



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2011**

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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%	0.05
C. ADM loss required to qualify (line I.A x line I.B)	0.000
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	

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

E. Tuition received in base year	\$
F. Tuition received in fiscal year after base year	\$
G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)	\$ 0.00
H. Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25	
I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line VIII)	\$ 0.00

II. Notwithstanding A.R.S. §15-902.K, and in addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line IX:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.

- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

**B. WORK SHEET FOR FY 2011 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943)**

The FY 2011 Student Counts used to determine the support level weight are obtained from

A. ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for:

	<u> K-8 </u>	<u> 9-12 </u>
1. FY 2011 Student Count (1) (4)	<u>3,295.968</u>	<u>1,909.467</u>
2. District Sponsored Charter School Estimated ADM (2)	+ <u> </u>	+ <u> </u>
3. Total Student Count	= <u>3,295.968</u>	= <u>1,909.467</u>

B. SUPPORT LEVEL WEIGHTS TO BE USED FOR:	DISTRICTS DESIGNATED AS ISOLATED		DISTRICTS NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (1) 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 2011 Student Count (1)	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	=	=	=	=
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
FY 2011 Adjusted Support Level Weight	=	=	=	=
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2011 Student Count (1)	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	=	=	=	=
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
FY 2011 Adjusted Support Level Weight	=	=	=	=
Student Count 600.00 or More				
Support Level Weight			1.158	1.268

C. PSD-12 WEIGHTED STUDENT COUNT (3)

	FY 2011 Actual Student Count	x	Support Level Weight	=	Weighted Student Count
1. PSD (preschool programs for children with disabilities)	16.756	x	1.450	=	24.296
2. District (from line A.1)					
a. K-8	3,295.968	x	1.158	=	3,816.731
b. 9-12 (4)	1,909.467	x	1.268	=	2,421.204
3. Charter School (from line A.2)					
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)	3,295.968				3,816.731
b. 9-12 (C.2.b + C.3.b)	1,909.467				2,421.204
5. Total PSD-12 State Aid Student Count (C.1 + C.4.a + C.4.b)	5,222.191				6,262.231

- (1) Do not include any charter school student counts.
- (2) Include on line A.2 pupils new to the district attending a district sponsored charter school and pupils who attended a district sponsored charter school in FY 2010 and will be attending a district sponsored charter school in FY 2011. For budget adoption, the district should use an estimated student count based on pupil registration at the charter school. After the 100th day, student count must equal the actual ADM as required by A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2010.
- (3) The FY 2011 student count used to determine the weighted student count for PSD is obtained from the ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for the 100th day, available on ADE's Web site. The student counts for K-8 and 9-12 should be obtained from lines A.1 and A.2.
- (4) For Common School Districts not in a High School District (Type 03) include only high school students actually taught by the Type 03 district, if any.

C. WORK SHEET FOR FY 2011 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-943, as amended by Laws 2010, 7th S.S., Ch. 8, §3 and 15-944.E)

STUDENT COUNT

I. A. Total PSD-12 State Aid Student Count (from Work Sheet B, line C.5)

FY 2011 Actual Student Count	Support x Level Weight	= Weighted Student Count
5,222.191		6,262.231

B. Student Count Add-ons (1)

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

3.000	x	4.771	=	14.313
1,227.228	x	0.060	=	73.634
46.501	x	0.115	=	5.348
21.000	x	6.024	=	126.504
17.500	x	5.833	=	102.078
4.000	x	7.947	=	31.788
3.690	x	3.158	=	11.653
8.840	x	6.773	=	59.873
3.600	x	3.595	=	12.942
515.389	x	0.003	=	1.546
18.170	x	4.822	=	87.616
11.800	x	4.421	=	52.168
1.000	x	4.806	=	4.806
1,881.718				584.269
				6,846.500
				(I.A + I.B.14, this column.)

II. Total Weighted Student Count

FY 2011 BSL AND BRCL

III. Total Weighted Student Count (from II. above)

6,846.500

IV. A. Base Level Amount **\$3,267.72** - To include Teacher Compensation, use Base Level of **\$3,308.57**
 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) (11)

\$ 3,308.57

B. Increase for 200 Days of Instruction (5)

\$ 0.00

C. Adjusted FY 2011 Base Level Amount (line IV.A + IV.B) (to Work Sheet K, line I.G and II.G)

\$ 3,308.57

V. Result (III x IV.C)

\$ 22,652,124.51

VI. Teacher Experience Index (TEI) (6) (If actual TEI is less than 1.0000 use 1.0000)

1.0205

VII. Result (V x VI)

\$ 23,116,493.06

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

\$

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

\$

X. Increase for Career Ladder (A.R.S. §15-918.04) (11)

\$

XI. FY 2009 Nonfederal Audit Service Actual Expenditures (7) \$ 44,788.26 x 1.00 =

\$ 44,788.26

XII. Decreases for Charter School Federal and State Monies Received (8)

-\$

XIII. Decrease for Charter School Nonparticipation Adjustment (9)

-\$

XIV. Other Reductions: (10)

-\$

XV. FY 2011 BSL and BRCL (sum lines VII through XI minus lines XII, XIII, and XIV) (to Work Sheet E, line I)

\$ 23,161,281.32

(1) The FY 2011 student counts to determine the Add -On weighted counts should be obtained from the following ADE reports:

Add-On Category	ADE Report Name
K-3	"ADMS 46-1—Recalculated State Aid ADM Counts"
ELL	"ELLS 28-1—Student Counts for Use in Budget Preparation"
Children with Disabilities:	"SPED 28—Student Counts for Use in Budget Preparation"

(2) MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SMR - R (Severe Mental Retardation - Resource)

(3) MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SMR - SC (Severe Mental Retardation - Self-contained)

(4) DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disabilities), MIMR (Mild Mental Retardation), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)

(5) A.R.S. §15-902.02 allows districts that provide 200 days of instruction to increase the base level amount by 5%. Enter 5% of the base level amount (line IV.A) on line IV.B, if applicable.

(6) The teacher experience index (TEI) is obtained from the FY 2010 "Teacher Experience Index - SDER 96" available on ADE's Web site.

(7) 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. Enter the FY 2009 nonfederal expenditures for audit services on line XI. Enter the FY 2009 federal audit services expenditures here. \$

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.

(8) For districts sponsoring charter schools or districts operating a charter school, see instructions for applicable decreases.

(9) Districts may increase the BSL for Teacher Compensation, Career Ladder, Optional Performance Incentive Program, and TEI. However, districts that are approved for these programs, that are sponsoring charter schools that are not approved to participate in these programs, must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL. Enter as a negative amount.

(10) This line should be used to record other reductions required by legislation and should be left blank for budget adoption. If needed during the year instructions will be provided

(11) In accordance with Laws 2010, 7th S.S., Ch. 8, §11, for FY 2011, the maximum base level increase for a career ladder program is 5%.

D. WORK SHEET FOR FY 2011 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2010, 7th S.S., Ch. 8, §4 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 2011 State Support Level per Route Mile
I. 0.5 or Less	2.35
II. More than 0.5, through 1.0	1.91
III. More than 1.0	2.35

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 (1)	
A. FY 2010 Approved Daily Route Miles (2)	2,164.000
B. Number of Eligible Students Transported in FY 2010 (2)	2,158.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.003
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180)	389,520.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.35
C. 1. FY 2010 Annual Expenditure for Bus Tokens (2)	\$ 0.00
2. FY 2010 Annual Expenditure for Bus Passes (2)	\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 915,372.00
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)	\$ 164,766.96
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2009 to Transport Pupils w/Disabilities for Extended School Year (3)	1,696.000
B. Estimated Route Miles Traveled in June 2010 to Transport Pupils w/Disabilities for Extended School Year (3)	1,696.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	3,392.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.35
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 7,971.20
V. FY 2011 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 1,088,110.16
VI. Support Level Change	
A. FY 2010 Transportation Support Level (4)	\$ 1,298,456.67
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

TRCL CALCULATION

VII. FY 2010 Transportation Revenue Control Limit (4)	\$ 1,476,063.78
VIII. FY 2011 Transportation Revenue Control Limit	
A. Preliminary FY 2011 Transportation Revenue Control Limit (VI.B + VI)	\$ 1,476,063.78
B. 120% of FY 2011 Transportation Support Level (V x 1.20)	\$ 1,305,732.19
C. Adjusted FY 2011 Transportation Revenue Control Limit (5)	\$ 1,476,063.78
D. FY 2011 Transportation Revenue Control Limit (6) (to Work Sheet E, line VII)	\$ 1,476,063.78

- (1) A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.
- (2) Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (3) The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (4) The FY 2010 Transportation Revenue Control Limit and FY 2010 Transportation Support Level used to determine the FY 2011 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1", available on ADE's Web site.
- (5) In accordance with A.R.S. §15-946, the FY 2011 Transportation Revenue Control Limit (TRCL) cannot increase from the FY 2010 TRCL amount if the FY 2011 TRCL would exceed 120% of the FY 2011 Transportation Support Level.
- (6) In accordance with A.R.S. §15-946, the Adjusted FY 2011 TRCL calculated on line VIII.C should not result in a FY 2011 TRCL that is less than the FY 2011 Transportation Support Level (TSL).

E. WORK SHEET FOR FY 2011 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2011 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XV)	\$ <u>23,161,281.32</u>
II. Tuition Out for High School Students (from all Work Sheets O, line VII) [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). The estimated tuition for FY 2011 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]	\$ _____
III. FY 2011 Transportation Support Level (from Work Sheet D, line V)	\$ <u>1,088,110.16</u>
IV. FY 2011 District Support Level (sum of lines I through III)	\$ <u>24,249,391.48</u>

CALCULATION OF THE RCL

V. FY 2011 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>23,161,281.32</u>
VI. Tuition Out for High School Students (from all Work Sheets O, line VII) [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). The estimated tuition for FY 2011 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]	\$ <u>0.00</u>
VII. FY 2011 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>1,476,063.78</u>
VIII. FY 2011 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ <u>24,637,345.10</u>

F. WORK SHEET FOR FY 2011 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. FY 2011 Revenue Control Limit (from Work Sheet E, line VIII)	\$ <u>24,637,345.10</u>
II. Consolidation/Unification Increase for Transitional Costs incurred in first year (1)	\$ _____
III. FY 2011 District Support Level (line II + Work Sheet E, line IV)	\$ _____
IV. FY 2011 Revenue Control Limit (line I + line II) [to Budget, page 7, line 1(a)]	\$ _____

G. WORK SHEET FOR FY 2011 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.D)

I. High School Student Count Tuitioned Out	_____
II. High School Student Count Transported by District of Residence to District of Attendance	_____
III. High School Student Count Taught by District of Residence (to Work Sheet H, lines V.A, column for 9-12 and VII.D.1)	_____
IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12)	<u>0.000</u>

(1) The amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues should be included on Work Sheet F, line II.

H. WORK SHEET FOR FY 2011 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.A-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT (1)

	<u>K-8</u>	<u>9-12</u>
I. FY 2011 Actual Student Count: .001 - 99.999		
CORL per Student Count	\$ 272.75	\$ 329.41
II. FY 2011 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2011 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2011 Actual Student Count: 600.000 or More		
CORL per Student Count	\$ 225.76	\$ 267.94

CALCULATIONS FOR CORL

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. Capital Outlay Base			
A. FY 2011 Student Count (1)	16.756	3,295.968	1,909.467
B. CORL per Student Count (from Table above)	x \$ 225.76	x \$ 225.76	x \$ 267.94
C. Capital Outlay Base (line V.A x line V.B)	= \$ 3,782.83	= \$ 744,097.74	= \$ 511,622.59
VI. Capital Outlay Growth Factor			
A. FY 2011 Student Count (from line V.A above)		5,222.191	
B. FY 2010 Student Count (2)		÷ 5,303.253	
C. FY 2011 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= 0.9847	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 3,782.83	\$ 744,097.74	\$ 511,622.59
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x 1.0000	x 1.0000	x 1.0000
C. FY 2011 CORL (VII.A x VII.B)	= \$ 3,782.83	= \$ 744,097.74	= \$ 511,622.59
D. CORL for High School Textbooks			
1. FY 2011 Actual 9-12 Student Count (1)			1,909.467
2. Support Level Amount for Textbooks			x \$ 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 133,051.66
E. Total FY 2011 9-12 CORL [9-12(VII.C)+VII.D.3] (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 644,674.25
F. Total FY 2011 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Work Sheet J, line III.A.1 or III.B.5)			+ \$ 747,880.57
G. Total FY 2011 CORL (VII.E + VII.F) (to Budget, page 7, line 2)			= \$ 1,392,554.82

(1) The student counts for K-8 and 9-12 should be obtained from Work Sheet B, line A.1. Type 03 districts, use high school student count from Work Sheet G, Line III. The FY 2011 actual student count for PSD should be obtained from Work Sheet B, line C.1.

(2) Do not include charter school students on this line. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1," available on ADE's Web site.

I. WORK SHEET FOR FY 2011 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2010, 7th S.S., Ch. 8, §1)

TABLE TO CALCULATE SCA PER STUDENT COUNT (1) (2)

	<u>K-8</u>	<u>9-12</u>
I. FY 2011 Actual Student Count: 0.001 - 99.999		
SCA per Student Count	\$ 271.83	\$ 271.83
II. FY 2011 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. FY 2011 Actual Student Count	-	-
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 2011 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. FY 2011 Actual Student Count	-	-
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 2011 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 2011 SCA			
A. FY 2011 Actual Student Count (1) (2)	16.756	3,295.968	1,909.467
B. FY 2011 SCA per Student Count (from Table above) x	\$ 225.00	x \$ 225.00	x \$ 225.00
C. FY 2011 SCA (line V.A x line V.B)	= \$ 3,770.10	= \$ 741,592.80	= \$ 429,630.08
D. Additional Assistance			
1. FY 2011 Charter School Student Count (3)		0.000	0.000
2. Assistance per Student		x \$ 1,607.50	x \$ 1,873.52
3. FY 2011 Additional Assistance (line V.D.1 x line V.D.2)		= \$ 0.00	= \$ 0.00
4. Adjustment to Additional Assistance, if applicable (4)		-	-
5. Total FY 2011 Additional Assistance (line V.D.3 - V.D.4)		= \$ 0.00	= \$ 0.00
E. FY 2011 Elementary SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)]		\$ 745,362.90	
F. FY 2011 High School SCA [V.C (9-12) + V.D.5 (9-12)]			\$ 429,630.08
G. Total FY 2011 District SCA (V.E + V.F) (to Budget, page 8, line B.9)			\$ 1,174,992.98

- (1) The FY 2011 actual student count for PSD should be obtained from Work Sheet B, line C.1. Obtain the actual student counts for K-8 and 9-12 from Work Sheet B, line A.1.
- (2) In the 9-12 column, Type 03 districts should use high school student count from Work Sheet G, line IV.
- (3) Obtain amounts from Work Sheet B, line A.2.
- (4) Laws 2010, 7th S.S., Ch. 1, §31 and Ch. 8, §7 require ADE to reduce additional assistance for all charter schools for FY 2011. ADE will notify school districts that sponsor charter schools of the specific adjustment amount.

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)

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

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2011 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	24,296	
2. K-8 (from Work Sheet B, line C.4.a)	3,816,731	
B. Total FY 2011 PSD-8 and 9-12 Weighted State Aid Student Count (1)	3,841,027	2,421,204
	<small>(I.A.1 + I.A.2)</small>	<small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2011 Weighted State Aid Student Count (from Work Sheet B, line C.5)		6,262,231
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6134	0.3866
II. A. Lesser of District Support level (DSL) or Revenue Control Limit (RCL (from Work Sheet E, line IV or VIII, or Work Sheet F, line III or IV) (to Work Sheet S, line I.A)		\$ 24,249,391.48
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 14,874,576.73	\$ 9,374,814.75
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. FY 2011 Capital Outlay Revenue Limit	\$ 747,880.57	\$ 644,674.25
	<small>(from Work Sheet H, line VII.F)</small>	<small>(from Work Sheet H, line VII.E)</small>
2. FY 2011 Soft Capital Allocation, as adjusted pursuant to Laws 2010, 7th S.S., Ch. 8, §9	\$ 109,584.72	\$ 65,969.22
3. Total FY 2011 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 15,732,042.02	\$ 10,085,458.22
4. 2010 Primary Assessed Valuation ÷ 100	\$ 10,318,342.14	\$ 10,318,342.14
5. 2010 SRP Valuation ÷ 100 (2)	\$	\$
6. 2010 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$ 10,318,342.14	\$ 10,318,342.14
8. Qualifying Tax Rate (3)	x \$ 1.4797	x \$ 1.4797
9. Qualifying Levy (III.A.7 x III.A.8)	\$ 15,268,050.86	\$ 15,268,050.86
10. FY 2011 Equalization Assistance Before Adjustment (III.A.3 - III.A.9)	\$ 463,991.16	\$ (5,182,592.64)
11. FY 2011 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2011 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
12. Total FY 2011 Equal. Assistance (III.A.10 - III.A.11) (4)	\$ 463,991.16	\$ (5,182,592.64)
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 III or IV)		\$ 0.00
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		- \$ 0.00
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$ 0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0.00	\$ 0.00
	<small>(line III.B.3 x I.D)</small>	<small>[(line III.B.3 x I.D)+III.B.2]</small>
5. FY 2011 Capital Outlay Revenue Limit	\$ 0.00	\$ 0.00
	<small>(from Work Sheet H, line VII.F)</small>	<small>(from Work Sheet H, line VII.E)</small>
6. FY 2011 Soft Capital Allocation, as adjusted pursuant to Laws 2010, 7th S.S., Ch. 8, §9	\$ 0.00	\$ 0.00
7. FY 2011 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$ 0.00	\$ 0.00
8. 2010 Primary Assessed Valuation ÷ 100	\$	\$
9. 2010 SRP Valuation ÷ 100 (2)	\$	\$
10. 2010 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	\$ 0.00	\$ 0.00
12. Qualifying Tax Rate (3)	x \$	x \$
13. Qualifying Levy (III.B.11 x III.B.12)	\$ 0.00	\$ 0.00
14. FY 2011 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	\$ 0.00	\$ 0.00
15. FY 2011 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2011 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- 0
16. Total FY 2011 Equal. Assistance (III.B.14 - III.B.15)	\$ 0.00	\$ 0.00
(1) Type 03 districts should only enter an amount in the 9-12 column if the district sponsors a charter high school and/or has State Board of Education permission to teach high school.		
(2) SRP = Salt River Project		
(3) Qualifying tax rate for PSD-8 and 9-12 use \$1.4797; if applicable, add qualifying tax rate increase for Career Ladder per A.R.S. §15-918.06r Optional Performance Incentive Program per A.R.S. §15-919.05. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for joint technical education districts is 5 cents.		
(4) Laws 2010, 7th S.S., Ch. 8, §8, requires that state aid for a joint technical education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. However, a JTED will not receive less total equalization formula funding (state aid + local property taxes) than it received for the previous year except from reductions due to changes in ADM, net assessed property values, or other technical factors, or due to prior year adjustments or corrections. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet.		
The maximum required reduction to state aid will be no greater than	\$0.00	

**K. WORK SHEET FOR FY 2011 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 2011, 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 of up to \$50,000 without an election. If the district holds an override election as provided in A.R.S. §15-481, the district may adopt a budget with a small school adjustment up to the amount calculated below.

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 2011 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 IV.C)	x <u>0.00</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 2011 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 IV.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) [to Budget page 7, line 3(a)]

\$ 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 2011 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 2011 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 2011 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 2011 Adjusted Support Level Weight (Enter on line II.E above)	= <u>0.000</u>	= <u>0.000</u>

K2. WORK SHEET FOR FY 2011 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 2011, 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 as a small school adjustment, 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 2011 K-8 student count (1)			
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 (2)	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 2011 9-12 student count (1)			
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 (2)	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) [to Budget page 7, line 3(a)] \$ 0.00

(1) A student count of 181 in K-8 and 185 in 9-12 will result in a small school budget override limit of less than 10% of the RCL to be calculated on lines I.H and II.H.

(2) For a unified school district, separate the Revenue Control Limit into grade K-8 and grade 9-12 components based on the weighted student count as provided in A.R.S. §15-971(B)(2)(a).

L. WORK SHEET FOR FY 2011 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R, as amended by Laws 2010, Ch. 332, §16)

I. FY 2011 Impact Aid revenue (1)		\$	
II. Impact Aid revenue deposited in FY 2011 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		-	\$
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$		
B. Impact Aid revenue transferred in FY 2011 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A (2)		-	\$
IV. Impact Aid revenue transferred in FY 2011 to the M&O Fund to reduce or eliminate taxes (3)		-	\$
V. Adjusted FY 2011 Impact Aid revenue		=	\$ 0
VI. A. FY 2010 Impact Aid revenue included in M&O ending cash balance (4)		\$	
B. Impact Aid revenue used to provide cash for the FY 2010 M&O budget balance carryforward (5)		-	\$
C. Impact Aid revenue transferred to the UCO Fund to fund prior year Federal Impact Adjustments (A.R.S. § 15-964) or State Board Approvals to Accumulate Cash Balance for Construction, Building Renovation, or Soft Capital (A.R.S. § 15-962.F) (6)		-	\$
D. FY 2010 Impact Aid revenue from M&O cash balance transferred to Impact Aid Fund (7)		=	\$ 0
VII. Amount available to be spent in FY 2011 Impact Aid Fund (line V+ line VI.D) (on Budget, page 6, Federal Projects, line 16)		\$	0

- (1) Include the amount from the most recent FY 2010 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments received after the FY 2010 encumbrance period and recorded in FY 2011 revenues.
- (2) Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference.
- (3) For example, this line could include the amount of the qualifying tax levy calculated on APOR55-1, page 4 for districts that do not levy taxes.
- (4) For budget adoption, enter the estimated amount of Impact Aid revenue that was included in the district's FY 2010 M&O ending cash balance. For accommodation schools that completed part II of Work Sheet S, this line should agree to Work Sheet S, Part II, line A.4. For budget revision, this line should be updated to the actual Impact Aid revenue included in the FY 2010 M&O cash balance.
- (5) For accommodation schools that completed part II of Work Sheet S, this line should be zero as cash to fund the budget balance carryforward was already deducted on Work Sheet S.
- (6) For districts that had approval to accumulate Impact Aid revenues for the UCO Fund in the past and did not transfer the cash in prior years, use this line to show the transfer that will be made to include the Impact Aid revenue in the UCO Fund.
- (7) The cash balance amount shown on this line should be transferred from the M&O Fund to the Impact Aid Fund in the districts accounting records.

M. WORK SHEET FOR CALCULATION OF THE FY 2011 MAINTENANCE AND OPERATION (M&O) FUND

BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01, as amended by Laws 2010, Ch.179, §3)

1.	a.	General Budget Limit (GBL) (from FY 2010 latest revised Budget, page 7, line 11	\$ 28,029,429.00
	b.	Adjustments to the GBL from FY 2010 BUDG75 (If negative, enter in parentheses.) (1) (2)	\$
	c.	Adjusted GBL	<u>\$ 28,029,429.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2010 latest revised Budget, page 1, line 31, Total Budget Year Column	\$ 28,029,429.00
	b.	Adjustments to the GBL from FY 2010 BUDG75 (If negative, enter in parentheses.) (1) (2)	\$ 0.00
	c.	Adjusted Budgeted Expenditure	<u>\$ 28,029,429.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 28,029,429.00</u>
4.		M&O actual expenditures (3)	<u>\$ 27,095,000.00</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>\$ 934,429.00</u>

Note: For lines 6.a through 6.h deduct the FY 2010 actual expenditures from the budget amount. If the result is negative, enter zero.

	<u>Budget (4)</u>	<u>Actual (3)</u>	<u>Unexpended Budget</u>
6.	a.	Special K-3 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 (5)	\$ - \$ = \$ 0.00
	g.	Optional Performance Incentive Program (5)	\$ - \$ = \$ 0.00
	h.	Performance Pay (5)	\$ 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)	<u>\$ 934,429.00</u>
8.	a.	FY 2010 Adjusted District Limit (RCL) from page 2 of the most recent ADE report " Basic Calculations for Equalization Assistance - APOR 55-1", available on ADE's Web site	<u>\$ 25,950,553.45</u>
	b.	Growth Adjustment (FY 2010 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>\$ 1,038,022.14</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)	<u>\$ 934,429.00</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 2010 M&O Fund ending cash balance)	<u>\$</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>\$ 934,429.00</u>

- (1) For budget adoption this line should be left blank.
- (2) Include other items, not listed in lines 6.a through 6.h, from the FY 2010 latest revised Budget, page 7, which were adjusted on the FY 2010 BUDG75.
- (3) Actual expenditures should be based upon the following:
 - (a) For budget adoption, use FY 2010 actual expenditures to date plus estimated expenditures for the remainder of fiscal year.
 - (b) For May 15, 2011, budget revisions, use FY 2010 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).
- (4) Budget amounts for lines 6.a through 6.e should be obtained from the FY 2010 latest revised Budget, page 7.
- (5) The Career Ladder budget amount is the FY 2010 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2010 Budget, page 7, line 9(i). The Optional Performance Incentive Program (OPIP) budget amount is the FY 2010 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2010 Budget, page 7, line 9(j). The Performance Pay budget amount is the portion of FY 2010 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2010 Budget, page 2.

**O. WORK SHEET FOR FY 2011 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)]

I.	Per Pupil High School Tuition excluding Debt Service		\$ _____
II.	Actual Debt Service Tuition (1)	\$ _____	
III.	Debt Service Tuition Limit (2)	\$ _____	
IV.	Tuition Out Per Student	\$ 0.00 (line II - line III)	\$ 0.00 (line I + lesser of line II or III)
V.	Tuition Out High School Count (3)	_____	
VI.	Tuition Increase to General Budget Limit (line IV x line V) [Total for this line from all copies of Work Sheet O to Budget, page 7, line 8(b)]	\$ 0.00	
VII.	Increase to District Support Level and Revenue Control Limit (line IV x line V) (Total for this line from all copies of Work Sheet O to Work Sheet E, lines II and VI)		\$ 0.00

- (1) Not to exceed \$750 if pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils. (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 pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils (A.R.S. §15-951.H) Enter the actual debt service tuition amount on this line for a common school district no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)

- (3) Use FY 2010 100th day ADM for this line.

**S. WORK SHEET FOR FY 2011 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2011 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, line VII.G)	+	<u>0.00</u>	
C.	Soft Capital Allocation (from Work Sheet I, line V.G)	+	<u>0.00</u>	
D.	FY 2011 Equalization Assistance Before Adjustments (Lines A + B + C)			= \$ <u>0.00</u>
E.	FY 2011 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2011 this amount is zero, unless otherwise notified by ADE)			- \$ <u>0.00</u>
F.	FY 2011 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, 2010	\$		
	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>	
	4. Remaining M&O cash balance that is comprised of Impact Aid revenue (to Work Sheet L, line VI.A) (1)	-	\$	
	5. Total Remaining M&O Cash Balance	=	<u>\$ 0.00</u>	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.5 or	\$	<u>0.00</u>	
	2. 10% of the FY 2011 RCL (from Work Sheet E, line VIII or Work Sheet F, line IV)	\$		
	3. 5% of the FY 2011 RCL calculated pursuant to A.R.S. §15-482 (2)	+	\$	
	4. Line B.2 plus B.3	=	<u>\$ 0.00</u>	
	5. The lesser of line B.1 or B.4 (to Budget, page 7, line 7)			\$ <u>0.00</u>

- (1) In accordance with Laws 2010, Ch. 332, §16, districts should account for ESEA, Title VIII (Impact Aid) revenue in the Impact Aid Fund. See Work Sheet L for calculation of the amount to be transferred from the FY 2010 M&O ending cash balance to the Impact Aid Fund.
- (2) In accordance with A.R.S. §15-482.B, the maximum amount of a Special Program override shall not exceed 5% of the RCL attributable to the weighted student count.