



**BUDGET WORK SHEETS
 FOR FISCAL YEAR 2012**

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**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		3,802.749	1,834.694
2. FY 2012 AOI Full-Time Student Count	+	0.476	0.358
3. FY 2012 AOI Part-Time Student Count	+		
4. Subtotal (lines A.1 through A.3)	=	3,803.225	1,835.052
5. District Sponsored Charter School Estimated ADM	+		
6. Total Student Count	=	3,803.225	1,835.052

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	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
FY 2012 Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2012 Student Count	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
FY 2012 Adjusted Support Level Weight	=			
Student Count 600.00 or More				
Support Level Weight			1.158	1.268
Joint Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	21.445			x 1.450	=	31.095		
2. District (from line A.1, A.2, or A.3)								
a. K-8	3,802.749	0.476	0.000	x 1.158	=	4,403.583	0.551	0.000
b. 9-12	1,834.694	0.358	0.000	x 1.268	=	2,326.392	0.454	0.000
3. Charter School (from line A.5)								
a. K-8	0.000			x 1.158	=	0.000		
b. 9-12	0.000			x 1.268	=	0.000		
4. Total								
a. K-8 (C.2.a + C.3.a)	3,802.749	0.476	0.000			4,403.583	0.551	0.000
b. 9-12 (C.2.b + C.3.b)	1,834.694	0.358	0.000			2,326.392	0.454	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	5,658.888	0.834	0.000			6,761.070	1.005	0.000

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

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
5,658.888			6,761.070

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)

1.000	x	4.771	=	4.771
1,459.587	x	0.060	=	87.575
95.925	x	0.115	=	11.031
17.480	x	6.024	=	105.300
20.650	x	5.833	=	120.451
3.400	x	7.947	=	27.020
6.000	x	3.158	=	18.948
9.700	x	6.773	=	65.698
10.630	x	3.595	=	38.215
543.840	x	0.003	=	1.632
0.000	x	4.822	=	0.000
7.000	x	4.421	=	30.947
0.000	x	4.806	=	0.000
2,175.212				511.588
				7,272.658
				(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
1.005	x	95%	=	0.955
0.000	x	85%	=	0.000

CALCULATION OF FY 2012 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)				7,273.613
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> </u> % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (1)				\$ 3,308.57
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)				\$ 0.00
C. Adjusted FY 2012 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)				\$ 3,308.57
VII. Result (line V x VI.C)				\$ 24,065,257.76
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)				1.0116
IX. Result (line VII x VIII)				\$ 24,344,414.75
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) <u>\$ 33,547.00</u> x 1.00			=	\$ 33,547.00
XIII. Decreases for Charter School Federal and State Monies Received			-	\$ 0.00
XIV. Decrease for Charter School Nonparticipation Adjustment			-	\$ 0.00
XV. Other Reductions:			-	\$ 0.00
XVI. FY 2012 BSL and BRCL (sum lines IX through XII minus lines XIII through XV) (to Work Sheet E, line I)				\$ 24,377,961.75

(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). \$ 3,354.70

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)

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
0.834				1.005

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)

0.000	x	4.771	=	0.000
0.000	x	0.060	=	0.000
0.000	x	0.115	=	0.000
0.000	x	6.024	=	0.000
0.000	x	5.833	=	0.000
0.000	x	7.947	=	0.000
0.000	x	3.158	=	0.000
0.000	x	6.773	=	0.000
0.000	x	3.595	=	0.000
0.000	x	0.003	=	0.000
0.000	x	4.822	=	0.000
0.000	x	4.421	=	0.000
0.000	x	4.806	=	0.000
0.000				0.000
				1.005
				(I.A + I.B.14, this column)

II. FY 2012 AOI FT Weighted Student Count

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

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

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
0.000				0.000

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)

0.000	x	4.771	=	0.000
0.000	x	0.060	=	0.000
0.000	x	0.115	=	0.000
0.000	x	6.024	=	0.000
0.000	x	5.833	=	0.000
0.000	x	7.947	=	0.000
0.000	x	3.158	=	0.000
0.000	x	6.773	=	0.000
0.000	x	3.595	=	0.000
0.000	x	0.003	=	0.000
0.000	x	4.822	=	0.000
0.000	x	4.421	=	0.000
0.000	x	4.806	=	0.000
0.000				0.000
				0.000
				(III.A + III.B.14, this column)

IV. FY 2012 AOI PT Weighted Student Count

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	1,237.000
B. Number of Eligible Students Transported in FY 2011	532.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	2.325
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180)	222,660.000
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]	\$ 527,704.20
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 94,986.76
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	0.000
B. Estimated Route Miles Traveled in June 2011 to Transport Pupils w/Disabilities for Extended School Year	0.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2012 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 622,690.96
VI. Support Level Change	
A. FY 2011 Transportation Support Level	\$ 586,988.64
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 35,702.32

TRCL CALCULATION

VII. FY 2011 Transportation Revenue Control Limit	\$ 901,444.69
VIII. FY 2012 Transportation Revenue Control Limit	
A. Preliminary FY 2012 Transportation Revenue Control Limit (VI.B + VII)	\$ 937,147.01
B. 120% of FY 2012 Transportation Support Level (V x 1.20)	\$ 747,229.15
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.)	\$ 901,444.69
D. FY 2012 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 901,444.69

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)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0003
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.278
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
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)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0012
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.158
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 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)	21.445	3,803.225	1,835.052
B. FY 2012 SCA per Student Count (from Table above)	x \$ 225.00	x \$ 225.00	x \$ 225.00
C. FY 2012 SCA (line V.A x line V.B)	= \$ 4,825.13	= \$ 855,725.63	= \$ 412,886.70
D. Additional Assistance			
1. FY 2012 Charter School Student Count (from Work Sheet B, line A.5)		0.000	0.000
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)		= \$ 0.00	= \$ 0.00
4. Adjustment to Additional Assistance, if applicable		- \$	- \$
5. Adjusted FY 2012 Additional Assistance (line V.D.3 - V.D.4)		= \$ 0.00	= \$ 0.00
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)		= \$ 860,550.76	
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)		- \$ 860,397.52	
3. PSD and K-8 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)		- \$	
4. Adjusted FY 2012 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)		= \$ 153.24	
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)			= \$ 412,886.70
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			- \$ 408,847.05
3. 9-12 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)			- \$
4. Adjusted FY 2012 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)			= \$ 4,039.65

**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		
C. Small school student count limit	- <u>125.000</u>	
D. Student count above the small school limit (I.B - I.C)	= <u>0.000</u>	
E. Adjusted Support Level Weight (See Table A below to calculate)	x <u> </u>	
F. Weighted student count above small school limit (I.D x I.E)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>3,308.57</u>	
H. Phase down reduction factor (I.F x I.G)		- \$ <u>0.00</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ <u>0.00</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		
C. Small school student count limit	- <u>100.000</u>	
D. Student count above the small school limit (II.B - II.C)	= <u>0.000</u>	
E. Adjusted Support Level Weight (See Table B below to calculate)	x <u> </u>	
F. Weighted student count above small school limit (II.D x II.E)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>0.00</u>	
H. Phase down reduction factor (line II.F x II.G)		- \$ <u>0.00</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ <u>0.00</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) \$ 0.00

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

VI. Maximum override, subject to an election (Greater of line IV or line V) \$ 0.00

TABLE A: GRADES K-8

	<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>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0003</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</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>0.000</u>	= <u>0.000</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>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0004</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</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>0.000</u>	= <u>0.000</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			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</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			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</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.H + II.H + III) \$ 0.00

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

VI. Maximum override, subject to an election (Greater of Line IV or Line V) \$ 0.00

**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> </u>
II. Impact Aid revenue deposited in FY 2012 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		-	\$ <u> </u>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 278,754		<u> </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> </u>
IV. Impact Aid revenue transferred in FY 2012 to the M&O Fund to reduce or eliminate taxes		-	\$ <u> </u>
V. FY 2011 Ending Cash Balance in the Impact Aid Fund		+	\$ <u> </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)	\$ 30,671,775.00
	b.	Adjustments to the GBL from FY 2011 BUDG75 (1)	\$ (480,785.00)
	c.	Adjusted GBL	<u>\$ 30,190,990.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2011 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 30,671,775.00
	b.	Adjustments to the GBL (from line 1.b)	\$ (480,785.00)
	c.	Adjusted Budgeted Expenditures	<u>\$ 30,190,990.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 30,190,990.00</u>
4.		M&O actual expenditures	<u>\$ 29,173,486.00</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>\$ 1,017,504.00</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		\$ 930,819.00	- \$ 903,315.00	= \$ 27,504.00
	b.	Desegregation		\$ 0.00	- \$	= \$ 0.00
	c.	Tuition Out Debt Service		\$ 0.00	- \$	= \$ 0.00
	d.	Dropout Prevention Programs		\$ 0.00	- \$	= \$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center		\$ 0.00	- \$	= \$ 0.00
	f.	Career Ladder		\$	- \$	= \$ 0.00
	g.	Optional Performance Incentive Program		\$	- \$	= \$ 0.00
	h.	Performance Pay		\$ 0.00	- \$	= \$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]				= \$ 27,504.00
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)				<u>\$ 990,000.00</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>\$ 26,950,266.00</u>
	b.	Growth Adjustment (FY 2011 BUDG75) (1)				
	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>\$ 1,078,010.64</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)				<u>\$ 990,000.00</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>\$ 0.00</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>\$ 990,000.00</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.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	Total HS Count:		0.00				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:						0.00

Part II-Increase to DSL and RCL for Tuition

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

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.G)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**S. WORK SHEET FOR FY 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)	\$	<u>0.00</u>	
B.	Capital Outlay Revenue Limit (from Work Sheet H, lines VII.E.4 and VII.F.4)	+	<u>0.00</u>	
C.	Soft Capital Allocation (from Work Sheet I, lines V.E.4 and V.F.4)	+	<u>0.00</u>	
D.	FY 2012 Equalization Assistance Before Adjustments (Lines A + B + C)			= \$ <u>0.00</u>
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)			- \$ <u>0.00</u>
F.	FY 2012 Equalization Assistance (I.D - I.E)			= \$ <u>0.00</u>

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