NORTHEAST ARIZONA TECHNOLOGICAL INSTITUTE OF VOCATIONAL EDUCATION (NATIVE)

NATIVE Special School Board Meeting

Date: **Friday, May 11, 2012**
Time: **9:00 AM (MDST)**
Place: **NATIVE District Central Campus, Conference Room, NATIVE District, Kayenta, AZ**
One or more Governing Board members will participate via teleconference. The public will be able to attend at the NATIVE District office or may call (928) 697-2500 for teleconference information.

AGENDA

1. **CALL TO ORDER:** Board President Margaret Yazzie will call the meeting to order. Roll call by Board Secretary. Members may participate by conference call.

2. **NEW BUSINESS:**
   2.1. *Consideration to approve NATIVE revised expenditure budget

3. ***ADJOURNMENT**

**Denotes Action Items*

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DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

FY 2012

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2012 was

Proposed

Adopted

Revised May 11, 2012

Date

SIGNED SIGNED

The budget file(s) for FY 2012 sent to the Arizona Department of Education, via the internet, on

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

Date

Superintendent Signature Business Manager Signature

District Contact Employee: KAREN LESHER

Telephone: 928-697-2501 E-mail: klesher@native.k12.az.us

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

1. Total Budgeted Revenues for Fiscal Year 2011 $

2. Estimated Revenues by Source for Fiscal Year 2012 (excluding property taxes)

Local	1000	$
Intermediate	2000	$
State	3000	$
Federal	4000	$
TOTAL		$ 0

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

	Current FY 2011	Est. Budget FY 2012
Primary Tax Rate:		
Secondary Tax Rates:		
M&O Override		
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
JTED		
Total Secondary Tax Rate	0.0000	0.0000

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

1. General Budget Limit (from Budget, page 7, line 10)	$	2,369,182
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	$	5,436,956
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	$	170,568
4. Subtotal (line A.1 + A.2 + A.3)	$	7,976,706
5. Federal Projects (from Budget, page 6, line 18)	$	1,066,111
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	$	0
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A6)	$	9,042,817

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	$	2,369,182
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	$	5,436,956
3. Soft Capital Allocation (from Budget, page 4, line 19)	$	170,568
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	$	7,976,706

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FUND 001 (M&O) MAINTENANCE AND OPERATION FUND

Expenditures		No. of Personnel Current FY	No. of Personnel Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals Current FY 2011	Totals Budget FY 2012	% Increase/ Decrease	
100 Regular Education												
1000 Classroom Instruction	1.	0.00							0	0	0.0%	1.
2000 Support Services												
2100 Students	2.	0.00							0	0	0.0%	2.
2200 Instructional Staff	3.	0.00							0	0	0.0%	3.
2300 General Administration	4.	0.00							0	0	0.0%	4.
2400 School Administration	5.	0.00							0	0	0.0%	5.
2500 Central Services	6.	0.00							0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%	11.
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
200 Special Education												
1000 Classroom Instruction	14.	0.00				1,690,840	13,315		0	1,704,155	--	14.
2000 Support Services												
2100 Students	15.	0.00				15,745			0	15,745	--	15.
2200 Instructional Staff	16.	0.00	0.20	5,000	1,200	36,149	500		0	42,849	--	16.
2300 General Administration	17.	4.00	3.20	166,251	39,900	150,000	92,000	1,150	2,500	449,301	17872.0%	17.
2400 School Administration	18.	0.00	1.00	15,000	7,615	19,437	600		627,183	42,652	-93.2%	18.
2500 Central Services	19.	0.00				63,300			0	63,300	--	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.20	5,800	1,392	23,942	19,046	1,000	66,300	51,180	-22.8%	20.
2900 Other	21.	0.00							21,600	0	-100.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	4.00	4.60	192,051	50,107	1,999,413	125,461	2,150	717,583	2,369,182	230.2%	23.
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	24.	0.00	0.00	0	0	0	0	0	0	0	0.0%	24.
400 Pupil Transportation	25.	0.00							0	0	0.0%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
520 Special K-3 Program Override (from Supplement, page 1, line 20)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs	28.	0.00							0	0	0.0%	28.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	4.00	4.60	192,051	50,107	1,999,413	125,461	2,150	717,583	2,369,182	230.2%	30.

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SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Only)

(A.R.S. §§15-761 and 15-903)

	Program 200 Current FY	Total Current FY	Program 200 Budget FY	Total Budget FY	
1. Autism	0	0			1.
2. Emotional Disability	0	0			2.
3. Hearing Impairment	0	0			3.
4. Other Health Impairments	0	0			4.
5. Specific Learning Disability	0	0			5.
6. Mild, Moderate or Severe Intell. Disab.*	0	0			6.
7. Multiple Disabilities	0	0			7.
8. Multiple Disabilities with S.S.I.**	0	0			8.
9. Orthopedic Impairment	0	0			9.
10. Developmental Delay	0	0			10.
11. Preschool Severe Delay	0	0			11.
12. Speech/Language Impairment	0	0			12.
13. Traumatic Brain Injury	0	0			13.
14. Visual Impairment	0	0			14.
15. Subtotal (lines 1 through 14)	0	0	0	0	15.
16. Gifted Education	0	0			16.
17. Remedial Education	0	0			17.
18. ELL Incremental Costs	0	0			18.
19. ELL Compensatory Instruction	0	0			19.
20. Vocational and Technological Education	717,583	717,583	2,333,733	2,333,733	20.
21. Career Education	0	0			21.
22. Total (lines 15 through 21. Must equal total of lines 23 & 24, page 1)	717,583	717,583	Invalid	Invalid	22.

* Intellectual Disability (formerly Mental Retardation)

** Severe Sensory Impairment

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0

Staff-Pupil 1 to 0

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
4.00	2.50

M&O DETAIL BY OBJECT CODE

		Utilities 6411, 6421, 6531, 6621-25	Tuition Out Debt Svc. 6565	Audit Services 6350	
1. Regular Education	*				1.
2. Special Education	200	23,942		8,500	2.
3. Spec. Ed. Dis. ESEA, Title VIII	300				3.
4. Pupil Transportation	400				4.
5. Desegregation	510				5.
6. Special K-3 Program Override	520				6.
7. Dropout Prevention Programs	530				7.
8. Joint Career & Tech. Ed. & Voc. E	540				8.
9. Subtotal (lines 1-8)		23,942	0	8,500	9.
10. School Plant Lease over 1 yr.	Fund 500				10.
11. School Plant Lease 1 yr. or less	Fund 505				11.
12. Total (lines 9-11)		23,942	0	8,500	12.

* Include program codes 100, 610, 620, 630, 700, 800, and 900. (M&O Fund only)

FY 2012 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 2011 Average Daily Membership: Resident 794.483 Attending 794.483

B. FY 2010 Average Daily Membership: Resident 759.038 Attending 759.038

Expenditures Budgeted in the M&O Fund for Food Service

Enter the 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)]

Estimated Transportation Revenues for FY 2012

Enter the estimated transportation revenues (object code 1400) to be received

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Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850	Totals Current FY 2011	Totals Budget FY 2012	% Increase/ Decrease	
Classroom Site Fund 011 - Base Salary										
100 Regular Education										
1000 Classroom Instruction	1.						0	0	0.0%	1.
2100 Support Services - Students	2.						0	0	0.0%	2.
2200 Support Services - Instructional Staff	3.						0	0	0.0%	3.
Program 100 Subtotal (lines 1-3)	4.	0	0				0	0	0.0%	4.
200 Special Education										
1000 Classroom Instruction	5.						0	0	0.0%	5.
2100 Support Services - Students	6.						0	0	0.0%	6.
2200 Support Services - Instructional Staff	7.						0	0	0.0%	7.
Program 200 Subtotal (lines 5-7)	8.	0	0				0	0	0.0%	8.
Other Programs (Specify) _____										
1000 Classroom Instruction	9.						0	0	0.0%	9.
2100 Support Services - Students	10.						0	0	0.0%	10.
2200 Support Services - Instructional Staff	11.						0	0	0.0%	11.
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%	12.
Total Expenditures (lines 4, 8, and 12)	13.	0	0				0	0	0.0%	13.
Classroom Site Fund 012 - Performance Pay										
100 Regular Education										
1000 Classroom Instruction	14.						0	0	0.0%	14.
2100 Support Services - Students	15.						0	0	0.0%	15.
2200 Support Services - Instructional Staff	16.						0	0	0.0%	16.
Program 100 Subtotal (lines 14-16)	17.	0	0				0	0	0.0%	17.
200 Special Education										
1000 Classroom Instruction	18.						0	0	0.0%	18.
2100 Support Services - Students	19.						0	0	0.0%	19.
2200 Support Services - Instructional Staff	20.						0	0	0.0%	20.
Program 200 Subtotal (lines 18-20)	21.	0	0				0	0	0.0%	21.
Other Programs (Specify) _____										
1000 Classroom Instruction	22.						0	0	0.0%	22.
2100 Support Services - Students	23.						0	0	0.0%	23.
2200 Support Services - Instructional Staff	24.						0	0	0.0%	24.
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%	25.
Total Expenditures (lines 17, 21, and 25)	26.	0	0				0	0	0.0%	26.
Classroom Site Fund 013 - Other										
100 Regular Education										
1000 Classroom Instruction	27.						0	0	0.0%	27.
2100 Support Services - Students	28.						0	0	0.0%	28.
2200 Support Services - Instructional Staff	29.						0	0	0.0%	29.
Program 100 Subtotal (lines 27-29)	30.	0	0	0	0		0	0	0.0%	30.
200 Special Education										
1000 Classroom Instruction	31.						0	0	0.0%	31.
2100 Support Services - Students	32.						0	0	0.0%	32.
2200 Support Services - Instructional Staff	33.						0	0	0.0%	33.
Program 200 Subtotal (lines 31-33)	34.	0	0	0	0		0	0	0.0%	34.
530 Dropout Prevention Programs										
1000 Classroom Instruction	35.						0	0	0.0%	35.
Other Programs (Specify) _____										
1000 Classroom Instruction	36.						0	0	0.0%	36.
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%	37.
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%	38.
Total Expenditures (lines 30, 34, 35, and 38)	39.	0	0	0	0		0	0	0.0%	39.
Total Classroom Site Funds (lines 13, 26, and 39)	40.	0	0	0	0	0	0	0	0.0%	40.

(1) For FY 2012, 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.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #2

FUNDS 610 AND 625 UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6830	Interest (4) 6840, 6850	All Other Object Codes (UCO & SCA type excluding 6900)	All Other Object Codes (M&O Type excluding 6900)	Totals Current FY 2011	Totals Budget FY 2012	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610												
1000 Instruction	2.		60,000	800,000					810,000	860,000	6.2%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.			150,000					0	150,000	--	3.
2300, 2400, 2500, 2900 Administration	4.								100,000	0	-100.0%	4.
2600 Operation & Maintenance of Plant	5.								0	0	0.0%	5.
2700 Student Transportation	6.								0	0	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.			4,426,956					5,908,745	4,426,956	-25.1%	8.
5000 Debt Service	9.								0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	60,000	5,376,956	0	0	0		6,818,745	5,436,956	-20.3%	10.
Soft Capital Allocation Fund 625												
1000 Instruction	11.		107,490	63,078					0	170,568	--	11.
2000 Support Services												
2100, 2200 Students and Instructional Staff	12.								0	0	0.0%	12.
2300, 2400, 2500, 2900 Administration	13.								0	0	0.0%	13.
2600 Operation & Maintenance of Plant	14.								0	0	0.0%	14.
2700 Student Transportation	15.								0	0	0.0%	15.
3000 Operation of Noninstructional Services (5)	16.								0	0	0.0%	16.
4000 Facilities Acquisition and Construction	17.								0	0	0.0%	17.
5000 Debt Service	18.								0	0	0.0%	18.
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	107,490	63,078	0	0	0	0	0	170,568	--	19.

(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		
6642 Textbooks	40,000	15,000
6643 Instructional Aids	20,000	12,000
6731 Furniture and Equipment	950,000	143,568
6734 Vehicles		
6737 Tech Hardware & Software		

(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 _____.

(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)]

Unrestricted Capital Outlay	Soft Capital Allocation

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FUNDS 630, 690, and 695 **BOND BUILDING AND CAPITAL FUNDS**

Expenditures		Salaries 6100	Employee Benefits 6200	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals Current FY 2011	Totals Budget FY 2012	% Increase/ Decrease	Renovation	New Construction	
Bond Building Fund 630													
1000 Instruction	1.							0	0	0.0%			1.
2000 Support Services													
2100, 2200 Students and Instructional Staff	2.							0	0	0.0%			2.
2300, 2400, 2500, 2900 Administration	3.							0	0	0.0%			3.
2600 Operation & Maintenance of Plant	4.							0	0	0.0%			4.
2700 Student Transportation	5.							0	0	0.0%			5.
3000 Operation of Noninstructional Services	6.							0	0	0.0%			6.
4000 Facilities Acquisition and Construction	7.							0	0	0.0%			7.
5000 Debt Service	8.							0	0	0.0%			8.
Total Bond Building Fund Expenditures (lines 1-8)	9.	0	0	0	0	0	0	0	0	0.0%			9.
Building Renewal Fund 690													
1000 Instruction	10.							0	0	0.0%			10.
2000 Support Services													
2100, 2200 Students and Instructional Staff	11.							0	0	0.0%			11.
2300, 2400, 2500, 2900 Administration	12.							0	0	0.0%			12.
2600 Operation & Maintenance of Plant	13.							0	0	0.0%			13.
2700 Student Transportation	14.							0	0	0.0%			14.
3000 Operation of Noninstructional Services	15.							0	0	0.0%			15.
4000 Facilities Acquisition and Construction	16.							0	0	0.0%			16.
5000 Debt Service	17.							0	0	0.0%			17.
Total Building Renewal Fund Expenditures (lines 10-17)	18.	0	0	0	0	0	0	0	0	0.0%			18.
New School Facilities Fund 695													
1000 Instruction	19.							0	0	0.0%			19.
2000 Support Services													
2100, 2200 Students and Instructional Staff	20.							0	0	0.0%			20.
2300, 2400, 2500, 2900 Administration	21.							0	0	0.0%			21.
2600 Operation & Maintenance of Plant	22.							0	0	0.0%			22.
2700 Student Transportation	23.							0	0	0.0%			23.
3000 Operation of Noninstructional Services	24.							0	0	0.0%			24.
4000 Facilities Acquisition and Construction	25.							0	0	0.0%			25.
5000 Debt Service	26.							0	0	0.0%			26.
Total New School Facilities Fund Expenditures (lines 19-26)	27.	0	0	0	0	0	0	0	0	0.0%			27.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #2

SPECIAL PROJECTS

		NO. OF PERSONNEL		TOTAL ALL FUNCTIONS		
FEDERAL PROJECTS		Current FY	Budget FY	Current FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		0		1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		0		2.
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00		0		3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		0		5.
6. 200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8. 220 IDEA Part B	6000	0.00		0		8.
9. 230 Johnson-O'Malley	6000	0.00		0		9.
10. 240 Workforce Investment Act	6000	0.00		0		10.
11. 250 AEA - Adult Education	6000	0.00		0		11.
12. 260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13. 280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14. 290 Medicaid Reimbursement	6000	0.00		0		14.
15. 374 E-Rate	6000	0.00		1,361,000	1,000,000	15.
16. 3__ Impact Aid	6000	0.00		0		16.
17. 300-399 Other Federal Projects (Besides E-rate & Impact Aid)	6000	0.00		654,500	66,111	17.
18. Total Federal Project Funds (lines 1-17)		0.00	0.00	2,015,500	1,066,111	18.
STATE PROJECTS						
19. 400 Vocational Education	6000	0.00		0		19.
20. 410 Early Childhood Block Grant	6000	0.00		0		20.
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22. 425 Adult Basic Education	6000	0.00		0		22.
23. 430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24. 435 Academic Contests	6000	0.00		0		24.
25. 450 Gifted Education	6000	0.00		0		25.
26. 455 Family Literacy Program	6000	0.00		0		26.
27. 460 Environmental Special Plate	6000	0.00		0		27.
28. 465-499 Other State Projects	6000	0.00		0		28.
29. Total State Project Funds (lines 19-28)		0.00	0.00	0	0	29.
30. Total Special Projects (lines 18 and 29)		0.00	0.00	2,015,500	1,066,111	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY	
1. Teacher Compensation Increases	6000	0		1.
2. Class Size Reduction	6000	0		2.
3. Dropout Prevention Programs (M&O purposes)	6000	0		3.
4. Instructional Improvement Programs (M&O purposes)	6000	0		4.
5. Total Instructional Improvement Fund (lines 1-4)		0	0	5.

OTHER FUNDS (DO NOT Add to Aggregate)

			Current FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0		1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (Lease over 1 year) (2)	6000	0		4.
5.	505 School Plant (Lease 1 year or less)	6000	0		5.
6.	506 School Plant (Sale)	6000	0		6.
7.	510 Food Service	6000	0		7.
8.	515 Civic Center	6000	0		8.
9.	520 Community School	6000	0		9.
10.	525 Auxiliary Operations	6000	0		10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	0		11.
12.	530 Gifts and Donations	6000	2,400	2,500	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		13.
14.	540 Fingerprint	6000	0		14.
15.	545 School Opening	6000	0		15.
16.	550 Insurance Proceeds	6000	0		16.
17.	555 Textbooks	6000	0		17.
18.	565 Litigation Recovery	6000	0		18.
19.	570 Indirect Costs	6000	0		19.
20.	575 Unemployment Insurance	6000	0		20.
21.	580 Teacherage	6000	0		21.
22.	585 Insurance Refund	6000	0		22.
23.	590 Grants and Gifts to Teachers	6000	0		23.
24.	595 Advertisement	6000	0		24.
25.	596 Joint Technical Education	6000	0		25.
26.	620 Adjacent Ways	6000	0		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	6000	0		29.
30.	660 Condemnation	6000	0		30.
31.	665 Energy and Water Savings	6000	0		31.
32.	686 Emergency Deficiencies Correction	6000	0		32.
33.	691 Building Renewal Grant	6000	0		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	0		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	0		4.

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

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

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DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

VERSION Revised #2

CALCULATION OF FY 2012 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a)	FY 2012 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	$ 2,802,666		
* (b)	Plus Adjustment for Growth (1)			
* (c)	Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(d)	Adjusted RCL	$ 2,802,666	$ 2,229,805	$ 572,861
2. (a)	FY 2012 Capital Outlay Revenue Limit (CORL) (from Work Sheet H, lines VII.E.1 and VII.F.1)	$ 215,638		
(b)	CORL Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	0		
* (c)	CORL Reduction for ASRS Employer Contribution Change (from Work Sheet H, lines VII.E.3 and VII.F.3)	0		
(d)	Adjusted CORL	$ 215,638		215,638
3.	FY 2012 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. §15-949) (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			
(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 (ARS §15-910.G-K)			
* (b)	Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		0	
* (c)	Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		139,377	
(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 2010 (A.R.S. §15-910.M)			
* (g)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (h)	FY 2011 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (i)	FY 2011 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (j)	FY 2011 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. §§42-16213 and 42-16214)			
* (l)	Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §15-947)			
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) (2)		0	
10.	FY 2012 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		$ 2,369,182	
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)			$ 788,499

***** Subject to adjustment prior to May 15 as allowed by A.R.S. and described in the budget revision memo to be issued in April 2012.

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

(2) This line can be used to adjust the FY 2012 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, (c) Early Graduation Scholarship, or (d) ASRS employer contribution change, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) A.R.S. §15-915 adjustments as approved by ADE, or (c) other adjustments as notified by ADE. NOTE: In accordance with Laws 2011, Ch. 29, §24, the Early Graduation Scholarship Program has been suspended for FY 2012.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000
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UNRESTRICTED CAPITAL BUDGET LIMIT, 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 2011 Unrestricted Capital Budget Limit (UCBL) (from FY 2011 latest revised Budget, page 8, line A.12)	$ 6,818,745
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 2011 Capital Expenditures (line A.1 + A.2)	$ 6,818,745
4.	Amount Budgeted in Fund 610 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 10)	$ 6,818,745
5.	Lesser of lines A.3 or A.4	$ 6,818,745
6.	FY 2011 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 2,197,884
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. --	$ 4,620,861
8.	Interest Earned in Fund 610 in FY 2011	$
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 2012 (A.R.S. §15-905.M) (1)	$ 27,596
11.	Amount to be Used for Capital Expenditures (from page 7, line 11)	$ 788,499
12.	FY 2012 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	$ 5,436,956

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1.	FY 2011 Soft Capital Allocation Limit (SCAL) (from FY 2011 latest revised Budget, page 8, line B.12)	$ 191,808
2.	Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	$
3.	Adjusted FY 2011 SCAL (line B.1 + B.2)	$ 191,808
4.	Amount Budgeted in Fund 625 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 19)	$ 189,929
5.	Lesser of lines B.3 or B.4	$ 189,929
6.	FY 2011 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 74,374
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. --	$ 115,555
8.	Interest Earned in Fund 625 in FY 2011	$
9.	Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)	$ 143,708
10.	Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	$
11.	Adjustment to SCAL for FY 2012 (A.R.S. §15-905.M) (3)	$ (88,695)
12.	FY 2012 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	$ 170,568

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1.	FY 2011 Classroom Site Fund Budget Limit (from FY 2011 latest revised Budget, page 8, line C.7)	$ 0
2.	FY 2011 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 0
3.	Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	$ 0
4.	Interest Earned in the Classroom Site Fund in FY 2011	$ 0
5.	FY 2012 Classroom Site Fund Allocation (provided by ADE, based on $120) (5)	$ 0
6.	Adjustments to FY 2012 Classroom Site Fund Budget Limit	$ 0
7.	FY 2012 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	$ 0

(1) This line can be used to adjust the FY 2012 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL, (b) exceeding the prior year(s) UCO section of the Budget, or (c) ASRS employer contribution change, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE or (b) 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 adjust the FY 2012 SCAL for any of the following: (1) reductions for (a) exceeding the prior year(s) SCAL, (b) state budget adjustments, or (c) ASRS employer contribution change, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE or (b) 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 amounts for Page 8, section C. These calculations need not be printed as an official part of the budget forms.

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2011 Classroom Site Fund Budget Limit (from FY 2011 latest revised Budget, page 8, line 7 of the table)	0	0	0	0	0
2. FY 2011 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)					0
3. Unexpended Budget Balance (line 1 minus 2)	0	0	0	0	0
4. Interest Earned in FY 2011					0
5. FY 2012 Classroom Site Fund Allocation (provided by ADE, based on $120) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	0	0	0		
6. Adjustments to FY 2012 Classroom Site Fund Budget Limit *					0
7. FY 2012 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	0	0	0	0	0

* 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 N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #2

FY 2012
STATE OF ARIZONA

SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII

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)

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DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #2

M&O Fund Supplement Expenditures		No. of Personnel Current FY	No. of Personnel Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals Current FY 2011	Totals Budget FY 2012	% Increase/ Decrease	
300 Special Education Disability ESEA, Title VIII												
1000 Classroom Instruction	1.	0.00							0	0	0.0%	1.
2000 Support Services												
2100 Students	2.	0.00							0	0	0.0%	2.
2200 Instructional Staff	3.	0.00							0	0	0.0%	3.
2300 General Administration	4.	0.00							0	0	0.0%	4.
2400 School Administration	5.	0.00							0	0	0.0%	5.
2500 Central Services	6.	0.00							0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.
Subtotal (lines 1-9) (to Budget, page 1, line 24)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
520 Special K-3 Program Override												
1000 Classroom Instruction	11.	0.00							0	0	0.0%	11.
2000 Support Services												
2100 Students	12.	0.00							0	0	0.0%	12.
2200 Instructional Staff	13.	0.00							0	0	0.0%	13.
2300 General Administration	14.	0.00							0	0	0.0%	14.
2400 School Administration	15.	0.00							0	0	0.0%	15.
2500 Central Services	16.	0.00							0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%	17.
2900 Other	18.	0.00							0	0	0.0%	18.
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%	19.
Subtotal (lines 11-19) (to Budget, page 1, line 27)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%	20.
540 Joint Career and Technical Education & Vocational Education Center												
1000 Classroom Instruction	21.	0.00							0	0	0.0%	21.
2000 Support Services												
2100 Students	22.	0.00							0	0	0.0%	22.
2200 Instructional Staff	23.	0.00							0	0	0.0%	23.
2300 General Administration	24.	0.00							0	0	0.0%	24.
2400 School Administration	25.	0.00							0	0	0.0%	25.
2500 Central Services	26.	0.00							0	0	0.0%	26.
2600 Operation & Maintenance of Plant	27.	0.00							0	0	0.0%	27.
2900 Other	28.	0.00							0	0	0.0%	28.
3000 Operation of Noninstructional Services	29.	0.00							0	0	0.0%	29.
Subtotal (lines 21-29) (to Budget, page 1, line 29)	30.	0.00	0.00	0	0	0	0	0	0	0	0.0%	30.

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DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #2

Unrestricted Capital Outlay Fund Supplement Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 850	All Other Object Codes (excluding 6900)	Totals Current FY 2011	Totals Budget FY 2012	% Increase/ Decrease	
300 Special Education Disability ESEA, Title VIII											
1000 Classroom Instruction	31.							0	0	0.0%	31.
2000 Support Services	32.							0	0	0.0%	32.
3000 Operation of Noninstructional Services	33.							0	0	0.0%	33.
4000 Facilities Acquisition & Construction	34.							0	0	0.0%	34.
5000 Debt Service	35.							0	0	0.0%	35.
Subtotal (lines 31-35)	36.	0	0	0	0	0	0	0	0	0.0%	36.
520 Special K-3 Program Override											
1000 Classroom Instruction	37.							0	0	0.0%	37.
2000 Support Services	38.							0	0	0.0%	38.
3000 Operation of Noninstructional Services	39.							0	0	0.0%	39.
4000 Facilities Acquisition & Construction	40.							0	0	0.0%	40.
5000 Debt Service	41.							0	0	0.0%	41.
Subtotal (lines 37-41)	42.	0	0	0	0	0	0	0	0	0.0%	42.
540 Joint Career and Technical Education & Vocational Education Center											
1000 Classroom Instruction	43.							0	0	0.0%	43.
2000 Support Services	44.							0	0	0.0%	44.
3000 Operation of Noninstructional Services	45.							0	0	0.0%	45.
4000 Facilities Acquisition & Construction	46.							0	0	0.0%	46.
5000 Debt Service	47.							0	0	0.0%	47.
Subtotal (lines 43-47)	48.	0	0	0	0	0	0	0	0	0.0%	48.
Total (lines 36, 42, & 48) **(Include in Fund 610 Budget, page 4, lines 2-9)**	49.	0	0	0	0	0	0	0	0	0.0%	49.

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DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #2

English Language Learners Supplement **Expenditures**		No. of Personnel Current FY	 Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals Current FY 2011	 Budget FY 2012	% Increase/ Decrease	
Structured English Immersion Fund 071													
1000 Classroom Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%	10.
Compensatory Instruction Fund 072													
1000 Classroom Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
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%	20.

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SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 090836000
VERSION Revised #2

I certify that the Budget of N.A.T.I.V.E. **District,** NAVAJO **County for fiscal year 2012 was officially proposed by the Governing Board on** 06/08 **, 2011, and that the complete Proposed Expenditure Budget may be reviewed by contacting** KAREN LESHER **at the District Office, telephone** 928-697-2501 **during normal business hours.**

President of the Governing Board

1. Student Count

	FY 2011 Current Yr. 2010 ADM	FY 2012 Budget Yr. 2011 ADM
Resident	759.038	794.483
Attending	759.038	794.483

2. Tax Rates:

	Current FY	Estimated Budget FY
Primary Rate	0.0000	0.0000
Secondary Rate*	0.0500	0.0500

* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101.22 and Joint Technical Education Districts per A.R.S. § 15 393.F.

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.

Maintenance & Operation	2,369,182	GBL	2,369,182
Classroom Site	0	CSFBL	0
Unrestricted Capital Outlay	5,436,956	UCBL	5,436,956
Soft Capital Allocation	170,568	SCAL	170,568

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY
100 Regular Education							
1000 Classroom Instruction	0	0	0	0	0	0	0.0%
2000 Support Services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	0	0	0	0	0	0	0.0%
200 Special Education							
1000 Classroom Instruction	0	0	0	1,704,155	0	1,704,155	--
2000 Support Services							
2100 Students	0	0	0	15,745	0	15,745	--
2200 Instructional Staff	0	6,200	0	36,649	0	42,849	--
2300, 2400, 2500 Administration	0	228,766	0	326,487	0	555,253	--
2600 Oper./Maint. of Plant	0	7,192	0	43,988	0	51,180	--
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	0	242,158	0	2,127,024	0	2,369,182	--
300 Spec. Ed. ESEA, Title VIII	0	0	0	0	0	0	0.0%
400 Pupil Transportation	0	0	0	0	0	0	0.0%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	0	242,158	0	2,127,024	0	2,369,182	--

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TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	717,583	2,369,182	1,651,599	230.2%
Instructional Improvement	0	0	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	0	0	0	0.0%
Federal Projects	2,015,500	1,066,111	(949,389)	-47.1%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	6,818,745	5,436,956	(1,381,789)	-20.3%
Soft Capital Allocation	0	170,568	170,568	--
Building Renewal	0	0	0	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Funds	0	0	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	0	0	0	0.0%
Other	2,400	2,500	100	4.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §15-761 and 15-903)	Current FY	Budget FY
Autism	0	0
Emotional Disability	0	0
Hearing Impairment	0	0
Other Health Impairments	0	0
Specific Learning Disability	0	0
Mild, Moderate or Severe Intellectual Disability	0	0
Multiple Disabilities	0	0
Multiple Disabilities with S.S.I.	0	0
Orthopedic Impairment	0	0
Developmental Delay	0	0
Preschool Severe Delay	0	0
Speech/Language Impairment	0	0
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	0	0
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	717,583	2,333,733
Career Education	0	0
TOTAL	717,583	INVALID

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators		1 to
Teachers		1 to
Other		1 to
Subtotal	0	1 to
Classified --		
Managers, Supervisors, Directors		1 to
Teachers Aides		1 to
Other		1 to
Subtotal	0	1 to
TOTAL	0	1 to
Special Education --		
Teacher		1 to
Staff		1 to

DISTRICT NAME N.A.T.I.V.E. **CTD NUMBER** 090836000

VERSION Revised #2

FY 2012 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2011 Truth in Taxation Base Limit (from FY 2011 TNT work sheet line 9)		$ 0	
	FY 2011 Budgeted Expenditures (from FY 2011 original adopted budget)			**Primary Property Tax Rate Related to Budgeted Expenditures**
2.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)		$	
3.	Dropout Prevention (from page 1, line 29)			
4.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)			
5.	Small School Adjustment (from page 7, line 4, columns A and B)			
6.	Deduction for Discontinued Programs in FY 2011		-	
7.	Changes made after original adoption of FY 2010 budget (from FY 2011 TNT Work Sheet, lines 12 and 14)		+ 0	
8.	Preliminary FY 2012 Truth in Taxation Base Limit (total of lines 2-7)		$ 0	
9.	FY 2012 Truth in Taxation Base Limit (Greater of line 1 or 8)		$ 0	
10.	Total actual expenditures for FY 2011 for items 2-4 above			
11.	Sum of lines 2 through 4	0		
12.	Expenditures over/(under) original budget (line 10 minus line 11)		$ 0	
13.	FY 2011 final budget for Small School Adjustment	0		
14.	Amount over/(under) budget on line 5 above (line 13 minus line 5)		$ 0	
	FY 2012 Budgeted Expenditures (from FY 2012 budget)			
15.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)		0	
16.	Dropout Prevention (from page 1, line 28)		0	
17.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)		0	
18.	Small School Adjustment (from page 7, line 4, columns A and B)		0	
19.	Total (add lines 12, 14, and 15 through 18)		$ 0	
20.	Excess over Truth in Taxation Limit (1) (Line 19 minus line 9. If negative, enter zero.)		$ 0	
21.	Amount to be Levied in FY 2012 for Adjacent Ways pursuant to A.R.S. §15-995 (1)		$	
22.	Amount to be Levied in FY 2012 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)		$	

Calculations for Truth in Taxation Notice

A.	Sum of lines 20, 21, and 22	$ 0	
B.1.	Current Assessed Value	$	
B.2.	(Line 9 divided by line B.1) x $10,000	$	(2)
C.1.	Sum of lines 9, 20, 21, and 22	$ 0	
C.2.	(Line C.1 divided by line B.1) x $10,000	$	(2)

(1) If an amount on line 20, 21, or 22 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

Back to Agenda

Page	Reference	
	General	These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.
	General	Amounts in the current year columns should be recorded from the budget columns of the latest revised Budget for FY 2011. Amounts should be rounded to the nearest dollar. Districts should budget for FY 2012 retirement contributions at the rate of 10.1% for the employer portion including long-term disability. The employee contribution rate for FY 2012 will be 11.39% including long-term disability.

Page	Reference	
Cover	Tax Rates	District tax rates for FY 2011 should be the actual tax rates set by the County Board of Supervisors in August 2010. Tax rates for FY 2012 should be the district's best estimate. Districts should include detailed secondary tax rates for Maintenance and Operation (M&O), Special K-3 Program, Special Program, and Capital Overrides; Class A Bonds; and Class B Bonds. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2012. This amount should also be included on page 7, line 8(k).
1	Line 24	The federal government requires districts that receive ESEA, Title VIII monies for special education to budget and account for expenditures of these monies separately. Program 300 should be used to account for these expenditures. If a school district chooses to transfer monies from the Impact Aid Fund to the M&O Fund and expends these monies for special education then these expenditures must be budgeted for, in detail, on page 1 of the Supplement and recorded on this line.

Page	Reference	
1	Line 27	Districts including an increase to the general budget limit for a Special K-3 Program Override approved by voters before November, 24, 2009, pursuant to Laws 2010, Ch. 179, §4, must budget and account for these monies separately. These expenditures must be budgeted for, in detail, on page 1 of the Supplement. Any new Special Program Override expenditures pursuant to A.R.S. §15-482, as amended by Laws 2010, Ch. 179, §2, are not required to be budgeted for separately. Therefore, districts should budget for those expenditures on any applicable line for the M&O and UCO Funds.
1	Line 28	A district authorized by ADE to continue participation in the Dropout Prevention Programs for FY 2012 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.
1	Line 29	A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15 910.01 **This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.** A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.

Page	Reference	
2	Spec. Ed.by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (state equalization assistance, property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. Districts should record program 200 budgeted expenditures in the "Program 200 Budget FY" column and programs 200 and 300 budgeted expenditures should be recorded in the "Total Budget FY" column. For districts that only budget expenditures for program 200, both columns will contain the same amounts.
2	Lines 18 and 19	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement Page 3 instructions for more information on ELL.
2	Line 22 Total	**Program 200 Budget FY column total (line 22) should agree to page 1, line 23. Total Current FY and Budget FY expenditures by program type totals (line 22) must agree with the total for Programs 200 and 300 expenditures on page 1, lines 23 and 24.**
2	FTE Certified Employees	This section should include **all** certified employees filling certified positions at the district.

Page	Reference	
2	M&O Detail	Amounts reported on lines 1-8 of this section are also included in the budgeted expenditures on Budget, page 1. The debt service portion of the cost of tuition charged to the district for pupils attending school in another district should be included here, if any. A.R.S. §15 910(L) Also, include amounts budgeted in the M&O Fund for any financial and compliance audit services. A.R.S. §15-914(F)
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2012 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to the Health & Nutrition Programs Office at (602) 542 8700.

Page	Reference	
3	General	The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies. In accordance with A.R.S. 15-977(G)(1) and Laws 2011, Ch. 344, §21, the per pupil amount for budget capacity for the Classroom Site Fund in FY 2012 remains at the FY 2011 level. In accordance with Laws 2011, Ch. 344, §22, districts using sources other than CSF monies for teacher compensation in FY 2012, as a result of the adjustment for prior year shortfalls, are not required to maintain that higher level of effort for teacher compensation from other sources in FY 2013. However, in FY 2012 and 2013, districts must still maintain their FY 2010 level of effort for teacher compensation from sources other than CSF monies in order to comply with the nonsupplanting requirements of A.R.S. §15-977.
3	Line 40 and Footnote 1	The total amount budgeted on line 40 and footnote (1) cannot exceed the Classroom Site Fund Budget Limit (CSFBL) amount on Page 8, Line C.7. The total amount budgeted in FY 2012 will affect future years' CSFBLs. See A.R.S. §15-978 and page 8. The footnote (1) amount cannot exceed CSFBL for payments to charter school as recorded in the table on Page 8.

Page	Reference	
3	Lines 13, 26, and 39	Include amounts budgeted for registered warrant expense in the Other Interest column. Districts should budget up to the CSF budget limit as calculated in the table on the bottom of Page 8, line 7.
4	Line 10	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2012 will affect future years' UCBLs. See A.R.S. §15- 947(D) and page 8.
4	Line 19	The amount budgeted in the SCA Fund cannot exceed the Soft Capital Allocation Limit (SCAL) on page 8, line B.12. The amount budgeted in Fund 625 in FY 2012 will affect future years' SCALs. See A.R.S. §15-947(E) and page 8.
4	Footnote 5	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO or SCA Funds any amounts that will be expended during the 2012 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to the Health & Nutrition Programs Office at (602) 542 8700.
5	Property Column	The original acquisition of fixed equipment is coded to function 4000. The cost of replacing fixed equipment is coded to function 2600. Nonfixed equipment, if any, allowed by the School Facilities Board guidelines to be purchased from the Building Renewal Fund is coded to function 1000-4000, based on its purpose.

Page	Reference	
5	Renovation & New Construction	The budgeted expenditures for renovation and new construction are shown by fund to comply with A.R.S. §15-904(B).
6	Federal Projects Line 16	Districts that receive Impact Aid monies should deposit them in an Impact Aid Fund in the 300 fund range. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete Work Sheet L to calculate the amount available to be spent in the Impact Aid Fund.
6	Other Funds Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on Supplement, page 3. Fund totals will pull to these lines. See the instructions for the Supplement, page 3 for additional information.
6	Other Funds Lines 4 through 6 and 28	Proceeds from the sale or lease of school property must be deposited into one of the following funds as appropriate: School Plant Fund 500 (Lease over 1 year), School Plant Fund 505 (Lease 1 year or less), School Plant Fund 506 (Sale), or School Plant-Special Construction Fund 640 [Proceeds to be used as defined in A.R.S. §15-1102(F).] To comply with A.R.S. §15-341(G), districts may need to obtain written approval from the SFB prior to the sale of land or buildings.

Page	Reference	
6	Other Funds Lines 4 through 6 and 28 Continued	If a district sells property in accordance with A.R.S. §15-342(10)(d), the proceeds may be used to purchase replacement property within 2 years from the sale date. If the proceeds are not used to purchase replacement property within 2 years, the proceeds must first be used to pay any outstanding bonded indebtedness and then to reduce the district's primary tax levy. A district may sell property in accordance with A.R.S. §15-342(10)(d), if all of the following conditions are met: --The district is the sole owner of the property that the district intends to sell, --The district did not originally purchase the property with monies that were distributed in accordance with A.R.S. §15-2001 et seq, and --The transaction complies with A.R.S. §15-341(G).
6	Other Funds Lines 4 through 6 and 28 Continued	For all other sales or leases of school property in accordance with A.R.S. §15-1102, monies deposited in the School Plant Funds may be expended for the payment of any outstanding bonded indebtedness of the district or for the reduction of district taxes. Elementary school districts and high school districts with outstanding bonded indebtedness equal to or less than 7% of the current year's assessed valuation and unified districts with outstanding bonded indebtedness equal to or less than 14% of the current year's assessed valuation may also expend a portion of monies deposited in the School Plant Funds for maintenance and operation and capital outlay, subject to the limits prescribed in A.R.S. §15-1102(B). Districts with bonded indebtedness greater than the amounts specified above may expend proceeds from the sale or lease of school property for maintenance and operation and capital outlay subject to the following limits:

Page	Reference	
6	Other Funds Lines 4 through 6 and 28 Continued	1. Proceeds in Funds 500 and 505 may be expended for maintenance and operation in an amount not to exceed the lesser of the limit prescribed in A.R.S. §15-1102(B) or 25% of the proceeds. The use of proceeds in Funds 500 and 505 is not limited for capital outlay. 2. Proceeds in Fund 506 may be expended for capital outlay in an amount not to exceed 62% of the proceeds. Proceeds in Fund 506 cannot be used for maintenance and operation purposes.
6	Other Funds Line 31	Accounts for capital investment monies, energy-related rebate or grant monies, and monies from other funding sources, including clean renewable energy bonds, to fund energy or water saving projects in school facilities in accordance with A.R.S. §15-910.02. This fund also accounts for monthly payment amounts transferred to the EWS Fund from the M&O Fund. Any monies associated with an energy or water savings project remaining in the fund after capital investment monies are repaid in full may also be transferred to the Maintenance and Operation Fund. The district's GBL must be reduced by the total amount of monies transferred to the EWS Fund or increased by the total amount of monies transferred to the M&O Fund on page 7, line 9.
6	Other Funds Line 33	This fund consists of building renewal grant monies that districts may request from the School Facilities Board. These monies may be used for major renovations and repairs to buildings, upgrading systems and areas that will maintain or extend the useful life of buildings, and infrastructure costs.

Page	Reference	
6	Internal Service Funds Line 2	Include all expenditures for IGAs in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.
6	Internal Service Funds Line 3	In accordance with A.R.S. §15-1225, districts may establish an OPEB Fund to deposit monies to fund postemployment benefits offered to school district employees or their spouses and dependents. The monies in this fund may be used for administrative and management costs and payment of benefits. This fund is cash controlled and the monies received in this fund are nonreverting, except that at the end of five years of no activity in the fund, any remaining monies must revert to the M&O Fund. Postemployment benefits do not include benefits provided by the Arizona State Retirement System.
7	General	For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions. Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).

Page	Reference	
7	Line 1(a)-(d)	After completing the Work Sheet for FY 2012 District Support Level and Revenue Control Limit (Work Sheet E), and the Work Sheet for FY 2012 Consolidation/Unification Assistance (Work Sheet F), if applicable, enter the amount of the district RCL from line VIII of Work Sheet E, or line III of Work Sheet F, on line 1(a). **For budget adoption, no amounts should be recorded on lines 1(b) and 1(c)**. (A USFR memorandum similar to No. 250 will be issued in April 2012 to explain how to complete these lines.) Therefore, the amount recorded on line 1(a) should also be recorded on line 1(d) for budget adoption.
7	Line 2(b)	Laws 2011, Ch. 24, §125 and Ch. 29, §28 require ADE to reduce CORL for FY 2012. A link to the report of reduction amounts on ADE's Web site is provided with the instructions for Work Sheet H.

Page	Reference	
7	Line 2(c)	Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo. --School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. A table has been provided to the right of page 7 to assist districts in ensuring that the entire estimated reduction is taken against the budget limits if more than one limit is adjusted. --School districts that do not receive equalization assistance must reduce CORL to account for this reduction.
7	Line 3	Districts should take each of the following into consideration in determining the RCL amount to use in calculating the maximum override amount allowed. --In accordance with A.R.S. §15-185(A)(6), a district that sponsors a charter school may not include the charter school pupils in the district's student count for the purpose of computing the RCL that is used to determine the maximum allowable override as provided in A.R.S. §§15-481 and 15-482, unless the charter school is located within the boundaries of the school district.

Page	Reference	
7	Line 3 Continued	--In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district. --In accordance with Laws 2011, Ch. 344, §23, for fiscal year 2012, districts may calculate an RCL for overrides in accordance with A.R.S. §15 481 using a base level increased by a Group B support level weight of 1.352 for kindergarten pupils. Do not include any overrides authorized to use excess Impact Aid cash on these lines. If the RCL is reduced after the budget adoption, the M&O and Special Program override amounts may need to be reduced. If a district has any override approved by the voters, the Report of Special Election Results Form should be completed online and submitted electronically to ADE, School Finance. The online form and instructions can be found at the link below. http://www.ade.az.gov/schoolfinance/Forms/SpecialElections/SpecialElections.aspx

Page	Reference	
7	Line 3(a)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be **fully funded by revenues other than property taxes** [A.R.S. §15 481(F)], only revenues derived from the FY 2011 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15 481(T)] may be used. A.R.S. §15 481(P) **Note: Districts will not be able to fund an override with Impact Aid monies in FY 2012, as Impact Aid monies will be accounted for in the Impact Aid Fund.**
7	Line 3(a) Continued	The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G) However, in accordance with Laws 2010, Ch. 179, §5, if a district had a previously approved M&O override and a Special Program override that were still in effect as of November 24, 2009, the district could have asked voters to approve a budget override of up to 17% of the RCL at an election held on March 9, 2010. An override passed in accordance with this law replaces any previously approved override and is in effect for the remaining number of years of the previously approved Special Program override.

Page	Reference	
7	Line 3(b)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit and the increase is to be **fully funded by revenues other than property taxes** [A.R.S. §15 481(M)], only revenues derived from the FY 2011 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15 481(T)] may be used. A.R.S. §15 481(S) **Note: Districts will not be able to fund an override with Impact Aid monies in FY 2012, as Impact Aid monies will be accounted for in the Impact Aid Fund.** The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15 481(AA)

Page	Reference	
7	Line 3(c)	See Line 3 Instructions above. A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. In accordance with Laws 2010, Ch.179, §4, if the district has a Special K-3 Program budget override that was authorized before November 24, 2009, that override will continue to be in effect until it expires, until the first year of a subsequent Special Program override, or until the first year of a subsequent M&O override that would cause the total overrides in effect to exceed 15% of the RCL. However, see provisions described in line 3.a for exceeding the 15% of RCL limitation. Districts may not have both a Special K-3 Program and a new Special Program override in effect at the same time. This line should be used to account for either type of Special Program override, as applicable.
7	Line 3(c) Continued	If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15 481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15 481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2012, as Impact Aid monies are accounted for in the Impact Aid Fund.

Page	Reference	
7	Line 4	Districts with a student count of 125 or less in grades K 8, or 100 or less in grades 9 12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district exceeds these student counts, see the instructions for Work Sheets K and K2. **Districts should <u>not</u> include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.**
7	Line 5	Districts charging tuition for full-day kindergarten should not include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).
7	Line 5(d)	The work sheets and instructions for calculating this amount will be issued in future ADE School Finance memorandums. The amount will include excess tuition paid to districts in an adjacent state for pupils who reside in the district but are precluded by distance or a lack of adequate transportation from attending a school in their district or county of residence (out-of-state CEC students). In addition, the amount will include funding for students who are precluded by distance or lack of adequate transportation facilities from attending a school in their district or county of residence or who reside in unorganized territories (CEC-A students). The amount will also include funding for students who are placed in a school district by an agency of this State or by a state or federal court of competent jurisdiction in a corrective institution, a foster home, a child care agency, a licensed institution, or a residential facility (CEC-B students).

Page	Reference	
7	Line 6	Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.
7	Lines 7 and 8(b)	Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.
7	Line 8(a)	The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should not include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.

Page	Reference	
7	Line 8(c)	Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that **have overexpended** in the FY 2011 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15 907, **cannot record a budget balance carryforward**. Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2012 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). The actual allowable budget balance carryforward may not exceed 4% of the FY 2011 RCL. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2011 M&O Fund ending cash balance or the actual allowable budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Work Sheet M, line 12.
7	Line 8(d)	A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2012 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.

Page	Reference	
7	Line 8(e)	For budget revisions, districts will enter the amount of Assistance for Education monies received from ADE. School Finance will notify districts if Assistance for Education monies will be available for FY 2012 and will provide information on revising the Budget if necessary.
7	Line 8(f)	A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2012 RCL, **if both of the following conditions apply**: --The County Treasurer pooled all school district monies for investment during FY 2010 as provided in A.R.S. §15 996. --For those districts that received state aid in FY 2010, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15 973. **Note:** Districts should not include amounts reported as interest expense incurred for FY 2010 due to delayed/deferred state aid payments added to the GBL in prior years.

Page	Reference	
7	Line 8(g)	For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. The district must notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. **This provision does not apply to joint technical education districts established pursuant to A.R.S. §15 392.**
7	Line 8(j)	Do not include amounts budgeted for the Performance Pay component of the CSF here.
7	Line 8(k)	Record the amount of any judgments expected to be paid in FY 2012 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4.
7	Line 9	Record adjustments in the table to the right of this line. If more than 1 year is recorded, indicate each year and the associated amount within the table, but record only one combined amount for all years.

Page	Reference	
7	Table to the right of line 9, line 6	Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL, on Work Sheet H, to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
8	Line A.2	Record any adjustments before May 15 if notified to do so by ADE on the BUDG75 report. Negative or positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line A.10.
8	Line A.9	The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE, School Finance in order to receive budget capacity for this item.
8	Line A.10	Districts should complete the detailed table to the right of this line to record reductions or increases to the UCBL. If more than 1 year is recorded, indicate each year and the associated amount within the table, but record only one combined amount for all years.

Page	Reference	
8	Table to the right of line A.10, line 3	Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL, on Work Sheet H, to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
8	Line B.2	Record any adjustments before May 15 if notified to do so by ADE on the BUDG75 report. Negative or positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line B.11.

Page	Reference	
8	Line B.10	Enter the amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district: --Has a student count of fewer than 600 in kindergarten and grades 1-12, --Transports as eligible students at least one-third of the total student count of the district, and --Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on Work Sheet D.
8	Line B.11	Districts should complete the detailed table to the right of this line to record reductions or increases to the SCAL. If more than 1 year is recorded, indicate each year and the associated amount within the table, but record only one combined amount for all years.
	Table to the right of line B.11, line 3	The amount for this line will pull from Work Sheet I. This line will be used to reduce FY 2012 SCAL as required by Laws 2011, Ch. 29, §23. Districts that have questions on the reduction should contact ADE's payment team at the link below. SFPaymentTeam@azed.gov

Page	Reference	
8	Table to the right of line B.11, line 4	The amount for this line will pull from Work Sheet I. Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL, on Work Sheet H, to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
8	Lines C.1-C.7	Districts should complete the table at the bottom of the page to calculate the CSFBL. These amounts will automatically be transferred to these lines.
8	Line C.5	Enter the FY 2012 allocation for the district, based on the district's weighted student count multiplied by $120, as prescribed in Laws 2011, Ch. 344, §21. The per pupil amount has been adjusted for prior year revenue shortfalls and therefore actual payments received by districts may differ from the estimated per pupil CSF allocation. The FY 2012 CSF estimates will be available on ADE's Web site at the link below. www.azed.gov/schoolfinance/Forms/Budgets

Page	Reference	
8	Line C.6	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team at the link below. SFBudgetTeam@azed.gov
Suppl 1 and 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.
Suppl 2	UCO	The capital expenditures recorded in this supplement (for ESEA, Title VIII Add-On monies for the disabled, Special K-3 Program Override, and a Joint Career and Technical Education and Vocational Education Center) should also be included in the individual line items for the Fund on page 4 of the Budget.

Page	Reference	
Suppl 3	ELL General	A.R.S. §15-756.02 requires each school district to implement one or more Structured English Immersion (SEI) models, as approved by the English Language Learner (ELL) Task Force, to provide instruction to ELL students. A.R.S. §15-756.01 defined incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction. The ELL Task Force was required to define the incremental costs needed to implement their SEI models. Legislation also defined compensatory instruction in A.R.S. §15-756.11 as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who

Page	Reference	
Suppl 3	ELL General Continued	The Structured English Immersion (SEI) Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04, SEI monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts were required to submit a separate SEI Budget Request Form to ADE to request these monies for FY 2012.
Suppl 3	ELL General Continued	The Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2012, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.

Page	Reference	
Suppl 3	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.
Suppl 3	ELL General Continued	Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.
Summary	Page 2	Include Classroom Site Funds 011, 012, and 013 from Budget, page 3, on the line for the Classroom Site Funds as well as any amount of CSF monies paid to district-sponsored charter schools included on Budget, page 3, footnote 1.
Summary	Page 2	Include School Plant Funds 500-506 and 640 from Budget, page 6, on the line for School Plant Funds.

Page	Reference	
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15 995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15 907.
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2012 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 20, 21, or 22 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See page 2 of USFR Memorandum No. 251 and A.R.S. §15-905.01 for further requirements.

Page	Reference	
Truth in Taxation Work Sheet	Line 6	If a district budgeted for Desegregation, Dropout Prevention, Joint Career and Technical Education and Vocational Education Center, or a Small School Adjustment in FY 2011, but no longer qualifies to make such expenditures in FY 2012 or such expenditures will be made in the Impact Aid Fund for the first time in FY 2012, the Truth in Taxation Base Limit must be reduced. Enter the amount of expenditures budgeted in FY 2011 and included on lines 2-5 for the discontinued program(s).
Truth in Taxation Work Sheet	Line 7	If a district revised the amount budgeted for a Small School Adjustment, or amounts expended differed from the adopted budgets for Desegregation, Dropout Prevention, or Joint Career and Technical Education and Vocational Education Center in FY 2010, the total amount of the difference will be included on this line to adjust the truth in taxation base limit.
Truth in Taxation Work Sheet	Line 10	Use actual expenditures to date plus estimated amounts for the remainder of FY 2011.

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

VERSION Revised #2
DATE 5/11/2012

BUDGET WORK SHEETS
FOR FISCAL YEAR 2012

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DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

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 X)	$ 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 XI:

A. A district which loses at least 500 students may increase the BSL:

1. By $650,000 for the first year of the loss.
2. By $600,000 for the second year following the loss.
3. By $500,000 for the third year following the loss.
4. By $300,000 for the fourth year following the loss.
5. By $100,000 for the fifth year following the loss.

B. A union high school district may increase the BSL:

1. By $100,000 if it loses at least 50 students in the first year.
2. By $200,000 if it loses an additional 50 students in the second year.
3. By $325,000 if it loses an additional 50 students in the third year.
4. By $200,000 in the fourth year if it was eligible for the third year loss.
5. By $100,000 in the fifth year if it was eligible for the fourth year loss.

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

B. WORK SHEET FOR FY 2012 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS (A.R.S. §15-943)

A. Unweighted Student Count		K-8	9-12
1. FY 2012 Non-AOI Student Count			
2. FY 2012 AOI Full-Time Student Count	+		
3. FY 2012 AOI Part-Time Student Count	+		
4. Subtotal (lines A.1 through A.3)	=	0.000	0.000
5. District Sponsored Charter School Estimated ADM	+		
6. Total Student Count	=	0.000	0.000

B. **Use student count from line A.4 to determine weight.**		**SUPPORT LEVEL WEIGHTS FOR DISTRICTS**			
		DESIGNATED AS ISOLATED		**NOT DESIGNATED AS ISOLATED**	
		K-8	**9-12**	**K-8**	**9-12**
Student Count 0.001-99.999					
Support Level Weight		1.559	1.669	1.399	1.559
Student Count 100.000-499.999					
Student Count Constant		500.000	500.000	500.000	500.000
FY 2012 Student Count	-				
Difference	=				
Weight Adjustment Factor	x	0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=				
Support Level Weight	+	1.358	1.468	1.278	1.398
FY 2012 Adjusted Support Level Weight	=				
Student Count 500.000-599.999					
Student Count Constant		600.000	600.000	600.000	600.000
FY 2012 Student Count	-				
Difference	=				
Weight Adjustment Factor	x	0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=				
Support Level Weight	+	1.158	1.268	1.158	1.268
FY 2012 Adjusted Support Level Weight	=				
Student Count 600.00 or More					
Support Level Weight				1.158	1.268
Joint Technical Education District					
Support Level Weight (A.R.S. §15-943.02)					1.339

C. PSD-12 WEIGHTED STUDENT COUNT	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count		Support Level Weight		Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD				x	1.450	=	0.000		
2. District (from line A.1, A.2, or A.3)									
a. K-8	0.000	0.000	0.000	x		=	0.000	0.000	0.000
b. 9-12	0.000	0.000	0.000	x		=	0.000	0.000	0.000
3. Charter School (from line A.5)									
a. K-8	0.000			x	1.158	=	0.000		
b. 9-12	638.700			x	1.339	=	855.219		
4. Total									
a. K-8 (C.2.a + C.3.a)	0.000	0.000	0.000				0.000	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	638.700	0.000	0.000				855.219	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	638.700	0.000	0.000				855.219	0.000	0.000

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

C. WORK SHEET FOR FY 2012 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

	Non-AOI Student Count		Support Level Weight		Non-AOI Weighted Student Count
I. A. FY 2012 Non-AOI Student Count (from Work Sheet B, line C.5)	638.700				855.219
B. Student Count Add-ons					
1. Hearing Impairment		x	4.771	=	0.000
2. K-3		x	0.060	=	0.000
3. English Learners (ELL)		x	0.115	=	0.000
4. MD-R, A-R, and SID-R		x	6.024	=	0.000
5. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
6. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
7. Orthopedic Impairment (Resource)		x	3.158	=	0.000
8. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
9. Preschool-Severe Delay		x	3.595	=	0.000
10. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
11. Emotional Disability (Private)		x	4.822	=	0.000
12. Moderate Intellectual Disability		x	4.421	=	0.000
13. Visual Impairment		x	4.806	=	0.000
14. Total Add-on Count (I.B.1 through I.B.13)	0.000				0.000
II. FY 2012 Non-AOI Weighted Student Count					855.219 (I.A + I.B.14, this column)

	AOI Weighted Student Count		Funding Ratio		Adjusted AOI Weighted Student Count
III. FY 2012 AOI FT Weighted Student Count (from Work Sheet C2, line II)	0.000	x	95%	=	0.000
IV. FY 2012 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	0.000	x	85%	=	0.000

CALCULATION OF FY 2012 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)			855.219
VI. 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) (1)		$	3,267.72
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)		$	
C. Adjusted FY 2012 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		$	3,267.72
VII. Result (line V x VI.C)		$	2,794,616.23
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)			1.0000
IX. Result (line VII x VIII)		$	2,794,616.23
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. FY 2010 Nonfederal Audit Service Actual Expenditures (2) $ 8,050.00 x 1.00 =		$	8,050.00
XIII. Decreases for Charter School Federal and State Monies Received	-	$	
XIV. Decrease for Charter School Nonparticipation Adjustment	-	$	
XV. Other Reductions: _____	-	$	
XVI. FY 2012 BSL and BRCL (sum lines IX through XII minus lines XIII through XV) (to Work Sheet E, line I)		$	2,802,666.23

(1) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 4% for FY 2012, 3% for FY 2013, 2% for FY 2014, and 1% for FY 2015.

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2010 nonfederal and ARRA-related audit expenditures on line XII.
Enter the FY 2010 federal (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2010 AFR). $ _____
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.

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

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

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

	AOI FT Student Count		Support Level Weight		AOI FT Weighted Student Count
I. A. FY 2012 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	=	0.000
2. K-3		x	0.060	=	0.000
3. English Learners (ELL)		x	0.115	=	0.000
4. MD-R, A-R, and SID-R		x	6.024	=	0.000
5. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
6. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
7. Orthopedic Impairment (Resource)		x	3.158	=	0.000
8. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
9. Preschool-Severe Delay		x	3.595	=	0.000
10. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
11. Emotional Disability (Private)		x	4.822	=	0.000
12. Moderate Intellectual Disability		x	4.421	=	0.000
13. Visual Impairment		x	4.806	=	0.000
14. Total Add-on Count (I.B.1 through I.B.13)	0.000				0.000
II. FY 2012 AOI FT Weighted Student Count					0.000 (I.A + I.B.14, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

	AOI PT Student Count		Support Level Weight		AOI PT Weighted Student Count
III. A. FY 2012 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	=	0.000
2. K-3		x	0.060	=	0.000
3. English Learners (ELL)		x	0.115	=	0.000
4. MD-R, A-R, and SID-R		x	6.024	=	0.000
5. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
6. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
7. Orthopedic Impairment (Resource)		x	3.158	=	0.000
8. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
9. Preschool-Severe Delay		x	3.595	=	0.000
10. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
11. Emotional Disability (Private)		x	4.822	=	0.000
12. Moderate Intellectual Disability		x	4.421	=	0.000
13. Visual Impairment		x	4.806	=	0.000
14. Total Add-on Count (III.B.1 through III.B.13)	0.000				0.000
IV. FY 2012 AOI PT Weighted Student Count					0.000 (III.A + III.B.14, this column)

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

D. WORK SHEET FOR FY 2012 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2011, Ch. 29, §17, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

	Approved Daily Route Miles per Eligible Student Transported	FY 2012 State Support Level per Route Mile
I.	0.5 or Less	2.37
II.	More than 0.5, through 1.0	1.93
III.	More than 1.0	2.37

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I.	Approved Daily Route Miles per Eligible Student Transported		
A.	FY 2011 Approved Daily Route Miles		
B.	Number of Eligible Students Transported in FY 2011		
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		0.000
II.	To and From School Support Level		
A.	Annual Route Miles (Line I.A x 180)		0.000
B.	State Support Level per Route Mile (use Table I based on I.C)	$	
C.	1. FY 2011 Annual Expenditure for Bus Tokens	$	
	2. FY 2011 Annual Expenditure for Bus Passes	$	
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	$	0.00
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)		
B.	Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	$	0.00
IV.	Extended School Year Support Level for Pupils with Disabilities		
A.	Actual Route Miles traveled in July and August 2010 to Transport Pupils w/Disabilities for Extended School Year		
B.	Estimated Route Miles Traveled in June 2011 to Transport Pupils w/Disabilities for Extended School Year		
C.	Total Extended School Year Route Miles (IV.A + IV.B)		0.000
D.	State Support Level per Route Mile (use Table I based on I.C)	$	
E.	Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	$	0.00
V.	FY 2012 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	$	0.00
VI.	Support Level Change		
A.	FY 2011 Transportation Support Level	$	
B.	Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	$	0.00

TRCL CALCULATION

VII.	FY 2011 Transportation Revenue Control Limit	$	
VIII.	FY 2012 Transportation Revenue Control Limit		
A.	Preliminary FY 2012 Transportation Revenue Control Limit (VI.B + VII)	$	0.00
B.	120% of FY 2012 Transportation Support Level (V x 1.20)	$	0.00
C.	Adjusted FY 2012 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	$	0.00
D.	FY 2012 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	$	0.00

E. WORK SHEET FOR FY 2012 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I.	FY 2012 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVI)	$ 2,802,666.23
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 2012 Transportation Support Level (from Work Sheet D, line V)	$ 0.00
IV.	FY 2012 District Support Level (sum of lines I through III)	$ 2,802,666.23

CALCULATION OF THE RCL

V.	FY 2012 Base Support Level/Base Revenue Control Limit (from line I above)	$ 2,802,666.23
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 2012 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	$ 0.00
VIII.	FY 2012 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	$ 2,802,666.23

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

I.	Consolidation/Unification Increase for Transitional Costs incurred in first year	
II.	FY 2012 District Support Level (line I + Work Sheet E, line IV)	$ 0.00
III.	FY 2012 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	$ 0.00

G. WORK SHEET FOR FY 2012 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.D)

I.	High School Student Count Tuitioned Out (from Work Sheet O, line 6)	0.000
II.	High School Student Count Transported by District of Residence to District of Attendance	
III.	High School Student Count Taught by District of Residence (from Work Sheet B, line A.4 column for 9-12)	0.000
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)	0.000

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

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

TABLE TO CALCULATE CORL PER STUDENT COUNT

		K-8	9-12
I.	FY 2012 Actual Student Count: .001 - 99.999		
	CORL per Student Count	$ 272.75	$ 329.41
II.	FY 2012 Actual Student Count: 100.000 - 499.999		
A.	Student Count Constant	500.000	500.000
B.	Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
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 2012 Actual Student Count: 500.000 - 599.999		
A.	Student Count Constant	600.000	600.000
B.	Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C.	Difference	= 0.000	= 0.000
D.	Weight Adjustment Factor	x 0.0012	x 0.0013
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 2012 Actual Student Count: 600.000 or More		
	CORL per Student Count	$ 225.76	$ 267.94

CALCULATIONS FOR CORL

		PSD	K-8	9-12
V.	Capital Outlay Base			
A.	FY 2012 Student Count (from Work Sheet B, line C.1 and A.4)	0.000	0.000	638.700
B.	CORL per Student Count (from Table above)	x $ 225.76	x $ 0.00	x $ 267.94
C.	Capital Outlay Base (line V.A x line V.B)	= $ 0.00	= $ 0.00	= $ 171,133.28
VI.	Capital Outlay Growth Factor			
A.	FY 2012 Student Count (from line V.A above)		638.700	
B.	FY 2011 Student Count		÷ 759.037	
C.	FY 2012 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= 0.8415	
VII.	Capital Outlay Revenue Limit			
A.	Capital Outlay Base (from line V.C)	$ 0.00	$ 0.00	$ 171,133.28
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 2012 CORL (VII.A x VII.B)	= $ 0.00	= $ 0.00	= $ 171,133.28
D.	CORL for High School Textbooks			
1.	FY 2012 Actual 9-12 Student Count (from Work Sheet B, line A.4)			638.700
2.	Support Level Amount for Textbooks			x $ 69.68
3.	CORL for Textbooks (VII.D.1 x VII.D.2)			= $ 44,504.62
E.	9-12 CORL			
1.	FY 2012 9-12 CORL [9-12(VII.C)+VII.D.3] (to Budget, page 7, line 2.a)			= $ 215,637.90
2.	9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- $
3.	9-12 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7, line 2.c)			- $
4.	Adjusted FY 2012 9-12 CORL (VII.E.1-VII.E.2-VII.E.3) (to Work Sheet J, line III.A.1 or III.B.5)			= $ 215,637.90
F.	PSD and K-8 CORL			
1.	FY 2012 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Budget, page 7, line 2.a)			= $ 0.00
2.	PSD and K-8 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- $
3.	PSD and K-8 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7, line 2.c)			- $
4.	Adjusted FY 2012 PSD and K-8 CORL (VII.F.1-VII.F.2-VII.F.3) (to Work Sheet J, line III.A.1 or III.B.5)			= $ 0.00

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I. WORK SHEET FOR FY 2012 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2011, Ch. 29, §1)

TABLE TO CALCULATE SCA PER STUDENT COUNT

		K-8	9-12
I. FY 2012 Actual Student Count: 0.001 - 99.999			
SCA per Student Count		$ 271.83	$ 271.83
II. FY 2012 Actual Student Count: 100.000 - 499.999			
A. Student Count Constant		500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	-	0.000	- 0.000
C. Difference	=	0.000	= 0.000
D. Weight Adjustment Factor	x	0.0003	x 0.0003
E. Support Level Weight Increase	=	0.000	= 0.000
F. Support Level Weight	+	1.278	+ 1.278
G. Adjusted Support Level Weight	=	0.000	= 0.000
H. Support Level Amount	x	$ 194.30	x $ 194.30
I. SCA per Student Count	=	$ 0.00	= $ 0.00
III. FY 2012 Actual Student Count: 500.000 - 599.999			
A. Student Count Constant		600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	-	0.000	- 0.000
C. Difference	=	0.000	= 0.000
D. Weight Adjustment Factor	x	0.0012	x 0.0012
E. Support Level Weight Increase	=	0.000	= 0.000
F. Support Level Weight	+	1.158	+ 1.158
G. Adjusted Support Level Weight	=	0.000	= 0.000
H. Support Level Amount	x	$ 194.30	x $ 194.30
I. SCA per Student Count	=	$ 0.00	= $ 0.00
IV. FY 2012 Actual Student Count: 600.000 or More			
SCA per Student Count		$ 225.00	$ 225.00

CALCULATIONS FOR SCA

		PSD	K-8	9-12
V. FY 2012 SCA				
A. FY 2012 Actual Student Count (from Work Sheet B, line C.1 and A.4 or Work Sheet G, line IV for Type 03 districts)		0.000	0.000	638.700
B. FY 2012 SCA per Student Count (from Table above)	x	$ 225.00	x $ 0.00	x $ 225.00
C. FY 2012 SCA (line V.A x line V.B)	=	$ 0.00	= $ 0.00	= $ 143,707.50
D. Additional Assistance				
1. FY 2012 Charter School Student Count (from Work Sheet B, line A.5)			0.000	0.000
2. Assistance per Student			x $ 1,621.97	x $ 1,890.38
3. FY 2012 Additional Assistance (line V.D.1 x line V.D.2)			= $ 0.00	= $ 0.00
4. Adjustment to Additional Assistance, if applicable			- $	- $
5. Adjusted FY 2012 Additional Assistance (line V.D.3 - V.D.4)			= $ 0.00	= $ 0.00
E. PSD and K-8 SCA				
1. FY 2012 PSD and K-8 SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] (to Budget, page 8, line B.9)			= $ 0.00	
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			- $	
3. PSD and K-8 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)			- $	
4. Adjusted FY 2012 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)			= $ 0.00	
F. 9-12 SCA				
1. FY 2012 9-12 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, page 8, line B.9)				= $ 143,707.50
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)				- $
3. 9-12 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)				- $
4. Adjusted FY 2012 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)				= $ 143,707.50

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

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.

	PSD-8		9-12
I. A. Total FY 2012 PSD and K-8 Weighted State Aid Student Count			
1. PSD (from Work Sheet B, line C.1)	0.000		
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	0.000		
B. Total FY 2012 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	0.000 (I.A.1 + I.A.2)		855.219 (from Work Sheet B, line C.4.b)
C. Total FY 2012 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		855.219	
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.0000		1.0000
II. A. Lesser of District Support level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		$ 2,802,666.23	
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	$ 0.00		$ 2,802,666.23
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)			
1. Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	$ 0.00 (from Work Sheet H, line VII.F.4)		$ 215,637.90 (from Work Sheet H, line VII.E.4)
2. Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	$ 0.00 (from Work Sheet I, line V.E.4)		$ 143,707.50 (from Work Sheet I, line V.F.4)
3. Total FY 2012 Equalization Base (II.B + III.A.1 + III.A.2)	$ 0.00		$ 3,162,011.63
4. 2011 Primary Assessed Valuation ÷ 100	$		$ 872,178.00
5. 2011 Salt River Project (SRP) Valuation ÷ 100	$		$ 12,751.00
6. 2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	$		$
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	$ 0.00		$ 884,929.00
8. Qualifying Tax Rate	x $		x $
9. Qualifying Levy (III.A.7 x III.A.8)	$ 0.00		$ 0.00
10. FY 2012 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	$ 0.00		$ 3,162,011.63
11. FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2012 this amount is zero, unless otherwise notified by ADE.)	- $ 0		- $ 0
12. Total FY 2012 Equal. Assistance (III.A.10 - III.A.11) (1)	$ 0.00		$ 3,162,011.63
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	
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 (line III.B.3 x I.D)		$ 0.00 [(line III.B.3 x I.D)+III.B.2]
5. Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	$ 0.00 (from Work Sheet H, line VII.F.4)		$ 0.00 (from Work Sheet H, line VII.E.4)
6. Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	$ 0.00 (from Work Sheet I, line V.E.4)		$ 0.00 (from Work Sheet I, line V.F.4)
7. FY 2012 Equalization Base (III.B.4 + III.B.5 + III.B.6)	$ 0.00		$ 0.00
8. 2011 Primary Assessed Valuation ÷ 100	$		$
9. 2011 Salt River Project (SRP) Valuation ÷ 100	$		$
10. 2011 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	x $		x $
13. Qualifying Levy (III.B.11 x III.B.12)	$ 0.00		$ 0.00
14. FY 2012 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	$ 0.00		$ 0.00
15. FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2012 this amount is zero, unless otherwise notified by ADE.)	- $ 0		- 0
16. Total FY 2012 Equal. Assistance (III.B.14 - III.B.15)	$ 0.00		$ 0.00

(1) Laws 2011, Ch. 29, §22, requires that state aid for a joint technical education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid $0.00 .

K. WORK SHEET FOR FY 2012 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT (A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2012, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to $50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base			$ 150,000.00
B. FY 2012 actual K-8 student count			
C. Small school student count limit	-	125.000	
D. Student count above the small school limit (I.B - I.C)	=	0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x		
F. Weighted student count above small school limit (I.D x I.E)	=	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	3,267.72	
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)			$ 0.00

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			$ 350,000.00
B. FY 2012 actual 9-12 student count			
C. Small school student count limit	-	100.000	
D. Student count above the small school limit (II.B - II.C)	=	0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x		
F. Weighted student count above small school limit (II.D x II.E)	=	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	0.00	
H. Phase down reduction factor (line II.F x II.G)			- $ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)			$ 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.I + II.I + III)		$ 0.00
V. 10% of the District's Total RCL		$
VI. Maximum override, subject to an election (Greater of line IV or line V)		$ 0.00

TABLE A: GRADES K-8

		SMALL ISOLATED		SMALL
Student Count Constant		500.000		500.000
FY 2012 Student Count (line I.B above)	-	0.000	-	0.000
Difference	=	0.000	=	0.000
Weight Adjustment Factor	x	0.0005	x	0.0003
Support Level Weight Increase	=	0.000	=	0.000
Support Level Weight	+	1.358	+	1.278
FY 2012 Adjusted Support Level Weight (Enter on line I.E above)	=	0.000	=	0.000

TABLE B: GRADES 9-12

Student Count Constant		500.000		500.000
FY 2012 Student Count (line II.B above)	-	0.000	-	0.000
Difference	=	0.000	=	0.000
Weight Adjustment Factor	x	0.0005	x	0.0004
Support Level Weight Increase	=	0.000	=	0.000
Support Level Weight	+	1.468	+	1.398
FY 2012 Adjusted Support Level Weight (Enter on line II.E above)	=	0.000	=	0.000

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K2. WORK SHEET FOR FY 2012 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2012, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2012 K-8 student count			
B. Small school student count limit	-	125.000	
C. Student count above the small school limit (I.A - I.B)	=	0.000	
D. Phase-down factor	x	0.0045	
E. Result (Line I.C x I.D)	=	0.0000	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		0.0000	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			$ 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 2012 9-12 student count			
B. Small school student count limit	-	100.000	
C. Student count above the small school limit (II.A - II.B)	=	0.000	
D. Phase-down factor	x	0.0065	
E. Result (Line II.C x II.D)	=	0.0000	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		0.0000	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			$ 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.H + II.H + III) $ 0.00

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

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

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

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

I.	FY 2012 Impact Aid revenue		$
II.	Impact Aid revenue deposited in FY 2012 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) $ 0		
	B. Impact Aid revenue transferred in FY 2012 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	-	$
IV.	Impact Aid revenue transferred in FY 2012 to the M&O Fund to reduce or eliminate taxes	-	$
V.	FY 2011 Ending Cash Balance in the Impact Aid Fund	+	$
VI.	FY 2012 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget page 6, line 16)	=	$ 0

DISTRICT NAME N.A.T.I.V.E **COUNTY** NAVAJO **CTD NUMBER** 080936000

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

1.	a.	General Budget Limit (GBL) (from FY 2011 latest revised Budget, page 7, line 1(	$ 717,583.00
	b.	Adjustments to the GBL from FY 2011 BUDG75 (1	$ 155,099.00
	c.	Adjusted GBL	$ 787,836.00
2.	a.	Budgeted M&O expenditures (from FY 2011 latest revised Budget, page 1, line 31, Total Budget Year Column)	$ 717,583.00
	b.	Adjustments to the GBL (from line 1.b	$ 155,099.00
	c.	Adjusted Budgeted Expenditure	$ 872,682.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	$ 787,836.00
4.		M&O actual expenditures	$ 620,863.00
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 shee	$ 166,973.00

Note: For lines 6.a through 6.h deduct the FY 2011 actual expenditures from the budget amount. If the result is negative, enter zero.

			FY 2011 Budget		Actual		Unexpended Budget
6.	a.	Special Program Override	$ 0.00	-	$	=	$ 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)		$ 166,973.00
8.	a.	FY 2011 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site		$ 3,484,419.55
	b.	Growth Adjustment (FY 2011 BUDG75) (1)		0.00
	c.	Factor of 4%	x	0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]		$ 139,376.78
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)		$ 139,376.78
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2011 M&O Fund ending cash balance)		$
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)]		$ 139,376.78

(1) For budget adoption this line should be left blank. After the FY 2011 BUDG75 is available, districts should include adjustments for items not listed on lines 6.a through 6.h which were adjusted on the BUDG75.

RESIDENT DISTRICT N.A.T.I.V.E **CTD NUMBER** 080936000

O. WORK SHEET FOR FY 2012 TUITION OUT FOR HIGH SCHOOL STUDENTS

(A.R.S. §§15-910.L, 15-448.J, and 15-951)

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

Part I-Increase to GBL for Debt Service Tuition Outside the RCL

	Attending District Name	Attending District CTD Number	A Tuition Out High School Count	B Debt Service Per Pupil Tuition (1)	C Debt Service Tuition Limit (2)	D 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

	Attending District Name	E M&O, UCO, & SCA Per Pupil Tuition	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
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	**Total Increase to DSL and RCL for Tuition** (To Work Sheet E, lines II and VI):			0.00

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

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

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

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

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

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2012 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)		$ 0.00		
B.	Capital Outlay Revenue Limit (from Work Sheet H, lines VII.E.4 and VII.F.4)	+	0.00		
C.	Soft Capital Allocation (from Work Sheet I, lines V.E.4 and V.F.4)	+	0.00		
D.	FY 2012 Equalization Assistance Before Adjustments (Lines A + B + C)			=	$ 0.00
E.	FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2012 this amount is zero, unless otherwise notified by ADE)			-	$ 0.00
F.	FY 2012 Equalization Assistance (I.D - I.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, 2011				$
2.	Budget Balance Carryforward (from Work Sheet M, line 12			-	$ 0.00
3.	Remaining M&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 2012 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III		$		
3.	Up to 5% of the FY 2012 RCL calculated pursuant to A.R.S. §15-482.B	+	$		
4.	Line B.2 plus B.3	=	$ 0.00		
5.	The lesser of line B.1 or B.4				$ 0.00

Work Sheet	Reference	
General		These instructions are provided to help school districts prepare the work sheets. Within the work sheets, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.
B	Lines A.1, A.2 and A.3	Obtain separate student counts for Non-AOI, AOI Full-Time, and AOI Part-Time from ADE report "2010-2011 Recalculated State Aid ADM Counts," ADMS 46-1, available on ADE's Web site. Do not include any charter school student counts. For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students actually taught by the Type 03 district, if any.

Work Sheet	Reference	
B	Line A.5	Pupils new to the district attending a district-sponsored charter school and pupils who attended a district-sponsored charter school in FY 2011 and will be attending a district-sponsored charter school in FY 2012. For budget adoption, the district should use an estimated student count based on actual pupil registration at the charter school. After the 100th day, the student count must equal the actual ADM as provided in A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2011 (i.e., students included on line A.1 should not be included on line A.5).
B	Line C.1	Obtain PSD student count from ADE report "2010-2011 Recalculated State Aid ADM Counts," ADMS 46-1, available on ADE's Web site, for the 100th day.
C, C2 C2	Lines I.B and III.B	The FY 2012 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports, available on ADE's Web site: Add-On Category — ADE Report Name K-3 — "2010-2011 Recalculated State Aid ADM Counts," ADMS 46-1 ELL — "Student Counts for Use in Budget Preparation," ELLS 28-1 Children with Disabilities — "Student Counts for Use in Budget Preparation," SPED 28 Intellectual Disability was previously referred to as Mental Retardation. ADE will continue using the term Mental Retardation in data collection and reports in FY 2012 and will convert to using Intellectual Disability in FY 2013.

Work Sheet	Reference	
C, C2 C2	Lines I.B.4 and III.B.4	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)
C, C2 C2	Lines I.B.5 and III.B.5	MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained)
C, C2 C2	Lines I.B.10 and III.B.10	DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)
C	Line VI.A	In accordance with A.R.S. §15-919, the Superintendent of Public Instruction should have submitted its recommendations on applications for the Optional Performance Incentive Program for FY 2012 to the State Board by May 15, 2011. However, if the Superintendent of Public Instruction submitted its recommendations to the State Board after May 15, a district with a pending application may increase its FY 2012 base level amount for the Optional Performance Incentive Program by the amount the district anticipates will be authorized by the State Board. However, if State Board approval is not received by October 1, 2011, the district must recalculate its Budget without the anticipated increase in the base level amount. See footnote 1 for career ladder and OPIP restrictions.

Work Sheet	Reference	
C	Line VIII	Use the FY 2011 "Teacher Experience Index (TEI)," SDER 96, available on ADE's Web site at the link below. Districts should print a copy or save an electronic copy for their records.
		www.azed.gov/sder/publicreports.asp
C	Line XIII	In accordance with A.R.S. §15-185(D), districts sponsoring charter schools must reduce the BSL by the amount of monies received from federal and state agencies for the basic maintenance and operation of charter schools, except for Federal Impact Aid ESEA, Title VIII and state equalization assistance monies. Do not include supplemental federal or state grants received for a specific purpose such as ESEA Title I, IDEA Part B, stimulus grants, and federal food program reimbursements. Districts should not reduce the BSL by more than the amount by which the charter school increased the district's BSL and SCA. In accordance with A.R.S. §15-185, in the first year a district school becomes a charter school and is being operated for or by the same district, the sponsoring district must reduce the BSL on this line. The reduction is equal to the amount of the BSL and additional assistance received for those students who were enrolled in the district school in the prior year and are now enrolled at the charter school. Operated for or by the same district means the charter school is either governed by the same go
C	Line XIV	A.R.S. allows districts to increase the BSL for teacher compensation, career ladder, optional performance incentive programs, and teacher experience index. However, districts that are approved for these programs, that are sponsoring charter schools that are not approved to participate in these programs, must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL.

Work Sheet	Reference	
C	Line XV	This line should be used to record other reductions required by legislation and should be left blank for budget adoption. If needed, instructions will be provided.
D	Lines I.A and B	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. 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.
D	Lines II.C.1 and 2	Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. §15-901. Enter the FY 2011 annual expenditures by district schools other than charter schools for bus tokens and passes from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's Web site.
D	Line IV.A	The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's Web site.
D	Lines VI.A and VII	The FY 2011 Transportation Support Level and FY 2011 Transportation Revenue Control Limit used to determine the FY 2012 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's Web site.
F	Line I	Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues.

Work Sheet	Reference	
H	Line VI.B	Do not include charter school students. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's Web site.
H	Lines VII.E.2 and VII.F.2	Laws 2011, Ch. 24, §125 and Ch. 29, §28 require ADE to reduce CORL for FY 2012. ADE has posted separate CORL reduction amounts for these two laws on their Web site at the links below for districts with 1100 ADM or greater. Districts must add the amounts together from the two reports and include the total CORL adjustment from these reports on these lines for PSD-8 and 9-12, as applicable.
		http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-CORL%2035M.pdf http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-CORL%2061.8M.pdf
		In accordance with Laws 2011, Ch. 29, §29 ADE has separately calculated the CORL reductions for school districts with fewer than 1100 ADM and posted one combined CORL reduction amount, split into PSD-8 and 9-12 amounts, for those districts at the link below.
		http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-%20CORL%20and%20SCA%205M-1100ADM%20and%20under.pdf

Work Sheet	Reference	
H	Lines VII.E.3 and VII.F.3	Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
I	Line V.D.4	In accordance with A.R.S. §15-185, as amended by Laws 2011, Ch. 29, §21, charter schools sponsored by school districts are eligible to receive additional assistance. However, in accordance with that law, ADE must reduce a portion of additional assistance for all charter schools in FY 2012. The adjusted additional assistance amount must be included in the funding provided to the district-sponsored charter school. ADE has posted the reduction amounts by charter school on their Web site at the link below.
		http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Cut-Additional%20Assistance%2017.6M.pdf
I	Lines V.E.2 and V.F.2	Laws 2011, Ch. 29, §23 requires ADE to reduce SCA for FY 2012. ADE has posted the reduction amounts on their Web site at the link below for districts with 1100 ADM or greater.
		http://www.ade.az.gov/schoolfinance/BulletinBoard/HotTopics/FY2012%20Budget%20Reduction-SCA%20185M.pdf

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

Work Sheet	Reference	
J	Lines III.A.8 and III.B.12	If the adjustments described below do not apply, enter $1.7682 for PSD-8 and 9-12, in the applicable column(s). For districts participating in Career Ladder Program or Optional Performance Incentive Program per Laws 2011, Ch. 29, §32, the qualifying tax rate must be increased as follows: --for high school district or a common district not within a high school district that does not offer instruction in high school subjects increase by 10 cents or the amount required in order to fund authorized budget capacity for the program for the fiscal year, whichever is less. --for a unified school district, a common school district not within a high school district or a common school district within a high school district that offers instruction in high school subjects increase the rate in each column by 10 cents (total increase of 20 cents) or the amount required in order to fund authorized budget capacity for the program for the fiscal year, whichever is less. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for a joint technical education district is 5 cents.
K	Line VI	Amount on page 7, line 3(a) cannot exceed this amount.

Work Sheet	Reference	
K2	Lines I.G and II.G	For a unified school district, separate the Revenue Control Limit into grade K-8 and grade 9-12 components based on the weighted student count as provided in A.R.S. §15-971(B)(2)(a).
K2	Line VI	Amount on page 7, line 3(a) cannot exceed this amount.
L	Line I	Include the amount from the most recent FY 2011 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments received after the FY 2011 encumbrance period and recorded in FY 2012 revenues.
L	Line III.B	Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference.
L	Line IV	This line could include the amount of the qualifying tax levy calculated on APOR 55-1, page 6 for districts that do not levy taxes.
M	Line 4	M&O actual expenditures should be based upon the following: --For budget adoption, use FY 2011 actual expenditures to date plus estimated expenditures for the remainder of fiscal year. --For May 15, 2012, budget revisions, use FY 2011 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).

Work Sheet	Reference	
M	Line 6.f	In accordance with A.R.S. §15-918.04, districts may budget any unexpended budget balance in the M&O section attributable to the Career Ladder Program from FY 2011 for use only in the Career Ladder Program in FY 2012. The Career Ladder budget amount is the FY 2011 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2011 Budget, page 7, line 8(i). Additionally, the amount calculated on this line is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(h).
M	Line 6.g	In accordance with A.R.S. §15-919.04, districts may budget any unexpended budget balance in the M&O section attributable to the Optional Performance Incentive Program (OPIP) from FY 2011 for use only in the FY 2012 OPIP. The OPIP budget amount is the FY 2011 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2011 Budget, page 7, line 8(j). Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(i). Pursuant to A.R.S. §15 919.06, the amount of the OPIP monies carried forward must be accounted for separately in districts' records.

Work Sheet	Reference	
M	Line 6.h	In accordance with A.R.S. §15-920, districts may budget any unexpended budget balance in the M&O section attributable to the Performance Pay component in its salary schedule from FY 2011 for use in that component in FY 2012. The Performance Pay budget amount is the portion of FY 2011 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2011 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(j).
O	General	In accordance with A.R.S. §15-951, Type 03 common school districts may increase their Revenue Control Limit (RCL) and District Support Level (DSL) for tuition payable for high school students who attend school in another school district. However, the bond issues (Debt Service) portion of those costs that are included in the RCL and DSL are limited based on the number of students for which the resident district pays tuition; the remaining bond issues portion may be used to increase the General Budget Limit (GBL) on page 7.

Work Sheet	Reference	
O	General Continued	This worksheet allows those districts to budget the amount of tuition expenditures that will increase the DSL and RCL and the amount that will increase the GBL, based on the estimated tuition charges provided by the district of attendance. The estimated tuition for FY 2012 is to be provided by the District of Attendance by May 1 of the current year. Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly on the May 15 budget revision. (Note: Tuition bill charges may be reported by fund type. This relates to how the District of Attendance will apply tuition payments received; these are not the funds that the District of Residence must pay tuition from.)
O	Column A	Use the 100th day ADM as reported in the district's FY 2011 “Resident ADM and ADA,” ADMS 540-1. This amount should agree to student counts included on the estimated tuition bill provided by the District of Attendance.
S	Line II.B.5	Amount on page 7, line 7 cannot exceed this amount.