562 1053">ELL 1</td> <td data-bbox="869 976 1768 1015">“Student Counts for Use in Budget Preparation,” ELLS 28-</td> </tr> <tr> <td data-bbox="495 1070 890 1148">Children with Disabilities 28</td> <td data-bbox="911 1070 1768 1109">“Student Counts for Use in Budget Preparation,” SPED</td> </tr> </tbody> </table> <p>Intellectual Disability was previously referred to as Mental Retardation. ADE will continue using the term Mental Retardation in data collection and reports in FY 2012 and will convert to using Intellectual Disability in FY 2013.</p>	Add-On Category	ADE Report Name	K-3 46-1	“2010-2011 Recalculated State Aid ADM Counts,” ADMS	ELL 1	“Student Counts for Use in Budget Preparation,” ELLS 28-	Children with Disabilities 28	“Student Counts for Use in Budget Preparation,” SPED
Add-On Category	ADE Report Name									
K-3 46-1	“2010-2011 Recalculated State Aid ADM Counts,” ADMS									
ELL 1	“Student Counts for Use in Budget Preparation,” ELLS 28-									
Children with Disabilities 28	“Student Counts for Use in Budget Preparation,” SPED									

Work Sheet	Reference	
C, C2 C2	Lines I.B.4 and III.B.4	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)
C, C2 C2	Lines I.B.5 and III.B.5	MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained)
C, C2 C2	Lines I.B.10 and III.B.10	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 2012 to the State Board by May 15, 2011. 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 2012 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, 2011, the district must recalculate its Budget without the anticipated increase in the base level amount.</p> <p>See footnote 1 for career ladder and OPIP restrictions.</p>

Work Sheet	Reference	
C	Line VIII	Use the FY 2011 “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.azed.gov/sder/publicreports.asp
C	Line XIII	<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>

Work Sheet	Reference	
C	Line XIV	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.
C	Line XV	This line should be used to record other reductions required by legislation and should be left blank for budget adoption. If needed, instructions will be provided.
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	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 2011 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.
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.

Work Sheet	Reference	
D	Lines VI.A and VII	The FY 2011 Transportation Support Level and FY 2011 Transportation Revenue Control Limit used to determine the FY 2012 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. 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	<p>Laws 2011, Ch. 24, §125 and Ch. 29, §28 require ADE to reduce CORL for FY 2012. ADE has posted separate CORL reduction amounts for these two laws on their Web site at the links below for districts with 1100 ADM or greater. Districts must add the amounts together from the two reports and include the total CORL adjustment from these reports on these lines for PSD-8 and 9-12, as applicable.</p> <p>http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-CORL%2035M.pdf</p> <p>http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-CORL%2061.8M.pdf</p> <p>In accordance with Laws 2011, Ch. 29, §29 ADE has separately calculated the CORL reductions for school districts with fewer than 1100 ADM and posted one combined CORL reduction amount, split into PSD-8 and 9-12 amounts, for those districts at the link below.</p>

Work Sheet	Reference	
		http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-%20CORL%20and%20SCA%205M-1100ADM%20and%20under.pdf
H	Lines VII.E.3 and VII.F.3	<p>Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance <u>must</u> reduce CORL to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.</p>
I	Line V.D.4	<p>In accordance with A.R.S. §15-185, as amended by Laws 2011, Ch. 29, §21, charter schools sponsored by school districts are eligible to receive additional assistance. However, in accordance with that law, ADE must reduce a portion of additional assistance for all charter schools in FY 2012. The adjusted additional assistance amount must be included in the funding provided to the district-sponsored charter school. ADE has posted the reduction amounts by charter school on their Web site at the link below.</p> <p>http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Cut-Additional%20Assistance%2017.6M.pdf</p>
I	Lines V.E.2 and V.F.2	<p>Laws 2011, Ch. 29, §23 requires ADE to reduce SCA for FY 2012. ADE has posted the reduction amounts on their Web site at the link below for districts with 1100 ADM or greater.</p>

Work Sheet	Reference	
		<p data-bbox="497 245 1759 329">http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-SCA%20185M.pdf</p> <p data-bbox="497 367 1768 492">In accordance with Laws 2011, Ch. 29, §29 ADE has separately calculated the SCA reduction for school districts with fewer than 1100 ADM and posted those amounts at the link below.</p> <p data-bbox="497 537 1759 659">http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-%20CORL%20and%20SCA%205M-1100ADM%20and%20under.pdf</p>
I	Lines V.E.3 and V.F.3	<p data-bbox="497 667 1768 1117">Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance <u>must</u> reduce CORL on Work Sheet H to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.</p>
J	Line I.B	<p data-bbox="497 1146 1768 1269">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.</p>

Work Sheet	Reference	
J	Lines III.A.8 and III.B.12	<p>If the adjustments described below do not apply, enter \$1.7682 for PSD-8 and 9-12, in the applicable column(s).</p> <p>For districts participating in 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 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	
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 2011 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 received after the FY 2011 encumbrance period and recorded in FY 2012 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	M&O actual expenditures should be based upon the following: --For budget adoption, use FY 2011 actual expenditures to date plus estimated expenditures for the remainder of fiscal year. --For May 15, 2012, budget revisions, use FY 2011 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).

Work Sheet	Reference	
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 2011 for use only in the Career Ladder Program in FY 2012. The Career Ladder budget amount is the FY 2011 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2011 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(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 2011 for use only in the FY 2012 OPIP. The OPIP budget amount is the FY 2011 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2011 Budget, page 7, line 8(j). 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	
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 2011 for use in that component in FY 2012. The Performance Pay budget amount is the portion of FY 2011 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2011 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.

Work Sheet	Reference	
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 2012 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 2011 "Resident ADM and ADA," ADMS 540-1. 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.