



FY 2014
 STATE OF ARIZONA
 SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
 DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2014 was

Proposed

June 20, 2013

Adopted

July 9, 13

Revised

Date

SIGNED

SIGNED

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on

June 21, 2013

contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

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REVENUES AND PROPERTY TAXATION (This section is not applicable to budget revisions)

1. Total Budgeted Revenues for Fiscal Year 2013 \$ _____
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)

Local	1000	\$	_____
Intermediate	2000	\$	_____
State	3000	\$	_____
Federal	4000	\$	_____
TOTAL		\$	<u>0</u>

3. District Tax Rates for Current and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Current FY 2013	Est. Budget FY 2014
Primary Tax Rate:	3.7617	5.0272
Secondary Tax Rates:		
M&O Override	0.0000	0.0000
Special K-3 Program Override	0.0000	0.0000
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.0000	0.0000
JTED	0.0500	0.0500
Total Secondary Tax Rate	0.0500	0.0500

A. TOTAL AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

- | | |
|---|---------------------|
| 1. General Budget Limit (from Budget, page 7, line 10) | \$ 7,744,998 |
| 2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12) | \$ 660,759 |
| 3. Line not used | \$ 0 |
| 4. Subtotal (line A.1 + A.2 + A.3) | \$ 8,405,757 |
| 5. Federal Projects (from Budget, page 6, line 18) | \$ 1,669,692 |
| 6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16) | \$ 384,000 |
| 7. Total Aggregate School District Budget Limit (line A.4 + A.5 + A.6) | \$ <u>9,691,449</u> |

B. BUDGETED EXPENDITURES

- | | |
|--|---------------------|
| 1. Maintenance and Operation (from Budget, page 1, line 30) | \$ 7,744,998 |
| 2. Unrestricted Capital Outlay (from Budget, page 4, line 10) | \$ 660,759 |
| 3. Line not used | \$ 0 |
| 4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)
(This line cannot exceed line A.4.) | \$ <u>8,405,757</u> |

Expenditures		PTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Current FY	Budget FY						Current FY 2013	Budget FY 2014	
1000 Regular Education											
1000 Classroom Instruction	1.	60.13	55.23	2,343,610	730,827	94,698	118,278	4,075	2,840,415	3,291,488	15.9%
2000 Support Services											
2100 Students	2.	10.75	10.74	367,559	101,551	36,142	7,000	300	570,010	512,552	-10.1%
2200 Instructional Staff	3.	5.38	4.20	149,638	62,506	16,879	6,000		135,852	254,825	50.7%
2300 General Administration	4.	2.00	1.00	40,000	15,600	32,000	2,500	4,000	214,551	92,100	-57.1%
2400 School Administration	5.	6.01	4.65	265,000	90,100	6,045	4,500	5,851	362,511	371,496	2.5%
2500 Central Services	6.	2.75	1.78	50,000	17,000	110,000	6,500	6,060	207,855	189,560	-8.8%
2600 Operation & Maintenance of Plant	7.	20.52	18.16	351,701	146,266	154,679	352,284	500	1,051,754	1,005,430	-2.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.40	0.40	3,000	1,020				9,347	4,020	-57.0%
610 School-Sponsored Cocurricular Activities	10.	1.00	0.50	5,200	1,768	500			8,000	7,468	-6.7%
620 School-Sponsored Athletics	11.	36.20	2.00	105,650	18,226	18,640	15,000	10,000	185,445	167,516	-9.7%
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-12)	13.	144.94	98.66	3,681,358	1,182,664	469,583	512,062	30,786	5,585,680	5,876,453	5.2%
200 Special Education											
1000 Classroom Instruction	14.	20.03	22.00	535,000	165,850	65,000	10,000		772,679	775,850	0.4%
2000 Support Services											
2100 Students	15.	2.00	2.20	106,400	32,984	65,000			142,583	204,384	43.3%
2200 Instructional Staff	16.	1.00	1.00	35,000	10,850	1,000	1,000	3,000	102,375	50,850	-50.3%
2300 General Administration	17.	0.00							0	0	0.0%
2400 School Administration	18.	0.00				3,000			2,850	3,000	5.3%
2500 Central Services	19.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	20.	0.00							0	0	0.0%
2900 Other	21.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%
Subtotal (lines 14-22)	23.	25.03	25.20	676,400	209,684	134,000	11,000	3,000	1,020,487	1,054,084	1.3%
Pupil Transportation	24.	18.05	11.69	380,597	118,000	20,500	256,884	560	628,877	776,541	23.5%
Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	1.70	39,965	17,955				0	57,920	--
Total Expenditures (lines 15, and 25-29) (Cannot exceed page 7, line 10)	30.	186.00	137.25	4,778,320	1,528,303	624,083	779,946	34,346	7,235,044	7,744,998	7.0%

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Program 200)

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
Autism	15,962		1.
Emotional Disability	11,971		2.
Hearing Impairment	11,971		3.
4. Other Health Impairments	27,933		4.
5. Specific Learning Disability	331,208	279,686	5.
6. Mild, Moderate or Severe Intellectual Disability	99,761	295,668	6.
7. Multiple Disabilities	15,962	103,834	7.
8. Multiple Disabilities with Severe Sensory Impairment	11,972	71,919	8.
9. Orthopedic Impairment	3,992	23,973	9.
10. Developmental Delay	47,885	12,012	10.
11. Preschool Severe Delay	7,981	12,013	11.
12. Speech/Language Impairment	151,637		12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	0		14.
15. Subtotal (lines 1 through 14)	738,235	799,105	15.
16. Gifted Education	0		16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	0		18.
19. ELL Compensatory Instruction	32,131	32,131	19.
20. Vocational and Technological Education	180,121	202,848	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	950,487	1,034,084	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
95.00	88.24

Special Education Budgeted in SCA Fund

Amount budgeted in SCA Fund for Special Education

(Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left.)

NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left.

Current FY	Budget FY
9,795	0

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 17,706
All Funds - Federal	6330	<u>1,794</u>

FY 2014 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2013 Average Daily Membership:	Resident	<u>1,350,775</u>	Attending	<u>1,411,060</u>
B. FY 2012 Average Daily Membership:	Resident	<u>1,308,968</u>	Attending	<u>1,362,246</u>

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100)

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

\$ 12,000

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6500, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction	136,325	34,081				171,101	170,406	-0.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	136,325	34,081				171,101	170,406	-0.4%
200 Special Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	136,325	34,081				171,101	170,406	-0.4%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	272,651	68,163				251,745	340,814	35.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	272,651	68,163				251,745	340,814	35.4%
200 Special Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	272,651	68,163				251,745	340,814	35.4%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	272,651	68,163				260,030	340,814	31.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	272,651	68,163	0	0		260,030	340,814	31.1%
200 Special Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	0	0	0	0		0	0	0.0%
530 Dropout Prevention Programs								
1000 Classroom Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Classroom Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	272,651	68,163	0	0		260,030	340,814	31.1%
Total Classroom Site Funds (lines 13, 26, and 39)	681,627	170,407	0	0	0	682,871	852,034	24.8%

(1) For FY 2014, the district has budgeted \$ _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUNDS 610 AND 625

UNRESTRICTED CAPITAL OUTLAY (UCO) AND SOFT CAPITAL ALLOCATION (SCA) FUNDS

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (UCO-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900)	Totals		% Increase/ Decrease
								Current FY 2013	Budget FY 2014	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		64,321	147,088					81,792	211,409	158.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff			51,900					35,057	51,900	48.0%
2300, 2400, 2500, 2900 Administration			75,000					64,705	75,000	15.9%
2600 Operation & Maintenance of Plant			24,000			46,000		61,979	70,000	12.9%
2700 Student Transportation			44,000					53,067	44,000	-17.1%
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction			24,000			184,450		266,829	208,450	-20.1%
5000 Debt Service								0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	64,321	365,988	0	0	230,450		557,429	666,759	18.5%
Soft Capital Allocation Fund 625										
1000 Instruction								181,883	0	-100.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff								47,295	0	-100.0%
2300, 2400, 2500, 2900 Administration								0	0	0.0%
2600 Operation & Maintenance of Plant								0	0	0.0%
2700 Student Transportation								0	0	0.0%
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction								0	0	0.0%
5000 Debt Service								0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	0	0	0	0	0	0	229,178	0	-100.0%

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 2,500	0
6642 Textbooks	16,000	0
6643 Instructional Aids	65,000	0
6731 Furniture and Equipment	191,393	0
6734 Vehicles	12,000	0
6737 Tech Hardware & Software	395,000	0

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service

Enter the amount budgeted in UCO and SCA for Food Service [Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

Unrestricted Capital Outlay _____

Soft Capital Allocation _____

0

(3) includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____

(4) includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL (A.R.S. §15-904.(B))

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES	
		Fund 610		Fund 630		Fund 690		Fund 695	
		Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY
Total Fund Expenditures	1.	557,429	660,759	0		5,000		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.								
6200 Employee Benefits	3.								
6450 Construction Services	4.		187,989						
6710 Land and Improvements	5.								
6720 Buildings and Improvements	6.								
6731 Furniture and Equipment	7.		191,393						
6734 Vehicles	8.		12,000						
6737 Technology Hardware & Software	9.		395,000						
6830 Redemption of Principal	10.								
6842, 6850 Interest	11.								
Total amounts reported on lines 2-11 above for:									
Renovation	12.								
New Construction	13.								
Other	14.								
Total (lines 12-14)	15.			0		0		0	

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS		
		Current FY	Budget FY	Current FY	Budget FY	
100-130 ESEA Title I - Helping Disadvantaged Children	6000	25.61		599,600	551,632	1.
140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		69,942	64,347	2.
160 ESEA Title IV - 21st Century Schools	6000	0.00		0		3.
170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		20,558	17,425	5.
200 ESEA Title VII - Indian Education	6000	1.00		31,534	33,102	6.
210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
220 IDEA Part B	6000	14.13		302,500	278,300	8.
230 Johnson-O'Malley	6000	0.00		0		9.
240 Workforce Investment Act	6000	0.00		0		10.
250 AEA - Adult Education	6000	0.00		0		11.
260-270 Vocational Education - Basic Grants	6000	0.00		54,175	49,841	12.
280 ESEA Title X - Homeless Education	6000	0.00		0		13.
290 Medicaid Reimbursement	6000	0.00		265,467	180,000	14.
374 E-Rate	6000	0.00		120,000	80,000	15.
378 Impact Aid	6000	5.00		596,026	384,000	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		274,924	31,045	17.
Total Federal Project Funds (lines 1-17)		45.74	0.00	2,354,726	1,669,692	18.

STATE PROJECTS

400 Vocational Education	6000	0.00		45,516	41,875	19.
410 Early Childhood Block Grant	6000	0.00		0		20.
420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
425 Adult Basic Education	6000	0.00		0		22.
430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
435 Academic Contests	6000	0.00		0		24.
450 Gifted Education	6000	0.00		0		25.
455 Family Literacy Program	6000	0.00		0		26.
460 Environmental Special Plate	6000	0.00		0		27.
465-499 Other State Projects	6000	14,000.00		14,000	14,000	28.
Total State Project Funds (lines 19-28)		14,000.00	0.00	59,516	55,875	29.
Total Special Projects (lines 18 and 29)		14,045.74	0.00	2,394,242	1,725,567	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY	
1. Teacher Compensation Increases	6000	63,866		1.
2. Class Size Reduction	6000	59,477		2.
3. Dropout Prevention Programs (M&O purposes)	6000	94,843		3.
4. Instructional Improvement Programs (M&O purposes)	6000	100,061		4.
Total Instructional Improvement Fund (lines 1-4)		318,247	0	5.

OTHER FUNDS (DO NOT Add to Aggregate)

1. 050 County, City, and Town Grants	6000	0		1.
2. 071 Structured English Immersion (1)	6000	33,241		2.
3. 072 Compensatory Instruction (1)	6000	0		3.
4. 500 School Plant (Lease over 1 year) (2)	6000	20		4.
5. 505 School Plant (Lease 1 year or less)	6000	204,500		5.
6. 506 School Plant (Sale)	6000	12,559		6.
7. 510 Food Service	6000	651,771		7.
8. 515 Civic Center	6000	10,915		8.
9. 520 Community School	6000	15,740		9.
10. 525 Auxiliary Operations	6000	200,000		10.
11. 526 Extracurricular Activities Fees Tax Credit	6000	100,000		11.
12. 530 Gifts and Donations	6000	43,631		12.
13. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		13.
14. 540 Fingerprint	6000	1		14.
15. 545 School Opening	6000	0		15.
16. 550 Insurance Proceeds	6000	300		16.
17. 555 Textbooks	6000	8,000		17.
18. 565 Litigation Recovery	6000	18,662		18.
19. 570 Indirect Costs	6000	22,857		19.
20. 575 Unemployment Insurance	6000	1,000		20.
21. 580 Teacherage	6000	0		21.
22. 585 Insurance Refund	6000	111,271		22.
23. 590 Grants and Gifts to Teachers	6000	1,700		23.
24. 595 Advertisement	6000	9,226		24.
25. 596 Joint Technical Education	6000	250,000		25.
26. 620 Adjacent Ways	6000	5,000		26.
27. 639 Impact Aid Revenue Bond Building	6000	0		27.
28. 640 School Plant - Special Construction	6000	0		28.
29. 650 Gifts and Donations-Capital	6000	10		29.
30. 660 Condemnation	6000	0		30.
31. 665 Energy and Water Savings	6000	235,000		31.
32. 686 Emergency Deficiencies Correction	6000	50,000		32.
33. 691 Building Renewal Grant	6000	4,500		33.
34. 700 Debt Service	6000	0		34.
35. 720 Impact Aid Revenue Bond Debt Service	6000	0		35.
36. 750 Permanent	6000	0		36.
37. Other	6000	175,000		37.

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance	6000	0		1.
2. 955 Intergovernmental Agreements	6000	0		2.
3. 9__ OPEB	6000	0		3.
4. 9__	6000	590,337		4.

	Current FY	Budget FY	
1.	0		1.
2.	94,878		2.
3.	0		3.
4.	20		4.
5.	204,500		5.
6.	12,588		6.
7.	538,795		7.
8.	10,566		8.
9.	1,581		9.
10.	200,000		10.
11.	100,000		11.
12.	6,184		12.
13.			13.
14.	1		14.
15.			15.
16.	306		16.
17.	7,720		17.
18.	18,662		18.
19.	24,861		19.
20.	134		20.
21.			21.
22.	111,531		22.
23.	1,753		23.
24.	9,113		24.
25.	215,000		25.
26.	0		26.
27.			27.
28.			28.
29.			29.
30.			30.
31.	235,000		31.
32.	50,000		32.
33.	4,391		33.
34.			34.
35.			35.
36.			36.
37.	175,000		37.

(1) From Supplement, page 3, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2014 GENERAL BUDGET LIMIT
(A.R.S. §§15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 7,064,093	
* (b) Plus Adjustment for Growth (1)		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §§15-905.J)(1)	\$ 7,064,093	
(d) Adjusted RCL	\$ 6,933,071	\$ 111,919
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 686,364	
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	398,479	
(c) Adjusted DAA	\$ 287,885	287,885
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)		
* (a) Maintenance and Operation		
* (b) Unrestricted Capital Outlay		
* (c) Special Program		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §§15-919) (If phase down applies, see Work Sheets K and K2)		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)		
Local		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts	367,991	16,901
(c) Out-of-State Districts and Other Governments		
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		
8. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G.K)	0	
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)	260,000	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
* (e) Assistance for Education (A.R.S. §15-973.01)(1)		
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)		
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.0) (A.R.S. §15-918.04.C)	0	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)	0	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)	0	
(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-1621.3 and 42-1621.4)		
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)	163,933	
10. FY 2014 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 7,744,998	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)	\$ 415,805	

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

(1) For budget adoption, this line should be left blank.

(2) This line can be used to adjust the FY 2014 GRF for any of the following: (1) reductions for (a) exceeding the prior year(s) GRF, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to: (a) transfers to/from the FWS Fund, (b) SCA Transfer or (c) other adjustments as notified by ADE.

UNRESTRICTED CAPITAL BUDGET LINE 7, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947.D and E and A.R.S. §15-978)

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2013 Unrestricted Capital Budget Limit (UCBL) (from FY 2013 latest revised Budget, page 8, line A.12)	\$ 557,429
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ 557,429
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 557,429
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 557,429
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$ 312,837
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 244,592
8. Interest Earned in Fund 610 in FY 2013	\$ 362
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$
10. Adjustment to UCBL for FY 2014 (A.R.S. §15-905.M)(1)	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 415,805
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11)(2)	\$ 660,759

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2013 Soft Capital Allocation Limit (SCAL) (from FY 2013 latest revised Budget, page 8, line B.12)	\$ 229,178
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ 229,178
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 229,178
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 229,178
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 65,572
8. Interest Earned in Fund 625 in FY 2013	\$ 163,606
9. Line not used	\$ 327
10. Line not used	\$ 0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M)(3)	\$ (163,933)
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11)(4)	\$ 0

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line C.7)	\$ 682,876
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$ 475,011
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 207,865
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ 447
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310)(5)	\$ 560,722
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$ 83,000
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6)(6)	\$ 852,034

(1) This line can be used to adjust the FY 2014 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2013, or SCA Transfer, or (3) reductions or increases due to other adjustments as notified by ADE.

(2) The amount budgeted on page 4, line 10 cannot exceed this amount.

(3) This line can be used to record the SCA Transfer of capacity to the M&O and/or UCO Funds and reductions or increases due to other adjustments as notified by ADE.

(4) The amount budgeted on page 4, line 19 cannot exceed this amount.

(5) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.

(6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

Use the table below to calculate the amount for Page 8, section C. These calculations need not be printed as an official part of the budget forms.

1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
3. Unexpended Budget Balance (line 1 minus 2)
4. Interest Earned in FY 2013
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on 8310) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit*

Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
171,101	251,745	260,030	0	682,876
128,962	189,569	156,480		475,011
42,139	62,176	103,550	0	207,865
106	198	143		447
112,145	224,289	224,289		560,722
12,000	45,000	26,000		83,000

7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6)**

166,390	331,663	353,982	0	852,034
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* This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

** The amounts budgeted on page 3, lines 13, 26, 39, and footnote (1) should not exceed the amounts on this line.

DISTRICT NAME

Camp Verde Unified School District

COUNTY

Yavapai

CTD NUMBER

130228000

VERSION

Proposed

FY 2014
STATE OF ARIZONA



SUPPLEMENT

TO

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-903.D and Laws 2010, Ch. 179, §4)

JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2013	Budget FY 2014	
	Expenditures									
520 Special K-3 Program Override										
1000 Classroom Instruction	1.	0.00						0	0	0.0%
2000 Support Services										
2100 Students	2.	0.00						0	0	0.0%
2200 Instructional Staff	3.	0.00						0	0	0.0%
2300 General Administration	4.	0.00						0	0	0.0%
2400 School Administration	5.	0.00						0	0	0.0%
2500 Central Services	6.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00						0	0	0.0%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 26)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Classroom Instruction	11.	0.00						0	0	0.0%
2000 Support Services										
2100 Students	12.	0.00						0	0	0.0%
2200 Instructional Staff	13.	0.00						0	0	0.0%
2300 General Administration	14.	0.00						0	0	0.0%
2400 School Administration	15.	0.00						0	0	0.0%
2500 Central Services	16.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00						0	0	0.0%
2900 Other	18.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)	20.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Current FY 2013	Budget FY 2014	
Expenditures										
520 Special K-3 Program Override										
1000 Classroom Instruction	21.							0	0	0.0%
2000 Support Services	22.							0	0	0.0%
3000 Operation of Noninstructional Services	23.							0	0	0.0%
4000 Facilities Acquisition & Construction	24.							0	0	0.0%
5000 Debt Service	25.							0	0	0.0%
Subtotal (lines 21-25)	26.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Classroom Instruction	27.							0	0	0.0%
2000 Support Services	28.							0	0	0.0%
3000 Operation of Noninstructional Services	29.							0	0	0.0%
4000 Facilities Acquisition & Construction	30.							0	0	0.0%
5000 Debt Service	31.							0	0	0.0%
Subtotal (lines 27-31)	32.	0	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement	FTE		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Totals		% Increase/Decrease
	Current FY	Budget FY							Current FY 2013	Budget FY 2014	
				6100	6200	6300, 6400, 6500	6600	6700	6800		
Standard English Immersion Fund 071											
1000 Classroom Instruction	1.	1.00	65,466	29,412					33,241	94,878	185.4%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	1.00	0.00	65,466	29,412	0	0	0	33,241	94,878	185.4%
Compensatory Instruction Fund 072											
1000 Classroom Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2014**

	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.	District Additional Assistance High School Student Count (Type 03)	6
H.	District Additional Assistance	7
J.	Equalization Base and Assistance	8
K.	Small School Adjustment Phase Down Limit	9
K2.	Maximum Small School Adjustment Override	10
L.	Impact Aid Fund (ESEA, Title VIII)	11
M.	Maintenance and Operation Fund Budget Balance Carryforward	12
O.	Tuition Out for High School Students	13
S.	Equalization Assistance for an Accommodation School	14

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 LA x line IB)
- 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%
	0.000

NOTE 2: If line IC is greater than line IB, 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 IE - line IF) (If less than 0, enter 0)
- H. Enter the appropriate DSL 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 IG x line IH) (to Work Sheet C, line X)

	\$
	\$
	\$
	0.00
	\$

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

- A. A district which loses at least 500 students may increase the BSL:
- By \$650,000 for the first year of the loss.
 - By \$600,000 for the second year following the loss.
 - By \$500,000 for the third year following the loss.
 - By \$300,000 for the fourth year following the loss.
 - By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:
- By \$100,000 if it loses at least 50 students in the first year.
 - By \$200,000 if it loses an additional 50 students in the second year.
 - By \$325,000 if it loses an additional 50 students in the third year.
 - By \$200,000 in the fourth year if it was eligible for the third year loss.
 - By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR F. 14 SUPPORT LEVEL WEIGHTS AND FSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §(5-943))

A. Unweighted Student Count	K-8	9-12
1. FY 2014 Non-AOI Student Count	965,785	376,505
2. FY 2014 AOI Full-Time Student Count		
3. FY 2014 AOI Part-Time Student Count		
4. Subtotal (lines A.1 through A.3)	= 965,785	= 376,505
5. District Sponsored Charter School Estimated ADM		
6. Total Student Count	= 965,785	= 376,505

B. Use student count from line A.4 to determine weight.	SUPPORT LEVEL WEIGHTS FOR DISTRICTS DESIGNATED AS ISOLATED			SUPPORT LEVEL WEIGHTS FOR DISTRICTS NOT DESIGNATED AS ISOLATED		
	K-8	9-12	K-8	9-12	9-12	9-12
Student Count 0.001-99.999	1.559	1.669	1.399	1.559		
Support Level Weight						
Student Count 100.000-499.999	500.000	500.000	500.000	500.000	500.000	500.000
FY 2014 Student Count						376,505
Difference						123,495
Weight Adjustment Factor	0.0005	0.0005	0.0003	0.0004		0.0004
Support Level Weight Increase						0.049
Support Level Weight	1.558	1.468	1.278	1.398		1.398
FY 2014 Adjusted Support Level Weight						1.447
Student Count 500.000-599.999	600.000	600.000	600.000	600.000	600.000	600.000
Student Count Constant						
FY 2014 Student Count						
Difference						
Weight Adjustment Factor	0.0020	0.0020	0.0012	0.0013		0.0013
Support Level Weight Increase						
Support Level Weight	1.158	1.268	1.158	1.268		1.268
FY 2014 Adjusted Support Level Weight						
Student Count 600.00 or More			1.158	1.268		1.268
Support Level Weight						
Joint Technical Education District Support Level Weight (A.R.S. §(5-943.02))						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	8,485			x 1.450	= 12,303		
2. District (from line A.1, A.2, or A.3)	965,785	0.000	0.000	x 1.158	= 1,118,379	0.000	0.000
a. K-8							
b. 9-12	376,505	0.000	0.000	x 1.447	= 544,803	0.000	0.000
3. Charter School (from line A.5)	0.000			x 1.158	= 0.000		
a. K-8							
b. 9-12	0.000			x 1.268	= 0.000		
4. Total	965,785	0.000	0.000		1,118,379	0.000	0.000
a. K-8 (C.2.a + C.3.a)							
b. 9-12 (C.2.b + C.3.b)	376,505	0.000	0.000		544,803	0.000	0.000
5. Total Student Count (C.1 + C.4 + C.4.b)	1,350,775	0.000	0.000		1,675,185	0.000	0.000

C. WORK SHEET FOR FY 2014 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §15-808, as amended by Laws 2013, 1st S.S., Ch. 3, §§1, §15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2014 Non-AOI Student Count (from Work Sheet B, line C.5)

B. Student Count Add-ons

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

H. FY 2014 Non-AOI Weighted Student Count

Non-AOI Student Count	Support x Level Weight	Non-AOI Weighted Student Count
1,350,775		1,675,485
422,720	4.771	0.000
422,720	0.060	25,363
53,139	0.040	16,909
5,000	0.115	6,111
2,000	6.024	30,120
1,000	5.833	11,666
1,000	7.947	7,947
0.120	3.158	3.158
140,650	0.003	0.422
7,050	4.822	0.000
1,055,399	4.421	31,168
	4.806	0.000
		133,295
		1,808,780

AOI Weighted Student Count	x Funding Ratio	Adjusted AOI Weighted Student Count
0.000	95%	0.000
0.000	85%	0.000

III. FY 2014 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2014 AOI FT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2014 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

VI. A. Base Level Amount \$3,326.54 - To include Teacher Compensation, use Base Level of \$3,368.12
 For Career Ladder and Optional Performance Incentive Program districts, add increase of % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (2)

B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)

C. Adjusted FY 2014 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and I.H)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

XII. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (2)

XIII. FY 2012 Nonfederal Audit Service Actual Expenditures (3)

XIV. Decreases for Charter School Federal and State Monies Received

XV. Decrease for Charter School Nonparticipation Adjustment

XVI. Other Reductions: (For FY 2014 this amount is zero, unless otherwise notified by ADE)

XVII. FY 2014 BSL and BRCL from lines IX through XVI minus lines XIV through XVI (to Work Sheet E, line I)

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3	\$ 86,877.8
K-3 Reading	\$ 57,919.7

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

(2) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 2% for FY 20 and 1% for FY 2015.

(3) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSE monies received. Enter the FY 2012 nonfederal and ARRA-related audit expenditures on line XIII

Enter the FY 2012 federal (non-ARRA-SFSE) audit expenditures from all funds to the right (should agree to FY 2012 AFR).

\$ 1,794.00

\$ 17,706.00

Enter the total FY 2012 audit expenditures from all funds to the right.
 Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's CARR to ASBA and CPOA for certification or for the preparation of the Merit Bonus Budget Award application to ASBO) in the amounts reported on Line XIII or in this footnote.

C2. WORK SHEET FOR FY 2014 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §15-908 as amended by Laws 2013, 1st S.S., Ch. 3, §13 and §15-943)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

	AOI FT Student Count	Support Level Weight	AOI FT Weighted Student Count
I. A. FY 2014 AOI FT Student Count (from Work Sheet B, line C.5)	0.000		0.000
B. Student Count Add-ons			
1. Hearing Impairment	X	4.771	=
2. K-3	X	0.060	=
3. K-3 Reading (1)	X	0.040	=
4. English Learners (ELL)	X	0.115	=
5. MD-R, A-R, and SID-R	X	6.024	=
6. MD-SC, A-SC, and SID-SC	X	5.833	=
7. Multiple Disabilities Severe Sensory Impairment	X	7.947	=
8. Orthopedic Impairment (Resource)	X	3.158	=
9. Orthopedic Impairment (Self Contained)	X	6.773	=
10. Preschool-Severe Delay	X	3.595	=
11. DD, ED, MHD, SLD, SLI, & OHI	X	0.003	=
12. Emotional Disability (Private)	X	4.822	=
13. Moderate Intellectual Disability	X	4.421	=
14. Visual Impairment	X	4.806	=
15. Total Add-on Count (LB.1 through LB.14)	0.000		0.000
II. FY 2014 AOI FT Weighted Student Count			(LA + LB.15, this column) 0.000

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

	AOI PT Student Count	Support Level Weight	AOI PT Weighted Student Count
III. A. FY 2014 AOI PT Student Count (from Work Sheet B, line C.5)	0.000		0.000
B. Student Count Add-ons			
1. Hearing Impairment	X	4.771	=
2. K-3	X	0.060	=
3. K-3 Reading (1)	X	0.040	=
4. English Learners (ELL)	X	0.115	=
5. MD-R, A-R, and SID-R	X	6.024	=
6. MD-SC, A-SC, and SID-SC	X	5.833	=
7. Multiple Disabilities Severe Sensory Impairment	X	7.947	=
8. Orthopedic Impairment (Resource)	X	3.158	=
9. Orthopedic Impairment (Self Contained)	X	6.773	=
10. Preschool-Severe Delay	X	3.595	=
11. DD, ED, MHD, SLD, SLI, & OHI	X	0.003	=
12. Emotional Disability (Private)	X	4.822	=
13. Moderate Intellectual Disability	X	4.421	=
14. Visual Impairment	X	4.806	=
15. Total Add-on Count (HLB.1 through HLB.14)	0.000		0.000
IV. FY 2014 AOI PT Weighted Student Count			(HLA + HLB.15, this column) 0.000

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

D. WORK SHEET FOR FY 2014 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2013, 1st S.S., Ch. 3, §§1, and 15-816) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §§15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2014 State Support Level per Route Mile
I. 0-5 or Less	2.46
II. More than 0.5, through 1.0	2.01
III. More than 1.0	2.46

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)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

FSL CALCULATION

- I. Approved Daily Route Miles per Eligible Student Transported
 - A. FY 2013 Approved Daily Route Miles
 - B. Number of Eligible Students Transported in FY 2013
 - C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)
 - II. To and From School Support Level
 - A. Annual Route Miles (Line I.A x 180 or 200, as applicable)
 - B. State Support Level per Route Mile (use Table I based on I.C)
 - C. 1. FY 2013 Annual Expenditure for Bus Tokens
 - 2. FY 2013 Annual Expenditure for Bus Passes
 - D. To and From School Support Level [(I.A x IIB) ÷ I.C.1 + I.C.2]
- 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)
 - B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)
- IV. Extended School Year Support Level for Pupils with Disabilities
 - A. Actual Route Miles traveled in July and August 2012 to Transport Pupils w/Disabilities for Extended School Year
 - B. Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year
 - C. Total Extended School Year Route Miles (IV.A + IV.B)
 - 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)
 - V. FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)
 - VI. Support Level Change
 - A. FY 2013 Transportation Support Level
 - B. Transportation Support Level Change (if result is negative, enter 0) (V - VI.A)

TRCL CALCULATION

- VII. FY 2013 Transportation Revenue Control Limit
- VIII. FY 2014 Transportation Revenue Control Limit
 - A. Preliminary FY 2014 Transportation Revenue Control Limit (VIB + VII)
 - B. 120% of FY 2014 Transportation Support Level (V x 1.20)
 - C. Adjusted FY 2014 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VIII.B otherwise use line VIII.A)
 - D. FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)

E. WORK SHEET FOR FY 2014 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2014 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	\$ 6,213,461.29
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).]	\$ 0.00
III. FY 2014 Transportation Support Level (from Work Sheet D, line V)	\$ 779,053.46
IV. FY 2014 District Support Level (sum of lines I through III)	\$ 6,992,514.75

CALCULATION OF THE RCL

V. FY 2014 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 6,213,461.29
VI. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VII. FY 2014 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 850,631.54
VIII. FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ 7,064,092.83

F. WORK SHEET FOR FY 2014 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	\$ 0.00
II. FY 2014 District Support Level (line I + Work Sheet E, line IV)	\$ 0.00
III. FY 2014 Revenue Control Limit (line I + Work Sheet E, line VII) [to Budget, page 7, line 1(a)]	\$ 0.00

G. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C as amended by Laws 2013, 1st S.S., Ch. 3, §26)

I. High School Student Count Tuitioned Out (from Work Sheet O, line 6)	0.000
II. High School Student Count Transported by District of Residence to District of Attendance	0.000
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

II. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE (DAA)
 (A.R.S. §§15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2013, 1st, S.S., Ch. 3, §§3, 26, 27, 29, 30, and 52-54)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
I. FY 2014 Actual Student Count: 4001 - 99,999 DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2014 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)	-	-
C. Difference	=	=
D. Weight Adjustment Factor	x	x
E. Support Level Weight Increase	=	=
F. Support Level Weight	+	+
G. Adjusted Support Level Weight	=	=
H. Support Level Amount	x	x
I. DAA per Student Count	=	=
III. FY 2014 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)	-	-
C. Difference	=	=
D. Weight Adjustment Factor	x	x
E. Support Level Weight Increase	=	=
F. Support Level Weight	+	+
G. Adjusted Support Level Weight	=	=
H. Support Level Amount	x	x
I. DAA per Student Count	=	=
IV. FY 2014 Actual Student Count: 600,000 or More & JTED DAA per Student Count	\$ 450.76	\$ 492.9

CALCULATIONS FOR DAA

	PSD	K-8	9-12
V. District Additional Assistance Base			
A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line III for type 03 districts)	8,485	965,785	376,50
B. DAA per Student Count (from Table above)	x	x	x
C. DAA Base (line V.A x line V.B)	=	=	=

VI. District Additional Assistance Growth Factor

A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line II for type 03 districts)	1,350,775
B. FY 2013 Student Count	1,301,685
C. FY 2014 DAA Growth Factor (VIA ÷ VLB)	1.0377

VII. Adjusted District Additional Assistance

A. DAA Base (from line V.C)	\$ 3,824.70	\$ 435,337.25	\$ 220,967.0
B. Adjusted Growth Factor (if line VLB is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x	x	x
C. FY 2014 DAA (VIA x VLB)	=	=	=

D. DAA for High School Textbooks

1. FY 2014 Actual 0-12 Student Count (from Work Sheet B, line A.4)	376.50
2. Support Level Amount for Textbooks	x
3. DAA for Textbooks (VII.D.1 x VII.D.2)	=

E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below)

1. FY 2014 9-12 DAA [9-12(VI.C)+(VII.D.3)+9-12(VI.G.5)+9-12(VII.H)] (to Budget, page 7, line 2.a)	=
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)	-
3. Adjusted FY 2014 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)	=

F. PSD and K-8 DAA (including charter additional assistance)

1. FY 2014 PSD and K-8 DAA [PSD(VI.C)+(K-8(VI.C)+(K-8(VII.G.5)+(K-8(VII.H))] (to Budget, page 7, line 2.a)	=
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)	-
3. Adjusted FY 2014 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)	=

G. Charter Additional Assistance (CAA)

1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)	0.00	K-8	9-12
2. CAA per Student	x		
3. FY 2014 CAA (line VII.G.1 x line VII.G.2)	=		
4. Adjustment to CAA, if applicable	-		
5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)	=		

H. Capital Transportation Adjustment A.R.S. §15-963.B

	\$
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WORK SHEET FOR EQUALIZATION ASSISTANCE (A.R.S. §15-071A and B, as amended by Laws 2013, 1st S.S., Ch. 2)

NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.

	PSD-8	9-12
I. A. Total FY 2014 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C,1)	12,303	
2. K-8 (from Work Sheet B, line C.4.a. Total Hwy A09 and A01 Counts)	1,118,379	
B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Hwy A09 and A01 Counts)	1,130,682	544,803
C. Total FY 2014 Weighted State Aid Student Count (line 1B PSD-8 column 9-12 column)	1,675,485	
D. PSD-8 and 9-12 Factors (line 1B x line 1C)	0.6748	0.3252
III. 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 1A)		
B. DSL/RCL PSD-8 and 9-12 Allocation (line 1D x line 1A)		
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2014 District Additional Assistance (from Work Sheet D)	\$ 4,718,548.95	\$ 2,273,965.80
2. Line not used		
3. Total FY 2014 Equalization Base (11B + 11A.1 + 11A.2)	\$ 4,870,301.26	\$ 2,410,098.72
4. 2013 Primary Assessed Valuation x 100	\$ 713,035.51	\$ 713,035.51
5. 2013 Salt River Project (SRP) Valuation x 100	\$	\$
6. 2013 Government Property Lease Excise Tax Assessed Valuation x 100	\$	\$
7. TOTAL Valuation (11A.4 + 11A.5 + 11A.6)	\$ 713,035.51	\$ 713,035.51
8. Qualifying Tax Rate	x \$ 2.1265	x \$ 2.1265
9. Qualifying Levy (11A.7 x 11A.8)	\$ 1,516,270.01	\$ 1,516,270.01
10. FY 2014 Equalization Assistance Before Adjustments (11A.3 - 11A.9)	\$ 3,354,031.25	\$ 893,828.71
11. FY 2014 State Aid Decrease for Districts Participating in Career Ladder Program (000375 x DSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified Districts use PSD-8 column only (For FY 2014 this amount is zero, unless otherwise modified by ADE.)	- \$ 0	- \$ 0
12. Total FY 2014 Equalization Assistance (11A.10 - 11A.11)	\$ 3,354,031.25	\$ 893,828.71
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)	\$ 0.00	\$ 0.00
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)	- \$ 0.00	- \$ 0.00
3. Adjusted DSL/RCL (11B.1 - 11B.2)	\$ 0.00	\$ 0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	(line 11B.3 x L1)	(line 11B.3 x 11B.4 x 91)
5. Adjusted FY 2014 District Additional Assistance (from Work Sheet D)	\$ 0.00	\$ 0.00
6. Line not used		
7. FY 2014 Equalization Base (11B.1 + 11B.5 + 11B.6)	\$ 0.00	\$ 0.00
8. 2013 Primary Assessed Valuation x 100	\$	\$
9. 2013 Salt River Project (SRP) Valuation x 100	\$	\$
10. 2013 Government Property Lease Excise Tax Assessed Valuation x 100	\$	\$
11. TOTAL Valuation (11B.8 + 11B.9 + 11B.10)	\$ 0.00	\$ 0.00
12. Qualifying Tax Rate	x \$	x \$
13. Qualifying Levy (11B.11 x 11B.12)	\$ 0.00	\$ 0.00
14. FY 2014 Equalization Assistance Before Adjustments (11B.7 - 11B.13)	\$ 0.00	\$ 0.00
15. FY 2014 State Aid Decrease for Districts Participating in Career Ladder Program (000375 x DSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise modified by ADE.)	- \$ 0	- \$ 0
16. Total FY 2014 Equalization Assistance (11B.14 - 11B.15)	\$ 0.00	\$ 0.00

Laws 2013, 1st S.S., Ch. 3, §16, requires a joint technical education district (JETD) with a student count of more than 2,000 students to be funded at 91% of the state aid that would otherwise be provided by law and to reduce its budget finite accordingly. Therefore, the JETD's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid

This estimated reduction amount must be used to reduce the GRN on page 7, line 9 and/or the UCCL on page 8, line A.10.

K. WORK SHEET FOR FY 2014 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 KZ.

If in FY 2014, 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		
B. FY 2014 actual K-8 student count	-	125,000
C. Small school student count limit	=	0,000
D. Student count above the small school limit (LB - I.C)	x	
E. Adjusted Support Level Weight (See Table A below to calculate)	=	0,000
F. Weighted student count above small school limit (I.D x I.E)	x	3,368.12
G. Base Level Amount (from Work Sheet C, line VI.C)	-	\$ 0.00
H. Phase down reduction factor (I.F x I.G)	=	\$ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ 150,000.00

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base		
B. FY 2014 actual 9-12 student count	-	100,000
C. Small school student count limit	=	0,000
D. Student count above the small school limit (I.B - I.C)	x	
E. Adjusted Support Level Weight (See Table B below to calculate)	=	0,000
F. Weighted student count above small school limit (I.D x I.E)	x	0,000
G. Base Level Amount (from Work Sheet C, line VI.C)	-	\$ 0.00
H. Phase down reduction factor (line I.F x I.G)	=	\$ 0.00
I. Grades 9-12 small school adjustment phase down limit (I.A - I.H)		\$ 350,000.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15.971(B)(2)(a).

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

V. 10% of the District's Total RCL

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

TABLE A: GRADES K-8

Student Count Constant	SMALL ISOLATED	SMALL
	500,000	500,000
FY 2014 Student Count (line I.B above)	-	0,000
Difference	=	0,000
Weight Adjustment Factor	x	0,0005
Support Level Weight Increase	=	0,000
Support Level Weight	+	1,278
FY 2014 Adjusted Support Level Weight (Enter on line I.E above)	=	0,000

TABLE B: GRADES 9-12

Student Count Constant	500,000	500,000
FY 2014 Student Count (line I.B above)	-	0,000
Difference	=	0,000
Weight Adjustment Factor	x	0,0005
Support Level Weight Increase	=	0,000
Support Level Weight	+	1,468
FY 2014 Adjusted Support Level Weight (Enter on line I.E above)	=	0,000

K2. WORK SHEET FOR FY 2014 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 2014, 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 2014 K-8 student count	125.000
B. Small school student count limit	= 0.000
C. Student count above the small school limit (I.A - I.B)	x 0.0045
D. Phase-down factor	= 0.0000
E. Result (Line I.C x I.D)	= 0.0000
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)	x
G. K-8 Revenue Control Limit	\$ 0.00

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

A. FY 2014 9-12 student count	100.000
B. Small school student count limit	= 0.000
C. Student count above the small school limit (II.A - II.B)	x 0.0065
D. Phase-down factor	= 0.0000
E. Result (Line II.C x II.D)	= 0.0000
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)	x
G. 9-12 Revenue Control Limit	\$ 0.00

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

IV. Allowable Small School Adjustment, subject to an election (I.II + II.II + III)	\$ 0.00
V. 10% of the District's Total RCL	\$ 0.00
VI. Maximum override, subject to an election (Greater of Line IV or Line V)	\$ 0.00

**L. WORK SHEET FOR FY 2014 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)**

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

I. FY 2014 Impact Aid revenue	\$	<u>200,335</u>
II. Impact Aid revenue deposited in FY 2014 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	<u>\$</u>
III. A. TRCI/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$	<u>71,578</u>
B. Impact Aid revenue transferred in FY 2014 to the M&O Fund to provide cash for the TRCI/TSL difference calculated on line III.A	-	<u>\$</u>
IV. Impact Aid revenue transferred in FY 2014 to the M&O Fund to reduce or eliminate taxes	-	<u>\$</u>
V. FY 2013 Ending Cash Balance in the Impact Aid Fund	+	<u>196,532</u>
VI. FY 2014 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V)	=	<u>\$ 396,867</u>

(on Budget, page 6, line 16)

**AL WORK SHEET FOR CALCULATION OF THE FY 2014 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2013 latest revised Budget, page 7, line 10)	\$	7,235,044.00
	b.	Adjustments to the GBL, from FY 2013 BUDG75	\$	
	c.	Adjusted GBL	\$	7,235,044.00
2.	a.	Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	7,235,044.00
	b.	Adjustments to the GBL (from line 1.b)	\$	0.00
	c.	Adjusted Budgeted Expenditures	\$	7,235,044.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	7,235,044.00
4.		M&O actual expenditures	\$	6,975,044.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$	260,000.00

Note: For lines 6.a through 6.h deduct the FY 2013 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2013		Unexpended
		Budget	Actual	Budget
6.	a.	Special Program Override	\$ 0.00 -	\$ 0.00
	b.	Desegregation	\$ 0.00 -	\$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00 -	\$ 0.00
	d.	Dropout Prevention Programs	\$ 0.00 -	\$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00 -	\$ 0.00
	f.	Career Ladder	\$ -	\$ 0.00
	g.	Optional Performance Incentive Program	\$ -	\$ 0.00
	h.	Performance Pay	\$ 0.00 -	\$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]	=	\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)	\$	260,000.00
8.	a.	FY 2013 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site	\$	6,822,461.34
	b.	Growth Adjustment (FY 2013 BUDG75)	x	0.04
	c.	Factor of 4%		
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]	\$	272,898.45
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)	\$	260,000.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2013 M&O Fund ending cash balance)	\$	
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]	\$	260,000.00

0. WORK SHEET FOR FY 2014 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

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

Part I- Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]								
Attending District Name	Attending District CID Number	A		B		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)	Increase to GBL (A x D)		
1.						0.00	0.00	
2.						0.00	0.00	
3.						0.00	0.00	
4.						0.00	0.00	
5.						0.00	0.00	
6.	Total HS Count:		0.00					
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:							0.00

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

Attending District Name	E		F	
	M&O & UCO, Per Pupil Tuition	Increase to DSL, and RCL (A x F)	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	Increase to DSL, and RCL (A x F)
8.	0	0.00	0.00	0.00
9.	0	0.00	0.00	0.00
10.	0	0.00	0.00	0.00
11.	0	0.00	0.00	0.00
12.	0	0.00	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 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 2014 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2014 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	0.00
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	-	0.00
C.	Line not used	-	0.00
D.	FY 2014 Equalization Assistance Before Adjustments (Lines A + B + C)	= \$	0.00
E.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE)	-	\$ 0.00
F.	FY 2014 Equalization Assistance (D.D - E.E)	= \$	0.00

PART II. CASH BALANCE CARRYFORWARD

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

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2013	\$	
	2. Budget Balance Carryforward (from Work Sheet M, line I2)	-	\$ 0.00
	3. Remaining A1&O Cash Balance (line A.1 minus A.2)	=	\$ 0.00
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :		
	1. The amount on line A.3 or	\$	0.00
	2. 10% of the FY 2014 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$	
	3. Up to 5% of the FY 2014 RCL calculated pursuant to A.R.S. §15-482.B	+	\$
	4. Line B.2 plus B.3	=	\$ 0.00
	5. The lesser of line B.1 or B.4	\$	0.00

**S. WORK SHEET FOR FY 2014 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2014 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	0.00
B.	District Additional Assistance (from Work Sheet I, lines VII.E.3 and VIII.F.3)	+	0.00
C.	Line not used	+	0.00
D.	FY 2014 Equalization Assistance Before Adjustments (Lines A + B + C)	=	\$ 0.00
E.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (0.00375 x BSI from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE)	-	\$ 0.00
F.	FY 2014 Equalization Assistance (LD - 1E)	=	\$ 0.00

PART II. CASH BALANCE CARRYFORWARD

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

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2013	\$	0.0
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	\$ 0.0
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	\$ 0.0
B.	Maximum RCL Addition that may be Authorized by County School Superintendent:		
	1. The amount on line A.3 or	\$	0.00
	2. 10% of the FY 2014 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$	
	3. Up to 5% of the FY 2014 RCL calculated pursuant to A.R.S. §15-482.B	- \$	
	4. Line B.2 plus B.3	= \$	0.00
	5. The lesser of line B.1 or B.4	\$	0.0