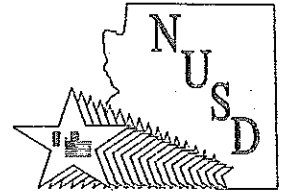


# Nogales Unified School District No. 1



## NOTICE AND AGENDA OF PUBLIC MEETING OF THE NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

Pursuant to A.R.S. §38-431.02, notice is hereby given to the Nogales Unified School District #01 Governing Board and to the general public that the Board will hold a Regular Meeting open to the public on **Monday, May 11, 2015 at 5:30 p.m.**, in the Anita Lichter Board Room, located on 310 W. Plum Street in Nogales, Arizona.

The Governing Board may vote to enter executive session pursuant to Arizona Revised Statutes Section 38-431.03(A)(3) or (A)(4) concerning any item on this agenda for discussion or consultation with the attorneys for the District. This executive session may be conducted by speakerphone.

- I. Opening of Meeting
  - a. Call to Order
  - b. Adoption of the Agenda  
*The Governing Board reserves the right to reschedule, delete, or rearrange items on the agenda, to efficiently conduct its business*
  - c. Pledge of Allegiance
  
- II. Approval of Governing Board Minutes
  - a. Approval of the Regular Board Minutes April 27, 2015
  
- III. Governing Board/Superintendent Information
  - a. Superintendent Reports, Celebrations, Recognitions, Announcements
    - 1) Auditor General Notice Letter of April 28, 2015/Conduct a Performance Audit of the Nogales Unified School District (attachment)
    - 2) Update on AzMERIT District Wide Assessment April-May 2015/Testing Administration Protocol
  
  - b. Governing Board Reports, Celebrations, Recognitions, Announcements
  
- IV. Call to the Public  
*Members of the Governing Board shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action*
  
- V. Consent Agenda Items  
*Approval of routine warrants, purchase orders, travel claims, employee leave and transfer requests, and employee resignations (Documentation concerning the matters on the consent agenda may be reviewed at the District office). Any matter on the Consent Agenda will be removed from the Consent Agenda and discussed as regular agenda item(s) upon the request of any Board Member.*
  - a. Ratification of Expense/Payroll Vouchers
  - b. Approval of Donation from Box Top for Education (\$1,334.90 to Coronado Elementary to be used for Technology Software and Equipment)
  - c. Approval of Donation from Port Devanning Services, LLC (\$2,500.00 to NHS to be used for the Boys Basketball Program)
  - d. Approval of Award of Sole Source Status to Catapult Learning for FY14/15

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- e. Approval of Renewal of Award for Sole Source Status to NCS Pearson, Inc. for FY15/16
- f. Adoption of Revised FY 1015/2016 Resolution: Auxiliary Operations Fund Treasurer
- g. Adoption of FY 2015/2016 Resolution: Ratification of Vouchers
- h. Adoption of FY 2015/2016 Resolution: Designee for General Fixed Assets Maintenance & Disposal
- i. Adoption of Revised FY 2015/2016 Resolution: Food Service Fund Treasurers
- j. Adoption of Revised FY 2015/2016 Resolution: Investment & Reinvestment of District Monies
- k. Adoption of Revised FY 2015/2016 Resolution: District Revolving Account
- l. Adoption of Revised FY 2015/2016 Resolution: District Bank Accounts/Signature Authority
- m. Approval of Personnel Agenda Summary

VI. Executive Session for Student Matter  
Pursuant to A.R.S. §15-342(11) and A.R.S. §38-431.02(A)(2), the Governing Board may vote to call for an executive session to consider a request for a review of a decision to promote or retain student and to consider student records that are exempt by law from public inspection in connection with the promotion or retention of these students.

VII. End of Executive Session and Re-open of Regular Meeting

VIII. Action Items

- a. Waiver of Policy IKE Promotion and Retention of a Student
- b. Recommendation to Appoint DSMS Assistant Principal for SY2015-2016
- c. Governing Board 2015-2016 Meeting Schedule
- d. Approval of FY 2014-15 Expenditure Budget Revision #2

IX. Information and Discussion Items

- a. Update on JTED
- b. Clarification on request for information made by Board Member Mr. Orozco on Teacher Incentive-Salary Increase

X. Requests for Future Agenda Items

XI. Adjournment

*A copy of the agenda background material provided to the Board (with the exception of material relating to possible executive sessions) is available for public inspection at the Superintendent's Office, 310 W. Plum Street, Nogales, Arizona.*

Dated this 7<sup>th</sup> day of May, for the regular meeting to be held on Monday, May 11, 2015

## **NOGALES UNIFIED SCHOOL DISTRICT #1**

  
Fernando Parra, Superintendent

*May 7, 2015*

\_\_\_\_\_  
Date

# NOGALES UNIFIED SCHOOL DISTRICT NO. ONE

## AGENDA ITEM SUMMARY

### APPROVAL OF GOVERNING BOARD MINUTES

Governing Board Minutes of April 27, 2015

**APPROVED:** 5 / 15

**PRESENTER:** Superintendent Fernando Parra **SUBMITTED:** 5/6/15

### **BACKGROUND:**

Attached please find a copy of the Minutes of the meetings listed above for your review at the May11, 2015 Governing Board Meeting.

### **RECOMMENDATION:**

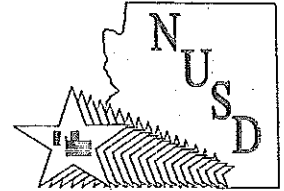
The Administrative recommendation is for the Governing Board to approve the Governing Board Minutes as presented.

### **ENCLOSURES:**

Copy of Minutes

# Nogales Unified School District No. 1

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## NOGALES UNIFIED SCHOOL DISTRICT NO. 1 GOVERNING BOARD

Minutes of the Regular Meeting held on April 27, 2015 at 5:30 p.m.

I. Attendance:

The following Board Members were present:

Manuel Ruiz, President; Dr. Marcelino Varona, Jr., Clerk; Members, Barbara Mendoza, Santiny Orozco, and Greg Lucero

a. Call to Order

Mr. Ruiz called the meeting to order at 5:30 p.m.

b. Pledge of Allegiance

Dr. Lucina Romero led all in the pledge.

c. Adoption of the Agenda

A motion was made by Dr. Varona and was seconded by Mr. Lucero for approval.

Motion carried unanimously.

II. Approval of Governing Board Minutes

a. Approval of the Study Session and Regular Governing Board Minutes of March 30, 2015 and Regular Minutes of April 13, 2015

A motion was made by Dr. Varona for approval of all board minutes as presented and was seconded by Mr. Orozco.

Motion carried unanimously.

III. Governing Board/Superintendent Information

a. Superintendent Reports, Celebrations, Recognitions, Announcements

- 1) State of Arizona Department of Education has identified Francisco Vasquez de Coronado Elementary School as a "High Performing Award School"

Mr. Parra recognized Mrs. Barber, staff and students for having been identified as a High Performing Award School.

Mrs. Barbara Mendoza read the letter sent from the State of Arizona Department of Education from the office of Superintendent Diane Douglas to Coronado Elementary for the record.

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2) Update/Midstate-Energy Savings Projects

Superintendent Parra gave an update on Midstate's contract.

Staff Development meetings to start next year.

Mr. Ricardo "Bambi" De La Riva introduced Mr. Ben Matson of Midstate.

Mr. Matson gave an update on where they were at the moment with the project and introduced his group.

Don Callahan, Projects Manager, gave an update of the work in progress that was being done at the schools.

Midstate also provided copies of schedules.

Dr. Varona asked about the A/C efficiently performance.

Mr. Callahan explained about the units and dropped roofs in order that they may work best.

Dr. Varona further stated that he wanted certified documentation which confirmed that the work was being done and was going to be working at least "x" amount of years or the amount of time of the warranty.

Mr. Matson further added that the warranty they give is done in good faith.

Dr. Varona asked for a report of the first evaluation of Santa Cruz Valley District's project.

Mr. Matson stated they would provide that information.

Mrs. Mendoza made comments about the importance of this project to work well and that she was hopeful that Midstate would do a good job.

3) Update on 2014-15/Final Budget Revision on 5/11/15

Superintendent Parra reported to the Board that the Budget Revision would be presented to them for final approval on May 11, 2015.

4) Discuss a Possible Date for Special Study Session for the 2015/16 Projected Budget

Superintendent Parra asked the Board to set up a study session date for the Budget presentation.

The Board agreed to have a study session on May 26<sup>th</sup>, at 3:00 p.m.

5) Student Activities/Auxiliary Operations Funds Extra Curricular Tax Credit

No questions asked.

**b. Governing Board Reports, Celebrations, Recognitions, Announcements**

Dr. Varona congratulated DSMS music festival and mentioned that it had been very dynamic. He further expressed his appreciation for a job well done.

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Dr. Varona also reported he had attended the Mingus Jazz invitational and read a letter of appreciation from Milas Yoes, the Director of the Instrumental and Jazz Program from Phoenix College, to Desert Shadows Middle School Music Director, Mrs. Lugo.

Dr. Varona further asked that the Principals thank all the public who attend the extracurricular events at the schools in order that the public may know where their moneys from the override are going.

Dr. Varona finally reported that he had attended the Special Olympics and enjoyed the nice activities.

Mr. Orozco mentioned that in order to keep him focused he exercised and that he felt that physical exercise for everyone was important for same.

Mr. Lucero reported he had attended the Special Olympics and he had enjoyed the event.

Mr. Ruiz thanked the Rotary Club for the Student of the Month Program. He also thanked the high school music program for a job well done.

IV. Call to the Public

Mr. Frederick spoke about the Mingus Festival and of the great quality of musicians the schools have. Also as a President of PEN, he invited the Board to the Training Session that was to be held on Saturday, May 2, 2015.

Ms. Libby McAfee made a clarification on a request by a Board Member who expressed a concern at the last Board Meeting on justifications for raises for the teacher.

V. Consent Agenda Items

Mr. Ruiz read all items for the record.

Mr. Orozco asked to discuss items g-k of the consent agenda.

A motion was made by Mr. Orozco and was seconded by Mr. Lucero for approval. Motion carried unanimously.

- a. Approval of Ratification of Expense/Payroll Vouchers
- b. Approval of Ratification of Student Activities/Auxiliary Operations Vouchers
- c. Approval for NHS FBLA Request for Permission to Continue Raising Funds and Travel from June 27-July 3, 2015 to Chicago, IL
- d. Approval of Out-of-State Travel for Lourdes Catholic School
- e. Approval of Donation from Santa Cruz County School Superintendent, Alfredo Velasquez (\$6000.00 to WCMS to be used for Camp Invention)
- f. Approval of Invent Now Inc. Letter of Understanding Summer Program May 2015

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- g. **Approval to Exceed the \$100,000 threshold with Shamrock Farms for FY15-16**
- h. **Approval to Exceed the \$100,000 threshold with Achieve 3000 for FY15-16**
- i. **Approval to Exceed the \$100,000 threshold with Triumph Learning for FY15-16**
- j. **Approval to Exceed the \$100,000 threshold with Follett Ed. Services/Follett School Solutions for FY15-16**
- k. **Approval to Exceed the \$100,000 threshold with CDWG for FY15-16**

**A motion was made by Dr. Varona and seconded by Mrs. Mendoza for the approval of Items G through K.**

Mr. Orozco asked what the reason was behind exceeding the accounts. Adelmo Sandoval, Business Director, explained and clarified his concern. Mr. Ruiz further clarified how the exceeding worked throughout the fiscal years. Mr. Orozco requested further clarification. Ms. Scott further clarified about the threshold going to the State and this information being important in order for the State to approve their expense. Mr. Sandoval in addition clarified that the expense was the vendor limits of expenditure. Dr. Varona asked for clarification of expenditure of FY 15-16. Ms. Scott explained that the procurement was being done the right way and by contracts. Mr. Lucero asked about the difference of going for State Bid or Mohave. Mr. Sandoval explained the difference between going for a bid and Mohave contracts.

Mr. Parra finally clarified that this is the process that has been done in the past.

Motion carried unanimously.

I. Approval of Personnel Agenda Summary – Agenda Summary Item number 2-f was tabled.

- VI. Action Items – None
- VII. Information and Discussion Items – None
- VIII. Requests for Future Agenda Items

Mr. Orozco requested information on teachers' salaries.

IX. Adjournment

A motion was made by Dr. Varona and was seconded by Mr. Lucero for adjournment of the public meeting.

Motion carried unanimously.

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Session was adjourned at 6:18 p.m.

**APPROVED BY THE BOARD**

\_\_\_\_\_  
Manny Ruiz President

\_\_\_\_\_  
Dr. Marcelino Varona, Jr. Clerk

\_\_\_\_\_  
Barbara Mendoza Member

\_\_\_\_\_  
Santiny Orozco Member

\_\_\_\_\_  
Greg Lucero Member

Respectfully Submitted,  
Mary T. Lopez, Secretary  
May 11, 2015

(For exact statements made during the Board Meeting, you may request a copy of the DVD)



**NOGALES UNIFIED SCHOOL DISTRICT NO. ONE**  
**AGENDA ITEM SUMMARY**

**SUPERINTENDENT'S INFORMATION:**

**Auditor General Notice Letter of April 28, 2015**

**PRESENTER: Superintendent Fernando Parra                      **SUBMITTED: 5 / 5 /15****

**ENCLOSURES:**

Auditor General Letter



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

April 28, 2015

Mr. Fernando Parra, Superintendent  
Nogales Unified School District  
310 West Plum Street  
Nogales, AZ 85621

Dear Mr. Parra:


This letter is to inform you that we plan to conduct a performance audit of the Nogales Unified School District pursuant to Arizona Revised Statutes §41-1279.03.

Ann Orrico, the manager for this audit, will contact you shortly to arrange a meeting between key members of your staff and the audit team who will be conducting the performance audit. The purpose of this meeting will be to obtain preliminary information regarding the District and to answer any questions that you may have regarding the audit. The audit team will also outline for you the audit phases and the approximate timeline to audit completion.

We recognize that your District already faces many time demands in meeting other regulatory and oversight requirements. In order to minimize this audit's time impact on you and your employees, we have identified information for your District to provide before the audit starts. This will allow your District more time to assemble the information and will reduce the number of information requests that auditors make to your employees during the audit. It will also reduce the time auditors spend at your District.

If you have questions regarding our audit or the information that we have requested, please contact Ross Ehrick, Division of School Audits Director, or Ann Orrico at (602) 553-0333. Your cooperation is greatly appreciated.

Sincerely,

  
Debbie Davenport  
Auditor General

DD:bh  
Enclosure

cc: Governing Board  
Nogales Unified School District  
Mr. Alfredo Velasquez  
Santa Cruz County School Superintendent

## *Division of School Audits District Information Request*

Please submit these items to auditors within three weeks of receiving the audit notification letter:

1. Electronic files of transaction-level detailed accounting data for FY 2014. At a minimum, the file(s) should contain all revenue, expenditure, and balance sheet account activity recorded on the District's accounting system, including fiscal year 2014 year-end adjustments.

Accounting transaction records should include:

- Transaction date
- Fund, program, function, object codes (FPFO)
- Vendor name/Revenue source
- Transaction description
- Amount

Detailed payroll records should include:

- Employee name
- Job title (Job description)
- Transaction date
- FPFO
- Amount
- If available on system, hours worked per pay period

The files should also include the District's detailed journal entries with similar information as listed above.

If a single electronic file is prepared that includes all of the transaction cycles (A/P, payroll, journal entry), a transaction identification field should be included to designate the source system for each transaction (A/P, payroll, JE, etc.).

Also include any other fields or information necessary for identifying transactions or employees or retrieving the supporting documentation. These may include fields such as purchase order number, invoice number, warrant number, warrant date, vendor, employee number, etc.

**Note:** If you already produce accounting data files/reports that are more detailed than those we are asking for, you do not need to modify them. We can work with the more detailed files.

2. Organization charts for fiscal years 2014 and 2015.
3. Complete staff listing, including names, titles, and work phone numbers for fiscal years 2014 and 2015. Please do not include staff social security numbers, home addresses, or any other personal information.
4. List of all district bank accounts and purposes of accounts (e.g., student activities, revolving, clearing, auxiliary, etc.).
5. All salary schedules for fiscal year 2014.

6. List of all fiscal year 2014 intergovernmental agreements (IGAs), including the names of the entities involved and a brief description.

Any of this information that can be provided electronically is preferred in that mode. Microsoft Word, Excel, or Access files are the easiest for us to use, but we can also use comma-delimited text or other generic file types.

Large files and/or those containing sensitive information should be sent through our secure file transfer service. We will send instructions and related information to the individual you designate so that they can access this service.

Smaller files and those containing non-sensitive information can be emailed to us at [DSA@azauditor.gov](mailto:DSA@azauditor.gov) or mailed on a CD to:

Ann Orrico, Audit Manager  
Division of School Audits  
Office of the Auditor General  
2910 N. 44th Street, Suite 410  
Phoenix, Arizona 85018

If you have any questions or need more specific information or assistance, please contact Ann Orrico, Audit Manager at (602) 553-0333.

Office of the Auditor General  
Access and Security of Confidential Records

The Office of the Auditor General serves as an independent source of impartial information concerning state and local governmental entities and to provide specific recommendations to improve the operations of those entities.

- The Office is authorized to conduct audits pursuant to A.R.S. §§41-1279.03, 41-1279.21, and 41-2953, and by Resolution of the Joint Legislative Audit Committee.
- Office staff is authorized to review confidential records without limitation, pursuant to A.R.S. §41-1279.04.
- Your agency, or political subdivision of the state, is required to provide records requested by auditors, and it is a misdemeanor to fail or refuse to provide access to records pursuant to A.R.S. §§41-1279.04 and 41-1279.22.
- Auditor General working papers and audit files, including draft reports, are not public records, not available for public review, and not subject to disclosure pursuant to A.R.S. §41-1279.05, except as authorized therein. It is a felony for an auditor to knowingly disclose any record the disclosure of which is restricted by law.
- State and most federal privacy laws provide access to confidential information without consent for audit purposes. For example, the Health Insurance Portability and Accountability Act of 1996 (HIPAA) provides an exception for a covered entity that provides access to information for the purpose of management audits, financial audits, or program monitoring and evaluation. See 45 CFR 160.203(d). FERPA provides a similar exception in 34 CFR 99.35(a).

In order to maintain the security of confidential records, auditors will:

1. Use the information only as needed to perform the legitimate duties of the Office.
2. Appropriately safeguard confidential information.
3. Only access confidential information for which, in their best judgment, there is a need-to-know basis.
4. Copy, transmit, and review confidential information only as needed.
5. Utilize appropriate security measures to restrict access to confidential information to only those individuals having a need for such access.
6. In the event they may have access to agency computer work stations, log off such work stations when leaving the work area. Auditors should normally only request and have access to "read only" records.
7. Safeguard passwords or any other authorizations that allow access to confidential information.
8. Be responsible for all activities undertaken using user IDs, passwords, or other forms of authorization granted by the agency or political subdivision.

9. Destroy confidential personal information in their possession when no longer needed and when required by federal law (see FERPA – 34 CFR §99.35(a)).

Additionally, all employees of the Office of the Auditor General:

10. Receive and are required to sign "Internet Acceptable Use" and "Electronic Email Acceptable Use" policies and agreements.
11. Receive a copy of and are required to acknowledge the Office's Information Technology policy, which covers, among other things, information technology equipment and data security.
12. As required by statute, receive a copy and acknowledge acceptance of A.R.S. §38-448, "State employees; access to internet pornography prohibited; cause for dismissal."

Further, the Office:

13. Employs hardware, software, and processes in order to safeguard and monitor the security of its network and end-user computers and computing devices, including deploying protection from computer viruses, malware, and other common threats.
14. Provides staff with computer security awareness training and information.

**NOGALES UNIFIED SCHOOL DISTRICT**

**AGENDA ITEM SUMMARY**

**ITEM:** Consent Agenda **APPROVED:**  
Ratification of Expense/Payroll Vouchers

**SUBMITTED BY:** Adelmo Sandoval **DATED:** 05/04/2015  
Finance Director



**BACKGROUND:** The following Voucher(s) need to be ratified for Payment:

**1) Payroll Voucher:**

P-22	Voucher #57	1038	MAY 1, 2015	\$ 1,132,221.95
P-22.1	Voucher #58	1039	MAY 1, 2015	\$ 1,200.38
P-22.2	Voucher #56	1037	MAY 1, 2015	\$ 62,673.20

**2) Expense Voucher:**

E 1122 APR 24, 2015 \$ 386,825.80

**NOTE:**

The Expense Vouchers have been reviewed by one of the board members prior to releasing the warrants.

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board approve the ratification of the Voucher(s), as presented.

**ENCLOSURE (S):**

Copies of Memorandums, District Voucher, Governing Board Resolution

RESOLUTION

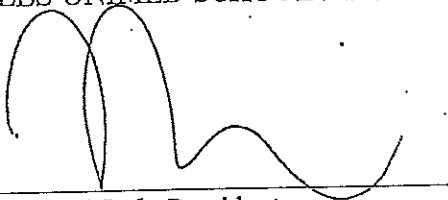
WHEREAS, pursuant to Arizona Revised Statute §15-321.G which states:

“An order for a salary or other expense shall be signed by a majority of the Governing Board. An order for salary or other expense may be signed between board meetings if a resolution to that effect has been passed prior to the signing at a regular or special meeting of the Governing Board and the order is ratified by the Board at the next regular or special meeting of the Governing Board.”

THEREFORE, BE IT RESOLVED that the Nogales Unified School District No. One Governing Board hereby resolves to utilize A.R.S. §15-321.G to allow an order for salary or other expense to be signed between board meetings prior to the signing at a regular or special meeting of the Governing Board and that the order be ratified by the Board at the next regular or special meeting of the Governing Board. The order shall be signed by a majority of Governing Board.

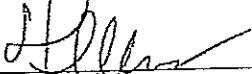
DATED this 14th day of July, 2014

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD




Dr. Hunter L. Nash, President


Manuel Ruiz, Board Clerk



Hector Arana, Board Member



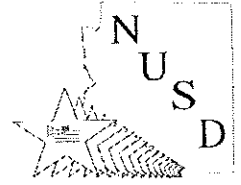
Derek Arnsen, Board Member



Dr. Marcelino Varona Jr, Board Member



# Nogales Unified School District No. 1



## MEMORANDUM

Date: May 4, 2015

To: Adelmo Sandoval, Finance Director

From: Denisse Melendez, Payroll Specialist *DM*

Re: RATIFICATION OF PAYROLL VOUCHERS

In accordance with the Governing Board Resolution dated July 14, 2014 I hereby submit to you the following payroll vouchers to be ratified at the next regular or special Governing Board Meeting.

<u>Date</u>	<u>Payroll #</u>	<u>Voucher</u>	<u>Amount</u>	<u>Check Type</u>
5/1/2015	22	57, 1038	\$1,132,221.95	Employee/Deductions
5/1/2015	22.1	58, 1039	\$1,200.38	Employee/Deductions
5/1/2015	22.2	56, 1037	\$62,673.20	Employee/Deductions

# NOGALES UNIFIED SCHOOL DISTRICT #1 VOUCHER

Entity Number: 12-2-01

Voucher No: 57, 1038

Voucher Date: 05/01/2015

Prepared By: DM

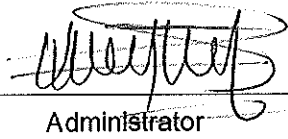
Pay Period: 22

Pay Cycle: BIWEEKLY

Printed: 04/29/2015 01:36:39 PM

NOGALES UNIFIED SCHOOL DISTRICT #1 is hereby authorized to draw warrants against NOGALES UNIFIED SCHOOL DISTRICT #1 funds for the sum of \$1,132,221.95 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2014 to June 30, 2015 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Administrator

Manuel Ruiz

President

Dr. Marcelino Varona Jr.

Board Clerk

Barbara Mendoza

Board Member

Greg Lucero

Board Member

Santiny Orozco

Board Member

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
001	\$696,671.25	\$49,487.40	\$70,898.22	\$95,162.85	\$912,219.72
011	\$13,389.54	\$925.74	\$1,392.37	\$1,356.91	\$17,064.56
013	\$24,195.13	\$1,703.26	\$2,173.37	\$2,405.42	\$30,477.18
020	\$7,280.37	\$378.01	\$599.09	\$546.52	\$8,803.99
101	\$50,275.44	\$3,613.18	\$5,415.96	\$9,204.86	\$68,509.44
140	\$9,373.23	\$660.97	\$1,087.26	\$898.86	\$12,020.32
199	\$3,264.80	\$244.36	\$378.72	\$467.55	\$4,355.43
220	\$27,899.75	\$2,076.30	\$2,346.71	\$3,367.96	\$35,690.72
226	\$1,075.94	\$81.99	\$124.81	\$113.66	\$1,396.40
265	\$4,180.18	\$294.38	\$484.92	\$729.66	\$5,689.14
275	\$2,616.32	\$200.16	\$187.12	\$15.37	\$3,018.97
290	\$1,505.50	\$115.17	\$174.64	\$9.27	\$1,804.58
304	\$8,877.98	\$638.15	\$870.87	\$574.68	\$10,961.68
349	\$2,454.40	\$178.43	\$284.72	\$238.38	\$3,155.93
400	\$986.00	\$75.43	\$0.00	\$5.52	\$1,066.95
466	\$3,455.20	\$256.28	\$400.79	\$677.28	\$4,789.55
515	\$7.82	\$0.59	\$0.00	\$0.00	\$8.41
570	\$5,224.72	\$352.31	\$606.07	\$792.75	\$6,975.85
956	\$581.25	\$42.17	\$67.43	\$88.69	\$779.54

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
957	\$2,164.03	\$164.60	\$133.18	\$300.00	\$2,761.81
958	\$562.50	\$40.89	\$65.24	\$3.15	\$671.78
	\$866,041.35	\$61,529.77	\$87,691.49	\$116,959.34	\$1,132,221.95

**NOGALES UNIFIED SCHOOL DISTRICT #1  
VOUCHER**

Entity Number: 12-2-01

Voucher No: 58, 1039

Voucher Date: 05/01/2015

Prepared By: 

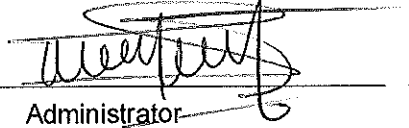
Pay Period: 22.1

Pay Cycle: BIWEEKLY

Printed: 05/01/2015 01:12:35 PM

NOGALES UNIFIED SCHOOL DISTRICT #1 is hereby authorized to draw warrants against NOGALES UNIFIED SCHOOL DISTRICT #1 funds for the sum of \$1,200.38 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2014 to June 30, 2015 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

  
\_\_\_\_\_  
Administrator

Manuel Ruiz President

Dr. Marcelino Varona Jr. Board Clerk

Barbara Mendoza Board Member

Greg Lucero Board Member

Santiny Orozco Board Member

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
001	\$750.00	\$57.39	\$0.00	\$98.52	\$905.91
101	\$250.00	\$19.13	\$0.00	\$25.34	\$294.47
	\$1,000.00	\$76.52	\$0.00	\$123.86	\$1,200.38

# NOGALES UNIFIED SCHOOL DISTRICT #1 VOUCHER

Entity Number: 12-2-01

Voucher No: 56, 1037

Voucher Date: 05/01/2015

Prepared By: 

Pay Period: 22.2

Pay Cycle: BIWEEKLY

Printed: 04/27/2015 11:30:36 AM

NOGALES UNIFIED SCHOOL DISTRICT #1 is hereby authorized to draw warrants against NOGALES UNIFIED SCHOOL DISTRICT #1 funds for the sum of \$62,673.20 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2014 to June 30, 2015 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Administrator

Manuel Ruiz

President

Dr. Marcelino Varona Jr.

Board Clerk

Barbara Mendoza

Board Member

Greg Lucero

Board Member

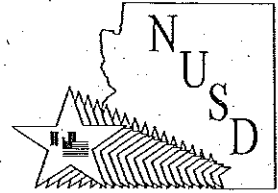
Santiny Orozco

Board Member

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
001	\$41,417.61	\$3,169.26	\$4,804.44	\$810.00	\$50,201.31
101	\$6,000.00	\$459.12	\$696.00	\$33.84	\$7,188.96
199	\$250.00	\$19.14	\$29.00	\$1.42	\$299.56
220	\$2,500.00	\$191.30	\$290.00	\$14.10	\$2,995.40
265	\$500.00	\$38.26	\$58.00	\$2.82	\$599.08
290	\$152.94	\$11.71	\$17.73	\$0.85	\$183.23
570	\$750.00	\$57.39	\$87.00	\$4.23	\$898.62
957	\$250.00	\$19.13	\$29.00	\$8.91	\$307.04
	\$51,820.55	\$3,965.31	\$6,011.17	\$876.17	\$62,673.20

# Nogales Unified School District No. 1

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## Memorandum

To: Adelmo Sandoval, Finance Director

From: Isabel C. Alvarez, Accounts Payable Specialist *IA*

Date: April 22, 2015

Re: Ratification of Expense Voucher

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In accordance with Governing Board Resolution dated July 14th, 2014, I hereby submit to you the following Expense voucher to be ratified at the next regular or special Governing Board Meeting.

<u>Voucher No.</u>	<u>Date</u>	<u>Amount</u>
1122	4/24/2015	\$386,825.80

Thank you.

**NOGALES UNIFIED SCHOOL DISTRICT #1 VOUCHER**

Voucher No: 1122

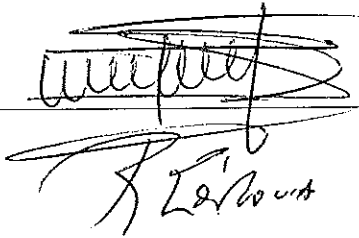
Voucher Date: 04/24/2015

Prepared By: IA

Printed: 04/22/2015 01:00:41 PM

NOGALES UNIFIED SCHOOL DISTRICT #1 is hereby authorized to draw warrants against NOGALES UNIFIED SCHOOL DISTRICT #1 funds for the sum of \$386,825.80 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2014 to June 30, 2015 (period cannot overlap fiscal year end.)

I certify by my original signature below that this claim is just and correct, and the services and/or materials herein represented have been received and that the claim: \_\_\_ was approved at a public meeting of the governing board on \_\_\_\_\_ (A.R.S. 15-304), or \_\_\_ will be ratified at the next regular or special meeting of the governing board on \_\_\_\_\_ in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.



Manuel Ruiz

President

Dr. Marcelino Varona Jr.

Board Clerk



Barbara Mendoza

Board Member

Greg Lucero

Board Member

Santiny Orozco

Board Member

NOGALES UNIFIED SCHOOL DISTRICT #1

Fund		Amount
001	MAINTENANCE & OPERATION	\$250,861.51
101	TITLE I - LEA	\$14,469.77
102	TITLE I - PART D	\$252.53
199	TITLE III - LEP PROGRAM	\$2,058.69
220	IDEA - BASIC GRANT	\$9,129.78
260	CTE - BASIC GRANTS	\$8,003.29
290	MEDICAID REIMBURSEMENTS(MAC)	\$32.91
304	PEP - SALUD POR VIDA	\$2,058.20
349	COUNTY FOREST FEES	\$2,838.40
374	E-RATE REIMBURSEMENT	\$4,382.36

Voucher No: 1122

Voucher Date: 04/24/2015

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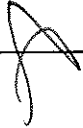
Fund		Amount
400	VOCATIONAL EDUCATION PRIORITY PROGRAMS	\$852.51
408	SCHOOL SAFETY PROGRAM	\$4,631.10
510	FOOD SERVICE	\$53,461.03
530	GIFTS AND DONATIONS	\$11,097.29
531	GIFTS & DON. BRACKER ELEM	\$456.79
532	GIFTS & DON. DSMS	\$98.68
533	GIFTS & DON. CORONADO ELEM	\$846.44
534	GIFTS & DON. CARPENTER	\$1,229.21
535	GIFTS & DON. LINCOLN	\$148.20
536	GIFTS & DON. MITCHELL ELEM	\$20.00
537	GIFTS & DON. WELTY ELEM	\$2,503.41
538	GIFTS & DON. CHALLENGER ELEM	\$1,212.97
570	INDIRECT COSTS	\$7,252.96
610	UNRESTRICTED CAPITAL OUTLAY	\$7,156.85
855	EMPLOYEE INSURANCE PROGRAM WITHHOLDING	\$1,095.59
956	PRINTSHOP	\$473.98
957	TRANSPORTATION	\$201.35
		<hr/> <b>\$386,825.80</b>



**NOGALES UNIFIED SCHOOL DISTRICT #1**

**AGENDA ITEM SUMMARY**

**ITEM:** CONSENT AGENDA: APPROVED:  
Approval/Acceptance of Donation from Box Tops for Education

**SUBMITTED BY:** Adelmo Sandoval  DATE SUBMITTED 4/28/2015  
Finance Director

**BACKGROUND:**

Box Tops for Education, is submitting a donation of \$1334.90 to Coronado Elementary School, to be used for technology software and equipment, instructional supplies, and music instructional supplies and equipment.

**NOTE:**

Upon Board approval, the Business Office will contact Box Tops for Education to acknowledge approval of the donation.

**RECOMMEDATION:**

The Administrative recommendation is that the Governing Board accept the donation being offered by Box Tops for Education.

**ENCLOSURES:**

Request for Acceptance of Donation & Gifts Form

**NOGALES UNIFIED SCHOOL DISTRICT #1**  
 310 W PLUM STEEET  
 PHONE: (520) 287-0800 / FAX: (520) 287-6618

Name of Individual making donation \_\_\_\_\_ **Box Top for Education** \_\_\_\_\_

Representing (Firm, Corporation): \_\_\_\_\_ **Generals Mills** \_\_\_\_\_

Address: **13700 Okland Avenue** \_\_\_\_\_ **MI** \_\_\_\_\_ **48203**  
Street city State Zip

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Donated Item	Estimated Value	Serial/Vin#	Condition (Good, Fair, Poor)
check# 222665	\$1,334.90		
<b>total</b>		Deposit to : Student Activities [ ] Gifts & Donations [X]	

\* If cash/Check Donation please make check payable to Nogales Unified School District #1

Purpose for which donation is intoned (if any):

**Technology software and equipment**  
**Instructional supplies**  
**Music instructional supplies and equipment**

Signature:                     *A. Bandy*                     Date:                     4-27-2015                    

[ ] Please provide the District Tax ID Number upon acceptance of Donation

**FOR DISTRICT USE**

School/Department requesting acceptance of donation: \_\_\_\_\_

Administrator Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**\*DONATIONS UNDER \$1000.00 MAY BE APPROVED BY SUPERINTENDANT**

\_\_\_\_\_ Date of Approval  
 Superintendent Signature

**\*DONATIONS OVER \$1000.00 MAY BE APPROVED BY GOVERNING BOARD**

\_\_\_\_\_ Date of Approval  
 Governing Board Signature



**Thank you for participating in the Box Tops for Education™ program.**

Attached is a check for your school's earnings for the last submission period. Your school's Coordinator has been volunteering time to manage the Box Tops for Education program and to rally community support for your school. Please be sure to thank this person for their efforts and notify them you have received this check.

You can visit [www.btfec.com](http://www.btfec.com) to track your school's earnings throughout the year. Here, you'll find even more ways to earn Box Tops for your School.

Clip	\$1,190.00
Bonus Box Tops	\$143.30
eBoxTops™	\$1.60
<b>Total Check Amount</b>	<b>\$1,334.90</b>

Clip and Bonus Box Tops amounts reflect submissions postmarked on or before March 4, 2015. The eBoxTops amount reflects online earnings confirmed on or before March 1, 2015.

©2015 General Mills



FOR DEPOSIT ONLY  
DO NOT CASH

CITIZENS ALLIANCE BANK  
LAKE ULLIAN BRANCH  
CLARA CITY, MN 56222

CHECK NO. 222665  
CHECK DATE April 15, 2015

75-1131  
919  
1796696

PAY TO THE ORDER OF CORONADO ELEMENTARY SCHOOL

VOID AFTER 180 DAYS  
NOT GOOD FOR MORE THAN \$1,334.90

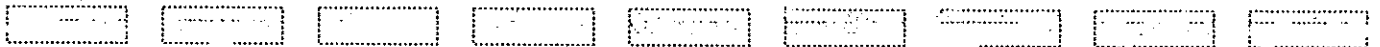
One thousand Three Hundred Thirty-Four dollars and 90 cents

\$ \*\*\*\*\*1,334.90

Memo: Box Tops for Education April 2015 Payout

{GENERAL MILLS}


⑈ 222665⑈ ⑆091911315⑆ 1796696⑈



**NOGALES UNIFIED SCHOOL DISTRICT #1**

**AGENDA ITEM SUMMARY**

**ITEM:** CONSENT AGENDA: APPROVED:  
Approval/Acceptance of Donation from Port Devanning Services, LLC.

**SUBMITTED BY:** Adelmo Sandoval  DATE SUBMITTED 5/7/2015  
Finance Director

**BACKGROUND:**

Port Devanning Services LLC are submitting a donation of \$2500.00 to Nogales High School, to be used for Boys Basketball Program.

**NOTE:**

Upon Board approval, the Business Office will contact Port Devanning Services LLC to acknowledge approval of the donation.

**RECOMMEDATION:**

The Administrative recommendation is that the Governing Board accept the donation being offered by Port Devanning Services LLC.

**ENCLOSURES:**

Request for Acceptance of Donation & Gifts Form

NOGALES UNIFIED SCHOOL DISTRICT #1  
 310 W PLUM STREET  
 PHONE(520) 287-0800 / FAX:(520) 287-6618

**REQUEST FOR ACCEPTANCE OF GIFTS & DONATIONS**

Name of Individual making donation: Port Devanning Services LLC  
 Representing (Firm, Corporation): \_\_\_\_\_  
 Address: 1200 W. Industrial Park Drive Nogales AZ 85621  
Street City State Zip  
 Phone #: 520-761-9955 Fax #: 520-761-9965 E-Mail: tvarbola@nogalespds.com

Donated Item	Estimated Value	Serial/Vin #	Condition (Good, Fair, Poor)
	<u>check #2814</u>		
*Cash/Check Donation:	<u>\$2500.00</u>	Deposit to: Student Activities [ ] Gifts & Donations Fund [ <input checked="" type="checkbox"/> ]	

*\*If Cash/Check Donation please make check payable to Nogales Unified School District #1*

Purpose for which donation is intended (if any):

Nogales H.S. Boys Basketball Program

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

[ ] Please provide the District Tax ID Number upon acceptance of Donation

**FOR DISTRICT USE:**

School/Department requesting acceptance of donation: \_\_\_\_\_

Administrator Signature: [Signature] Date: 5/16/15

<b>* DONATIONS UNDER \$1000.00 MAY BE APPROVED BY SUPERINTENDENT</b>	
_____ Superintendent Signature	_____ Date of Approval

<b>* DONATIONS OVER \$1000.00 MUST BE APPROVED BY GOVERNING BOARD</b>	
_____ Governing Board Signature	_____ Date of Approval

# NOGALES UNIFIED SCHOOL DISTRICT NO. 1

## AGENDA ITEM SUMMARY

**ITEM:** Consent Agenda APPROVED:  
Award of Sole Source status to Catapult Learning for FY 14/15

**SUBMITTED BY:** Adelmo Sandoval DATE SUBMITTED: 5/5/2015  
Finance Director



### BACKGROUND:

The recommendation to purchase this instructional materials from Catapult Learning that serve to support the existing Professional Development Services currently provided to the Private Schools, Lourdes Catholic School and Sacred Heart School. The Instructional Materials provided by Catapult Learning can only be purchased by this vendor.

School District Procurement Rule R7-2-1053 paragraph A states, "A contract may be awarded for a material, service or construction item without competition if the governing board determines in writing that there is only 1 source for the required material, service or construction item. The school district may require the submission of cost or pricing data in connection with an award under this Section. Sole source procurement shall be avoided, except when no reasonable alternative source exists. A copy of the written evidence and determination of the basis for the sole source procurement shall be retained in the procurement file by the school district."

Therefore, it is recommended that the Governing Board acknowledge the written determination that there is only these instructional items are proprietary to Catapult Learning. This recommendation is in compliance with the School District Procurement Rules. It is in the District's best interest to approve the recommended sole source procurement.

### Sole Source Type:

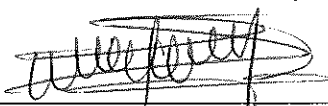
- This is the only vendor that can provide this product/service.
- Utilizing another vendor for this product/service would be too costly to transition existing infrastructure.
- This vendor is the only provider for this product/service in our area. We are obligated to use this vendor for this product/service.

### RECOMMENDATION:

Approval of the written determination to award sole source status to Catapult Learning for Instructional Materials for the Fiscal Year 2014-2015.

### ENCLOSURE:

Vendor letter from Catapult Learning

 Administrative Approval	6/5/15 Date
--	----------------

Board Member Approval	Date
-----------------------	------

# Catapult Learning

May 5, 2015

Nidia White  
Purchasing & Procurement Specialist  
Nogales Unified School District  
Business Office  
310 W. Plum Street  
Nogales, AZ 85621

Dear Ms. White:

This letter is to confirm that Catapult Learning, LLC is the sole source provider of the Catapult Learning Student Reading Bags. Catapult Learning, LLC researches age appropriate reading selections and creates thematic libraries for use at school and in the home. The Student Reading Bags are packaged with Catapult Learning, LLC's proprietary parent guide focused on acquisition of student reading skills at school and in the home. Catapult Learning, LLC does not license its library lists, its parent guides, or the underlying research to any other company; therefore, the products, as thematic collections, are only available through Catapult Learning, LLC.

If you desire any additional information, don't hesitate to contact me at (856) 283-3456 or [liza.wolf@catapultlearning.com](mailto:liza.wolf@catapultlearning.com).

Sincerely,



Liza L. Wolf  
General Counsel and Chief Compliance Officer  
Catapult Learning, LLC

# Catapult Learning

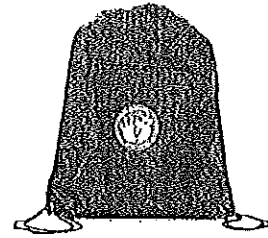
April 24, 2015

*Proposal to Provide: Instructional Materials*

**For: Sacred Heart School, Nogales Unified School District, Nogales, AZ**

Catapult Learning can provide instructional materials for Sacred Heart School for 15 students. We include a list of instructional materials which we can provide, including pricing.

Student Reading Bags encourage the love of reading. This program is designed to provide students with a fiction and a non-fiction book at their appropriate reading level from well known authors. A colorful insert provides additional information about other books that the featured authors have written that are generally available through local public libraries. School supplies are also included that will enhance student organizational skills. The Informational Inserts in both the Family and Student Reading Bags was developed by our education staff and is only available through Catapult Learning. In addition to enhancing children's reading skills, these bags engage student's interest in math by including math as part of the plot. Throughout the story, characters in the plot use math to solve mysteries and guide their adventures.



Instructional Materials for Sacred Heart School, Nogales Unified School District	
Item	Price Per Item
Student Reading Bags for 15 students	\$35
<b>Total Price:</b>	<b>\$525.00*</b>
<i>All applicable taxes, shipping and handling are included in the unit price. Quoted prices will be honored for 90 days from the date of this proposal. All pricing is dependent upon the specific parameters outlined in this proposal. Any changes made to the program parameters could result in a change in price.</i>	

*For more information, please contact:*

Heather Hutchinson, Regional Director

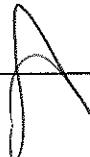
301-897-0552 [heather.hutchinson@catapultlearning.com](mailto:heather.hutchinson@catapultlearning.com)



NOGALES UNIFIED SCHOOL DISTRICT NO. 1

AGENDA ITEM SUMMARY

ITEM: Consent Agenda APPROVED: \_\_\_\_\_  
Renewal of Award for Sole Source status to NCS Pearson, Incorporated for FY 15-16

SUBMITTED BY: Adelmo Sandoval DATE SUBMITTED: 5/4/2015  
Finance Director 

**BACKGROUND:**

The following Sole Source vendor has been District Board approved in the previous fiscal years, procurement rules state the use of sole source vendors may be approved for each upcoming year.

NCS Pearson, Inc. is the Sole Source manufacturer and distributor for the Powerschool Student Information Software used within the District. Powerschool includes software implementation services, software maintenance services, training services, product support services, and technical support services. Award is based upon the fact that currently there is no alternative to provide licensing, maintenance and support for the PowerSchool software. PowerSchool has been used as the District's Student Information Software for the past 10 years.

School District Procurement Rule R7-2-1053 paragraph A states, "A contract may be awarded for a material, service or construction item without competition if the governing board determines in writing that there is only 1 source for the required material, service or construction item. The school district may require the submission of cost or pricing data in connection with an award under this Section. Sole source procurement shall be avoided, except when no reasonable alternative source exists. A copy of the written evidence and determination of the basis for the sole source procurement shall be retained in the procurement file by the school district."

Therefore, it is recommended that the Governing Board acknowledge the written determination that there is only one source at each district location to provide these services and that no reasonable alternative exists. This recommendation is in compliance with the School District Procurement Rules. It is in the District's best interest to approve the recommended sole source procurement.

The renewal cost for this FY 2015-2016 will be \$ 48,770.33.

Sole Source Type:

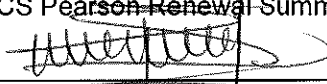
- This is the only vendor that can provide this product/service.
- Utilizing another vendor for this product/service would be too costly to transition existing infrastructure.
- This vendor is the only provider for this product/service in our area. We are obligated to use this vendor for this product/service.

**RECOMMENDATION:**

The Governing Board approves the written determination to award sole source status and renewal of annual licensing with NCS Pearson, Inc. for FY 2015-2016.

**ENCLOSURES:**

Sole Source letter from NCS Pearson Inc.  
NCS Pearson Renewal Summary

 \_\_\_\_\_ Date 5/5/15

Board Member Approval \_\_\_\_\_ Date \_\_\_\_\_

**PEARSON**

ALWAYS LEARNING

January 14, 2015

**PEARSON  
LEGAL DEPARTMENT**

3075 West Ray Road, Suite 200  
Chandler, AZ 85226

T: (480) 457-7679

F: (480) 457-7610

E: kevin.schutz@pearson.com

www.pearson.com

**RE: Sole Source Letter**

TO WHOM IT MAY CONCERN:

The purpose of this letter is to inform you that NCS Pearson, Inc. and its affiliate companies (collectively, "Pearson") are the sole source from which your school, school district or other educational institution may purchase the PowerSchool software and accompanying support, including fixes and enhancements. Also, any services provided using the PowerSchool software including, without limitation, hosting services for the PowerSchool product are only available through Pearson.

The PowerSchool software, support and services, as described above, are available only to your school, school district or other educational institution from Pearson.

If you have any questions or concerns, please feel free to contact me at (480) 457-7679.

Sincerely,



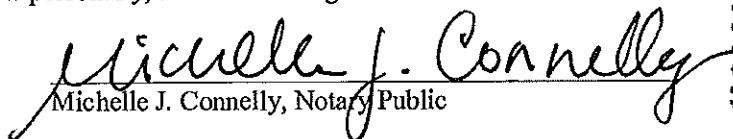
Kevin Schutz  
Senior Counsel

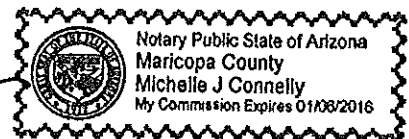
State of Arizona)

County of Maricopa)

On this 14th day of January, 2015 before me personally appeared Kevin Schutz,  
whom I know personally, and acknowledged that he executed the same.

(seal)

  
Michelle J. Connelly, Notary Public



**PEARSON**

ALWAYS LEARNING

NCS Pearson Inc  
 3075 West Ray Road, Suite 200  
 Chandler, AZ 85226  
 TEL (888) 827-0772  
 FAX (480) 907-2249

**Product Renewal Summary**  
**NOGALES USD 1**

Account Number: 1006637  
 Contract Number: 3280669  
 Start Date: 20-JUL-2015  
 End Date: 19-JUL-2016

Bill To: NOGALES USD 1  
 310 W PLUM ST  
 NOGALES, AZ 85621-2690

This is not an invoice. All pricing is exclusive of any applicable sales, use or other similar taxes or duties. The customer will be responsible for any such taxes or duties that may apply; if the customer is tax exempt evidence of such tax exemption must be provided. If payment is made prior to invoicing, please add the appropriate sales or use taxes to your payment. This price quote is in US dollars and payment should be made in US dollars.

ServiceItem	Description	Counts	Amount
PSPREMSUP	PowerSchool Support	5786	\$27,483.50
PSPREMSSL	PowerSchool SSL Certificate	1	\$400.00
PSPREMHOST	PowerSchool Hosting	5786	\$17,358.00
Total:			\$45,241.50

**SITE LISTING**

Account :1006637

NOGALES USD 1  
 WAREHOUSE;610 W WESTERN AVE  
 NOGALES ,AZ 85621 US

ServiceItem	Description	Instance ID	Counts	Start Date	End Date	Amount
PSPREMHOST	PowerSchool Hosting	1204695	5786	20-JUL-15	19-JUL-16	\$17,358.00
PSPREMSSL	PowerSchool SSL Certificate	1204695	1	20-JUL-15	19-JUL-16	\$400.00
PSPREMSUP	PowerSchool Support	1204695	5786	20-JUL-15	19-JUL-16	\$27,483.50
Total Site Renewal Fees						\$45,241.50

**PEARSON**

**ALWAYS LEARNING**

550 us\_k12nacs\_oks

**INVOICE**

INVOICE NUMBER: 4648611	
TAX I.D. NO.: 41-0850527	
DATE: 20-JUL-15	Page 1 of 1
CUSTOMER NO.: 1006637	CREDIT REF. NO.:

**BILL TO:**

ATTN: ACCOUNTS PAYABLE  
 NOGALES USD 1  
 310 W PLUM ST  
 NOGALES, AZ 85621-2690

**LOCATED AT:**

NOGALES USD 1  
 WAREHOUSE  
 610 W WESTERN AVE  
 NOGALES, AZ 85621

Reference Number: 3280669

PURCHASE INFORMATION		SHIPPING INFORMATION		PAYMENT INFORMATION		
PURCHASE ORDER:		(MOST RECENT SHIPMENT)		TERMS: PAY ON RECEIPT		
CUSTOMER CONTRACT NUMBER:		SHIP DATE:		DUE DATE: 20-JUL-15		
NCS CONTRACT NUMBER: 3280669		CARRIER:		CONTACT: Customer.Service@pearson.com		
		B/L NUMBER:		888-827-0772 (Toll-Free)		
				480-457-7978 (Direct Dial)		
				480-907-2249 (Fax)		
DESCRIPTION		U/M	QTY	TAX	UNIT PRICE	EXTENDED PRICE
PSPREMHOST	PowerSchool Hosting for the period of 07/20/2015 through 07/19/2016	Each	5786	Y	3.00	17,358.00
PSPREMSSL	PowerSchool SSL Certificate for the period of 07/20/2015 through 07/19/2016	Each	1	Y	400.00	400.00
PSPREMSUP	PowerSchool Support for the period of 07/20/2015 through 07/19/2016	Each	5786	Y	4.75	27,483.50
<b>INVOICE SUMMARY:</b>						
TOTAL FOR ALL LINE ITEMS						45,241.50
5.60% STATE TAX						2,533.52
0.70% COUNTY TAX						316.69
1.50% CITY TAX						678.62
<p>Register at <a href="https://ipay.pearson.com/OA_HTML/SelfRegistration.jsp">https://ipay.pearson.com/OA_HTML/SelfRegistration.jsp</a>                      Already a user, login to <a href="https://ipay.pearson.com">https://ipay.pearson.com</a></p> <p><b>THIS IS YOUR ANNUAL SUPPORT/SUBSCRIPTION RENEWAL. A NEW PURCHASE ORDER IS REQUIRED. TO AVOID CANCELLATION OF YOUR PHONE SUPPORT, PRODUCT UPDATES, OR HOSTED PRODUCT PLEASE WORK WITH YOUR DIRECTOR OF TECHNOLOGY OR APPROPRIATE PARTY TO ESTABLISH AND APPROVE A CURRENT YEAR PO AND PAYMENT FOR THIS ANNUALLY RECURRING INVOICE. IF SUPPORT IS NOT USED, PLEASE FAX A WRITTEN CANCELLATION TO 480-907-2249.</b></p> <p>Use our new convenient email webform (<a href="https://pearsonnacomcommunity.force.com/coco/s/Contact_Us">https://pearsonnacomcommunity.force.com/coco/s/Contact_Us</a>) for all your customer support needs!</p>						
			<b>SUBTOTAL</b>	<b>TAX</b>	<b>TOTAL (USD)</b>	
			45,241.50	3,528.83	48,770.33	

Remit by Check to:  
 NCS PEARSON, INC.  
 13036 COLLECTION CENTER DRIVE  
 CHICAGO, IL 60693  
 Remit by Wire or ACH to:  
 Bank of America - Account Name: NCS Pearson Inc.  
 ACH: # 071-000-039 WIRE: #0260-0959-3  
 Account No: 81881-05388 SWIFT: BOFAUS3N  
 (Include invoice number in transmission)

**ORIGINAL**

NOGALES UNIFIED SCHOOL DISTRICT NO. 1  
AGENDA ITEM SUMMARY

ITEM: CONSENT AGENDA APPROVED  
Adoption of Revised FY 2015/2016 Resolution: Auxiliary Operations Fund  
Treasurers

SUBMITTED BY: Adelmo Sandoval  DATE SUBMITTED: 5/5/2015  
Finance Director

**BACKGROUND:**

The following Resolution is adopted annually, to comply with the State Statutes and District Policies, regarding the day-to-day District's transactions:

This resolution was previously adopted on January 12, 2015:

1. Auxiliary Operations Fund Treasurers

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board adopt the revised Resolution as presented and authorize its signature.

**ENCLOSURE:**

Resolution

RESOLUTION

**WHEREAS**, Arizona Revised Statute §15-1125 provides that the Governing Board of this School District shall appoint a treasurer to whom all monies shall be paid for the Auxiliary Operations Fund;

**NOW, THEREFORE, BE IT RESOLVED** that Adelmo Sandoval shall be designated Auxiliary Operations Fund Treasurer and cosigner shall be Fernando Parra. The fund shall consist of Bookstore and Athletic Activities Funds and others. Also, that Adelmo Sandoval shall be designated as Extracurricular Activities Fees Account Treasurer and cosigner shall be Fernando Parra. The fund shall consist of fees collected for extracurricular activities via taxpayer contributions and donations.

**FURTHER**, under provisions of A.R.S. §15-1125, the treasurer of this fund is hereby authorized to make periodic investments and all monies earned shall be credited to the Auxiliary Operations Fund.

DATED this 11th day of May, 2015

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk

\_\_\_\_\_  
Barbara Mendoza, Board Member


\_\_\_\_\_  
Santiny Orozco, Board Member

\_\_\_\_\_  
Greg Lucero, Board Member

NOGALES UNIFIED SCHOOL DISTRICT NO. 1  
AGENDA ITEM SUMMARY

ITEM: CONSENT AGENDA APPROVED  
Adoption of FY 2015/2016 Resolution: Ratification of Vouchers

SUBMITTED BY: Adelmo Sandoval DATE SUBMITTED: 5/5/2015  
Finance Director



**BACKGROUND:**

The following Resolution is adopted annually, to comply with the State Statutes and District Policies, regarding the day-to-day District's transactions:

This resolution was previously adopted on July 14, 2014:

1. Ratification of Vouchers

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board adopts the Resolution as presented and authorize its signature.

**ENCLOSURE(S):**

Resolution

RESOLUTION

WHEREAS, pursuant to Arizona Revised Statute §15-321.G which states:

“An order for a salary or other expense shall be signed by a majority of the Governing Board. An order for salary or other expense may be signed between board meetings if a resolution to that effect has been passed prior to the signing at a regular or special meeting of the Governing Board and the order is ratified by the Board at the next regular or special meeting of the Governing Board.”

**THEREFORE, BE IT RESOLVED** that the Nogales Unified School District No. One Governing Board hereby resolves to utilize A.R.S. §15-321.G to allow an order for salary or other expense to be signed between board meetings prior to the signing at a regular or special meeting of the Governing Board and that the order be ratified by the Board at the next regular or special meeting of the Governing Board. The order shall be signed by a majority of Governing Board.

DATED this 11th day of May, 2015

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk

\_\_\_\_\_  
Barbara Mendoza, Board Member

\_\_\_\_\_  
Santiny Orozco, Board Member

\_\_\_\_\_  
Greg Lucero, Board Member



NOGALES UNIFIED SCHOOL DISTRICT NO. 1  
AGENDA ITEM SUMMARY

ITEM: CONSENT AGENDA APPROVED  
Adoption of FY 2015/2016 Resolution: Designee for General Fixed Assets  
Maintenance & Disposal

SUBMITTED BY: Adelmo Sandoval DATE SUBMITTED: 5/5/2015  
Finance Director



**BACKGROUND:**

The following Resolution is adopted annually, to comply with the State Statutes and District Policies, regarding the day-to-day District's transactions:

This resolution was previously adopted on July 14, 2014:

1. Designee for General Fixed Assets

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board adopts the Resolution as presented and authorize its signature.

**ENCLOSURE:**

Resolution

RESOLUTION

**WHEREAS**, it is required by the uniform System of Financial Records of the State of Arizona that the Governing Board of this Unified School District shall appoint a person to be responsible for the general fixed assets of the District,

**NOW, THEREFORE, BE IT RESOLVED** that Ricardo de la Riva shall be designated responsible and authorized to sign for their disposal.

**FURTHER**, that the person responsible keep a listing of all fixed assets, which must be updated annually and that a physical inventory of equipment be taken at least every three (3) years.

DATED this 11th day of May, 2015

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk


\_\_\_\_\_  
Barbara Mendoza, Board Member

\_\_\_\_\_  
Santiny Orozco, Board Member

\_\_\_\_\_  
Greg Lucero, Board Member

NOGALES UNIFIED SCHOOL DISTRICT NO. 1  
AGENDA ITEM SUMMARY

ITEM: CONSENT AGENDA APPROVED  
Adoption of Revised FY 2015/2016 Resolution: Food Service Fund Treasurers

SUBMITTED BY: Adelmo Sandoval  DATE SUBMITTED: 5/5/2015  
Finance Director

**BACKGROUND:**

The following Resolution is adopted annually, to comply with the State Statutes and District Policies, regarding the day-to-day District's transactions:

This resolution was previously adopted on January 12, 2015:

1. Food Service Fund Treasurers

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board adopt the revised Resolution as presented and authorize its signature.

**ENCLOSURE(S):**

Resolution

RESOLUTION

**WHEREAS**, Arizona Revised Statute § 15-1122 provides that the Governing Board of Nogales Unified School District No. One of Santa Cruz County, Arizona shall appoint a student activity treasurer to whom all student activities shall be paid, and

**WHEREAS**, Arizona Revised Statute § 15-1122 the "District" provides that the Governing Board may designate an assistant student activities treasurer for each school in the district, and

**WHEREAS**, under provisions of U.S.F.R. Section VII, the student activity treasurer is hereby authorized to make periodic investments of these funds.

**NOW, THEREFORE, BE IT RESOLVED** that Adelmo Sandoval shall be designated Student Activity Treasurer and cosigner shall be Fernando Parra and assistant student activities treasurers shall be designated for each school as follows:

<b>DISTRICT</b>	<b>Denisse Melendez, Sandy Alcantar</b>
<b>NOGALES HIGH SCHOOL</b>	<b>Rosalva Everette</b>
<b>WADE CARPENTER MIDDLE SCHOOL</b>	<b>Diana Calza</b>
<b>DESERT SHADOWS MIDDLE SCHOOL</b>	<b>Mayra Garcia</b>
<b>BRACKER ELEMENTARY SCHOOL</b>	<b>Martha Villa</b>
<b>CHALLENGER ELEMENTARY SCHOOL</b>	<b>Blanca Gomez</b>
<b>CORONADO ELEMENTARY SCHOOL</b>	<b>Frances Valencia</b>
<b>LINCOLN ELEMENTARY SCHOOL</b>	<b>Rosario Corrales</b>
<b>A.J. MITCHELL ELEMENTARY SCHOOL</b>	<b>Patty Leon</b>
<b>WELTY ELEMENTARY SCHOOL</b>	<b>Cathy Novelo</b>
<b>PIERSON VOCATIONAL HIGH SCHOOL</b>	<b>Rosalinda Norzagaray</b>

DATED: This 11th day of May, 2015

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk

\_\_\_\_\_  
Barbara Mendoza, Board Member

\_\_\_\_\_  
Santiny Orozco, Board Member

\_\_\_\_\_  
Greg Lucero, Board Member



RESOLUTION

**COMES NOW** the Governing Board of Nogales Unified School District No. One of Santa Cruz County, Arizona and herewith respectfully represents that on the **11th day of May, 2015**, at a Regular Board Meeting, upon motion duly made, seconded and carried with a vote of ( ) "AYES" and ( ) "NAYS" this Board

**RESOLVED THAT:**

**WHEREAS**, this District has funds in excess of any anticipated authorized requirements; and,

**WHEREAS**, it appears to be for the best interest of the District to authorize the Santa Cruz County Treasurer to invest and keep invested these funds in interest bearing securities as proved by law, and

**WHEREAS**, from time to time it will be necessary and for the best interest of the District, to authorize the Santa Cruz County Treasurer to sell these securities to provide available funds for current authorized requirements; and

**WHEREAS**, § 15-1025 (A), § 15-1105, §15-1154, and § 151143, Arizona Revised Statutes allows the Governing Board to request consent of the Board of Supervisors for the full fiscal year or the remainder of the fiscal year;

**NOW, THEREFORE**, be it resolved by the Governing Board of Nogales Unified School District No. One of Santa Cruz County does hereby request the consent of the Board of Supervisors to invest and reinvest all monies as authorized by law for the fiscal year beginning on the 1<sup>st</sup> day of July, 2015 and ending on the 30<sup>th</sup> day of June 2016.

**BE IT FURTHER RESOLVED** by the Governing Board of Nogales Unified School District No. One of Santa Cruz County, Arizona, the Santa Cruz County Treasurer is authorized to purchase, hold and sell such lawful securities as follows:

1. Bonds or other evidences of indebtedness of the Unites States of America or any of its agencies or instrumentalities when such obligations are guaranteed as to principal and interest by the United States of America or by any agency or instrumentality thereof.
2. Bonds or other evidences of indebtedness of this state, or of any of the counties, or incorporated cities, towns or duly organized school districts of this state.
3. Bonds, notes or evidences of indebtedness of any county, municipality, or municipal district utility within this state, which are payable from revenues or earnings specifically pledged for the payment of the principal and interest on such obligations, and for the payment of which a lawful sinking fund or reserve fund has been established and is being maintained, but only if no obligations to be purchased has occurred within five (5) years of the date of investment therein, or if such obligations were issued less than five (5) years prior to the date of investment, no default in

payment of principal or interest has occurred on the obligations to be purchased, nor on any other obligations of the issuer within five (5) years of such investment.

4. Bonds, notes or evidences of indebtedness issued by any municipal improvement districts in this state to finance local improvements authorized by law, if the principal and interest of such obligations are payable from assessments on real property within such local improvement district. No such investment shall be made if the face value of all such obligations and similar obligations outstanding, exceed fifty percent (50%) of the market value of the real property and improvements upon which such bonds or the assessments for the payment of principal and interest thereon are liens inferior only to the liens for general and valorem property taxes. Such investment shall be made only if no default in payment of principal or interest on the obligations to be purchased has occurred within five (5) years of the date investment therein, or if such obligations were issued less than five (5) years prior to the date of investment, no default in payment of principal or interest has occurred on the obligations to be purchased, nor on any other obligation of the issuer within five (5) years of such investments.
5. Interest bearing savings accounts or certification of deposit insured in banks or savings and loan associations doing business in Arizona by the federal deposit insurance corporation, or the federal savings and loan insurance corporation, but only if they are secured by the depository to the same extent and in the same manner as required by the general depository law of the state. Security shall not be required for that portion of any deposit that is insured under any law of the United States.
6. Bonds, debentures or other obligations issued by the federal land banks, for the federal intermediate credit banks or the banks for cooperatives.

Such requests for investments may be oral or written by the Governing Board acting through,

Fernando Parra, Superintendent  
Name Title

Adelmo Sandoval, Finance Director  
Name Title

acting as agent of the Governing Board.

Governing Board of Nogales Unified School District No. One of Santa Cruz County, Arizona


Attest:

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk

NOGALES UNIFIED SCHOOL DISTRICT NO. 1  
AGENDA ITEM SUMMARY

ITEM: CONSENT AGENDA APPROVED  
Adoption of Revised FY 2015/2016 Resolution: District Revolving Account

SUBMITTED BY: Adelmo Sandoval DATE SUBMITTED: 5/5/2015  
Finance Director 

**BACKGROUND:**

The following Resolution is adopted annually, to comply with the State Statutes and District Policies, regarding the day-to-day District's transactions:

This resolution was previously adopted on January 12, 2015:

1. District Revolving Account

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board adopt the revised Resolution as presented and authorize its signature.

**ENCLOSURE(S):**

Resolution



APPLICATION FOR DISTRICT REVOLVING FUND

The Governing Board of the Nogales Unified School District No. One hereby applies to the School Superintendent of Santa Cruz County, the current 2015-2016 District Revolving Fund under Section § 15-1101, Arizona Revised Statutes, in the amount of \$15,000. The fund shall be used in accordance with I Section § 15-1101, Arizona Revised Statutes for activities of the school district that require immediate cash outlays for items including postage, freight, officials, taxes, parcel post, student per diem, travel or other minor disbursements but not including salaries or wages, which are proper as ultimate claims for payment from school district funds. The Finance Director of Nogales Unified School District No. One, Adelmo Sandoval, is designated as the person responsible for the disbursement of the Revolving Fund; Fernando Parra will be alternate signatory for this fund.

DATED this 11th day of May, 2015

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk

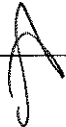
\_\_\_\_\_  
Barbara Mendoza, Board Member

\_\_\_\_\_  
Santiny Orozco, Board Member

\_\_\_\_\_  
Greg Lucero, Board Member

NOGALES UNIFIED SCHOOL DISTRICT NO. 1  
AGENDA ITEM SUMMARY

**ITEM:**          CONSENT AGENDA                                  APPROVED  
                    Adoption of Revised FY 2015/2016 Resolution:          District Bank Accounts/  
                    Signature Authority

**SUBMITTED BY:**   Adelmo Sandoval                    DATE SUBMITTED:          5/5/2015  
                            Finance Director

**BACKGROUND:**

The following Resolution is adopted annually, to comply with the State Statutes and District Policies, regarding the day-to-day District's transactions:

These resolutions were adopted on January 12, 2015:

1.          District Bank Accounts / Signature Authority

**RECOMMENDATION:**

The administrative recommendation is that the Governing Board adopt the revised Resolution as presented and authorize its signature

**ENCLOSURE:**

Resolution

RESOLUTION

**WHEREAS**, Nogales Unified School District No. One must, in the course of the day-to-day business of the District, deposit money in accounts with commercial banking firms and make all disbursements by check;

**NOW, THEREFORE, BE IT RESOLVED**, that for the 2015-2016 fiscal year, the funds for the following accounts will be deposited in the banks listed:

- 1) High School Student Activity Account – Wells Fargo Bank – Account Number: **1121806366** – Authorized signatures: Fernando Parra, Adelmo Sandoval
- 2) Elementary Student Activity Account – Wells Fargo Bank Account Number: **1121806341** - Authorized signatures: Fernando Parra, Adelmo Sandoval
- 3) District Revolving Account – Wells Fargo Bank – Account Number: **0822-334561** – Authorized signatures: Fernando Parra, Adelmo Sandoval
- 4) District Food Service Account – Wells Fargo Bank - Account Number: **6123012640**- Authorized signatures: Fernando Parra, Adelmo Sandoval
- 5) District Auxiliary Operations Fund Account - Wells Fargo Bank - Account number: **0669-805269** - Authorized signatures: Fernando Parra, Adelmo Sandoval
- 6) Direct Deposit Account – Wells Fargo Bank - Account number **1121806861** - Authorized signatures: Fernando Parra, Adelmo Sandoval
- 7) Federal and State Income Tax Withholding Account – Chase – Account number **0285-5985** – Authorized signatures: Fernando Parra, Adelmo Sandoval

DATED: This 11th day of May, 2015

NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

\_\_\_\_\_  
Manny Ruiz, President

\_\_\_\_\_  
Dr. Marcelino Varona, Board Clerk

\_\_\_\_\_  
Barbara Mendoza, Board Member

\_\_\_\_\_  
Santiny Orozco, Board Member

\_\_\_\_\_  
Greg Lucero, Board Member

**NOGALES UNIFIED SCHOOL DISTRICT #1  
PERSONNEL AGENDA ITEM SUMMARY  
May 11, 2015**

---

CONSENT ITEM: Personnel Agenda Summary  
SUBMITTED BY: Mayra Zuniga, Human Resources Director  
DATED: May 2015

**1. Certified Employees for School Year 2015-2016**

- a) Linda Ornelas, Teacher at Mary L. Welty Elementary School\*
- b) Zulema Fragoso, Counselor at Nogales High School\*
- c) Ricardo Medina, Teacher at Nogales High School\*

**2. Resignation of Employees End of SY 2014-2015**

- a) Alejandro Alvarez, Security at Mary L. Welty Elementary School effective May 29, 2015

**3. Rescind Retirement for Classified Employee End of SY 2014-2015**

- a) Oralia Espinoza, Special Education Aide at Desert Shadows Middle School
- b) Nancy Farnsworth, Teacher at Nogales High School

**4. Retirement of Employee End of SY 2014-2015**

- a) Yolanda E. Siordia, Teacher at Wade Carpenter Middle School effective June 30, 2015

**5. Waive Notification Deadline/Approval of Bonus Program School Year 14-15**

- a) Yolanda E. Siordia, Teacher at Wade Carpenter Middle School
- b) Alejandro Alvarez, Security at Mary L. Welty Elementary School

**6. Leave of Absence Without Pay for SY 2015-2016**

- a) Vladimir Vladimirov, Teacher at Nogales High School
- b) Nancy Farnsworth, Teacher at Nogales High School

**7. Observations/Field Studies**

- a. Fernando Sanchez at Lincoln Elementary School through Cochise Community College

**8. Volunteers for School Year 14-15**

	<u>School Site</u>	<u>Last Name</u>	<u>First Name</u>	<u>Parent/Non-Parent</u>	<u>Expiration Date</u>
a	AJM	Ramos	Roxanna Viridiana	Parent	May 2019
b	Bracker	Bazua	Anna Maria	Parent	May 2018
c	Carpenter	Martinez	Claudia	Parent/Employee	May 2015
d	Carpenter	Miranda	Maria Eva	Parent	May 2015
e	Challenger	Rodriguez	Mable Siria	Parent	May 2020
f	Coronado	Flores	Ivette	Parent	May 2018
	* Non-Parent with Fingerprint Clearance				

**NOGALES UNIFIED SCHOOL DISTRICT #1  
PERSONNEL AGENDA ITEM SUMMARY  
May 11, 2015**

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**RECOMMENDATION**

The administrative recommendation is to approve the personnel items as presented.

\* Recommendation is for the Governing Board to approve the personnel as presented, contingent upon satisfactory completion of administrative requirements, as determined by the Superintendent.

\*\* Recommended for ratification by the Governing Board.

**NOGALES UNIFIED SCHOOL DISTRICT NO. ONE**

**AGENDA ITEM SUMMARY**

**ACTION ITEM:** Promotion/Retention of One (1) DSMS Student

**Waiver of Policy IKE Promotion and Retention of a Student**

**APPROVED: 5/ /15**

**PRESENTER:** Superintendent Fernando Parra **SUBMITTED:** 5 / 06 /15

**BACKGROUND:**

This information will be presented to the Board in Executive Session.

**RECOMMENDATION:**

The Administration recommends that the above mentioned request be reviewed and be approved at the discretion of the Board.

**ENCLOSURES:**

None

**NOGALES UNIFIED SCHOOL DISTRICT #1  
AGENDA ITEM SUMMARY  
May 11, 2015**

---

**ACTION ITEM:** Recommendation to Appoint DSMS Assistant Principal for  
School Year 2015-2016  
**SUBMITTED BY:** Mayra Zuniga, Human Resources Director  
**DATED:** May 2015

**BACKGROUND:** NUSD#1 advertised for the position of Assistant Principal at DSMS, as a result of the current Assistant Principal's resignation. The process included a recruitment period of approximately 10 weeks; from January 26, 2015 through April 10, 2015. There were a total of 11 applicants. Seven were selected for an interview; three internal and four external applicants. A committee consisting of four staff members and Mrs. Molera conducted interviews and reviewed the applications.

As a result of the interview and selection process, Joan Molera, Principal, has submitted for the Superintendent's consideration and approval the following recommendation for the position of Assistant Principal for School Year 2015-2016:

1. Christopher Miranda, Assistant Principal- Middle School 11 months

Superintendent Fernando Parra is recommending this appointment and requesting Governing Board approval.

**RECOMMENDATION**

The administrative recommendation is to approve the recommendation of Christopher Miranda for the position of DSMS Assistant Principal for an 11month administrative contract effective July 1, 2015.

# NOGALES UNIFIED SCHOOL DISTRICT NO. ONE

## AGENDA ITEM SUMMARY

**ACTION ITEM:** \_\_\_\_\_ **APPROVED:** 5/ /15

**Approval of 2015-2016 Board Meeting Schedule**

**PRESENTER:** Superintendent Fernando Parra **SUBMITTED:** 05/05/15

### **BACKGROUND:**

Annually the District establishes a schedule of Board Meetings for the coming year.

Attached is the Proposed Schedule for your consideration and approval.

### **RECOMMENDATION:**

The administrative recommendation is that the Governing Board reviews the schedule and approves it as presented and/or make any changes if deem necessary.

### **ENCLOSURES:**

Copy of Proposed Board Meeting Schedule



## NOTICE

The Governing Board of **NOGALES UNIFIED SCHOOL DISTRICT NO. ONE** will hold its regular meetings on the **second and fourth Monday of each month, with exceptions noted below**, for the **2015-2016 fiscal year at 5:30 p.m.**, in the **Anita L. Lichter Board Room** of the Administration Office, 310 W. Plum Street, Nogales, AZ 85621, (520) 397-7940:

<b>July</b>	<b>13</b> <b>27</b>	<b>January</b>	<b>11</b> <b>25</b>
<b>August</b>	<b>10</b> <b>24</b>	<b>February</b>	<b>8</b> <b>22</b>
<b>September</b>	<b>14</b> <b>28</b>	<b>March</b>	<b>14</b> <b>29</b> (Monday after Easter/No School)
<b>October</b>	<b>19</b> (Fall Break)	<b>April</b>	<b>11</b> <b>25</b>
<b>November</b>	<b>9</b> <b>23</b>	<b>May</b>	<b>9</b> <b>23</b>
<b>December</b>	<b>14</b> (Winter Break)	<b>June</b>	<b>13</b> <b>27</b>

**Official Posting Location: District Administration Building**

(A Special Meeting may be called if necessary)

Changes to this schedule will be posted at the District Administration Building at least twenty-four (24) hours prior to the meeting(s).

Information regarding the agendas may be obtained by calling the Superintendent's Office (520) 397-7940.

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**Fernando Parra**  
**NUSD #1 Superintendent**

:mtl

Adopted:

Nogales Unified School District #1  
2015-2016 CALENDAR

180 INSTRUCTIONAL DAYS REQ  
Board Approved 1/26/2015

July						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					18

September						
S	M	T	W	T	F	S
		1	2	3	4	5
6		8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October						
S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January						
S	M	T	W	T	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

March						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

IMPORTANT CLASS SCHEDULE DATES		
New Teacher Inservice		July 30 and 31, 2015
All Teacher Inservice		Aug 3, 4 & 5
First Day of Class		August 6, 2015
End 1st Quarter		October 9, 2015
Non-Teaching Days		October 13-16, 2015
End 1st Semester		December 18, 2015
State Day		January 21, 2016
End 3rd Quarter		March 4, 2016
Non-Teaching Day		March 28, 2016
Last Day of School		May 20, 2016
End 2nd Semester		May 20, 2016
STATE TESTS		
State Test HS Writing - Fall		TBA
State Test HS Reading - Fall		TBA
State Test HS Math - Fall		TBA
State Test HS Writing - Spring		TBA
State Test HS Reading - Spring		TBA
State Test HS Math - Spring		TBA
State Test HS - Science - Spring		TBA
State Test - 9th Grade - Spring		TBA
State Test - 3rd - 10th Grade - Spring		TBA
State Test Science Gr 4 & 8		TBA
GRADUATION DATES		
PIERSON - May 17, 2016		
WCMS - May 18, 2016		
DSMS - May 19, 2016		
NHS - May 20, 2016		
HOLIDAYS		
July 3 - Independence Day		
September 7 - Labor Day		
October 12 - Columbus Day		
October 13-16 - Fall Break		
November 11 - Veteran's Day		
November 25 & 27 - Thanksgiving		
December 21 - January 1 - Winter Break		
January 16 - Martin Luther King, Jr. Day		
February 16 - President's Day		
March 27 - March 29 - Spring Break		
May 31 - Memorial Day		

FALL BREAK

WINTER BREAK

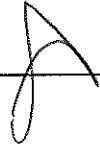
Monday NO School

NOGALES UNIFIED SCHOOL DISTRICT NO. 1

AGENDA ITEM SUMMARY

ITEM: Action Agenda APPROVED: \_\_\_\_\_  
Approval of FY 2014-15 Expenditure Budget Revision # 2

SUBMITTED BY: Adelmo Sandoval DATE SUBMITTED: 5/5/2015  
Finance Director



**BACKGROUND:**

As required by the Arizona Department of Education and in accordance with ARS15-905 (E), the School District FY 2014-15 Annual Expenditure Budget must be revised in order to make the adjustments in funds noted below:

1. Maintenance & Operation Revenue Control Limit/General Budget Limit (001)
2. District Additional Assistance /Capital (610)
3. Classroom Site Funds- Proposition 301
4. Special Projects (Federal & State Grants)
5. Indirect Costs (570)
6. Building Renewal (691)

**RECOMMENDATION:**

The Administrative recommendation is that the Governing Board approve the FY 2014-15 Expenditure Budget Revision # 5 as presented.

**ENCLOSURES:**

- FY 2014-15 Expenditure Budget Revision # 2
- FY 2014-15 Expenditure Budget Revision # 2 Worksheet
- FY 2014-15 Expenditure Budget Revision # 2 Power Point Presentation

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTD NUMBER 120201000



FY 2015  
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 2015 was

Proposed	_____
Adopted	July 14, 2014
Revised	May 11, 2015
	Date

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on  
May 12, 2015 contain(s) the data for the budget described above.

_____ Superintendent Signature	_____ Business Manager Signature
_____ District Contact Employee:	Adelmo Sandoval
_____ Telephone: 520 397 7942	E-mail: asandoval@nUSD.k12.az.us

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

1. Total Budgeted Revenues for Fiscal Year 2014	\$	40,000,000
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)		
Local	1000 \$	6,000,000
Intermediate	2000 \$	1,000,000
State	3000 \$	23,000,000
Federal	4000 \$	6,000,000
TOTAL	\$	36,000,000

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

Primary Tax Rate:	Prior FY 2014	Est. Budget FY 2015
Secondary Tax Rates:	4.2858	4.4721

M&O Override	1.4225
Special K-3 Program Override	
Special Program Override	
Capital Override	
Class A Bonds	
Class B Bonds	
JTED	
Total Secondary Tax Rate	1.4225

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

1. General Budget Limit (from Budget, page 7, line 10)	\$	29,790,547
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	2,046,140
3. Subtotal (line A.1 + A.2)	\$	31,836,687
4. Federal Projects (from Budget, page 6, line 18)	\$	6,210,993
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	0
6. Total Aggregate School District Budget Limit (line A.3 + A.4 + A.5)	\$	38,047,680

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	29,790,547
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	2,046,140
3. Total Budget Subject to Budget Limits (line B.1 + B.2)	\$	31,836,687

(This line cannot exceed line A.3.)

DISTRICT NAME Nogales Unified School District COUNTY Santa Cruz CTD NUMBER 120201000 MAINTENANCE AND OPERATION (M&O) FUND VERSION Revised #2

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
100 Regular Education										
1. 1000 Instruction	0.00		10,809,698	1,567,258	31,525	236,872	12,320	10,119,381	12,657,673	25.1%
2000 Support Services										
2. 2100 Students	0.00		1,099,010	255,335	16,385	21,511	0	1,450,170	1,392,241	-4.0%
2200 Instructional Staff	0.00		375,019	87,957	16,362	3,150	1,520	471,170	484,008	2.7%
2300 General Administration	0.00		189,709	41,158	3,164	4,061	10,389	266,438	276,960	3.9%
2400 School Administration	0.00		1,434,366	334,833	5,000	36,723	5,751	1,949,079	1,816,673	-6.8%
2500 Central Services	0.00		795,762	223,191	324,844	27,134	3,640	1,424,198	1,374,311	-3.5%
2600 Operation & Maintenance of Plant	0.00		2,279,622	616,502	1,190,767	1,445,799	3,952	5,690,469	3,336,742	-2.7%
2900 Other	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0.00		185,170	43,501	0	0	0	245,944	228,671	-7.0%
610 School-Sponsored Curricular Activities	0.00		175,170	36,700	23,847	9,469	0	284,393	272,039	-4.3%
620 School-Sponsored Athletics	0.00		296,157	60,808	16,383	29,232	72,731	470,534	475,311	1.0%
630, 700, 800, 900 Other Programs	0.00		0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-12)	0.00	0.00	14,498,585	4,356,557	1,913,244	1,768,579	132,830	22,371,795	24,514,829	9.6%
200 Special Education										
14. 1000 Instruction	0.00		2,149,857	800,860	102,621	16,401	150	4,274,610	3,069,889	-28.2%
2000 Support Services										
15. 2100 Students	0.00		488,460	128,779	18,567	7,584	9,693	651,881	655,083	0.2%
2200 Instructional Staff	0.00		519,111	13,092	2,247	0	0	74,043	67,250	-9.2%
2300 General Administration	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	0.00		0	0	0	0	0	0	0	0.0%
2500 Central Services	0.00		0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	0.00		0	0	0	0	0	0	0	0.0%
2900 Other	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 14-22)	0.00	0.00	2,890,228	942,731	123,435	23,985	9,843	5,000,539	3,790,222	-24.2%
400 Pupil Transportation	0.00		0	0	0	1,800	0	1,275,354	1,275,354	0.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0.00		0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	0.00	0.00	164,353	29,337	0	16,432	0	196,531	210,142	6.9%
550 K-3 Reading Program	0.00		0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	0.00	0.00	17,353,166	5,328,645	3,012,533	1,810,796	142,673	28,844,219	29,790,547	3.3%

DISTRICT NAME Nogales Unified School District COUNTY Santa Cruz CTD NUMBER 120201000 VERSION Revised #2

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

	Prior FY	Budget FY
1. Autism	1,152,504	1,140,230
2. Emotional Disability	65	65
3. Hearing Impairment	137,215	137,215
4. Other Health Impairments	604	604
5. Specific Learning Disability	5,846	5,846
6. Mild, Moderate or Severe Intellectual Disability	573,482	573,482
7. Multiple Disabilities	0	0
8. Multiple Disabilities with Severe Sensory Impairment	170,505	170,505
9. Orthopedic Impairment	142,809	142,809
10. Developmental Delay	1,273	1,273
11. Preschool Severe Delay	232,634	232,634
12. Speech/Language Impairment	2,847	2,847
13. Traumatic Brain Injury	0	0
14. Visual Impairment	103,666	103,666
15. Subtotal (lines 1 through 14)	2,523,450	2,511,176
16. Gifted Education	193,315	181,089
17. Remedial Education	0	0
18. ELL Incremental Costs	1,716,102	559,628
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	567,671	538,330
21. Career Education	0	0
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	5,000,538	3,790,223

Proposed Ratios for Special Education  
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19  
Staff-Pupil 1 to 8

Estimated FTE Certified Employees  
(A.R.S. §15-903.E.2)

Prior FY	Budget FY
318.00	318.00

Expenditures Budgeted for Audit Services  
M&O Fund - Nonfederal 6350 \$ 42,500  
All Funds - Federal 6330 6,250

FY 2015 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 2014 Average Daily Membership: Resident 5,570,637 Attending 5,644,622  
B. FY 2013 Average Daily Membership: Resident 5,539,965 Attending 5,615,140

Expenditures Budgeted in the M&O Fund for Food Service  
Amount budgeted in M&O for Food Service (Fund 001, Function 3100)  
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

Estimated Transportation Revenues for FY 2015  
Estimated transportation revenues (object code 1400) to be received \$ -

DISTRICT NAME Nepler Unified School District COUNTY San Joaquin CTD NUMBER 120201000 VERSION Revised #2

Expenditures	Salaries 6100	Employee Benefits 6200	Purchase Services 6900-6400 6100 (1)	Supplies 6600	Interest on Short-Term Debt 6800	Prior FY 2014	Current FY 2015	% Increase/ Decrease
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1100 Instruction	422,665	25,510				458,657	454,175	6.9%
2100 Support Services - Students						13,662	0	-100.0%
2200 Support Services - Instructional Staff						433,231	450,175	10.4%
Program 100 Subtotal (lines 1-2)	422,665	25,510				472,319	454,175	6.9%
200 Special Education								
1000 Instruction	40,754	3,157				56,929	43,891	-23.9%
2100 Support Services - Students								
2200 Support Services - Instructional Staff						56,929	43,891	-23.9%
Program 200 Subtotal (lines 3-7)	40,754	3,157				56,929	43,891	-23.9%
Other Programs Subtotal (lines 8-12)								
1000 Instruction	1,200	92				1,292	0	-100.0%
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 9-11)						1,292	0	-100.0%
Total Expenditures (lines 1-12)	474,259	28,739				530,048	501,158	-5.3%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1100 Instruction	1,284,826	17,970				1,049,405	1,301,896	29.9%
2100 Support Services - Students						17,970	0	-100.0%
2200 Support Services - Instructional Staff						31,136	0	-100.0%
Program 100 Subtotal (lines 14-16)	1,284,826	17,970				1,080,511	1,301,896	29.9%
200 Special Education								
1000 Instruction	15,902	2,902				122,391	18,334	-86.2%
2100 Support Services - Students								
2200 Support Services - Instructional Staff						122,391	18,334	-86.2%
Other Programs Subtotal (lines 17-21)	15,902	2,902				122,391	18,334	-86.2%
1000 Instruction	1,125	150				1,275	0	-100.0%
2100 Support Services - Students								
2200 Support Services - Instructional Staff						1,275	0	-100.0%
Other Programs Subtotal (lines 22-24)	1,125	150				1,275	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	1,301,253	20,122				1,227,051	1,321,175	9.0%
Classroom Site Fund 013 - Other								
100 Regular Education								
1100 Instruction	830,271	41,865				790,016	872,136	10.3%
2100 Support Services - Students						41,865	0	-100.0%
2200 Support Services - Instructional Staff						5,137	0	-100.0%
Program 100 Subtotal (lines 27-29)	830,271	41,865				836,018	872,136	10.3%
200 Special Education								
1000 Instruction	29,787	2,299				27,963	31,977	18.1%
2100 Support Services - Students								
2200 Support Services - Instructional Staff						27,963	31,977	18.1%
Other Programs Subtotal (lines 31-33)	29,787	2,299				27,963	31,977	18.1%
1000 Instruction	0	0				0	0	0.0%
Other Programs (Special)						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 34-37)	0	0				0	0	0.0%
Total Expenditures (lines 27, 29, 31, 33, and 38)	860,128	44,239				863,981	904,113	5.0%
Total Classroom Site Fund Totals (lines 12, 26, and 39)	2,053,246	71,176				2,127,081	2,227,148	4.2%

(1) For FY 2015, the district has budgeted \$ 454,175 for Classroom Site Fund 011, which is a decrease of \$ 18,144 from the 2014 budget of \$ 472,319. This amount is not included in the amounts reported for Fund 011.

DISTRICT NAME Nogales Unified School District COUNTY Santa Cruz CTD NUMBER 120201000 VERSION Revised #2

**FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
Unrestricted Capital Outlay Override (1)							0	0	0.0%
1000 Instruction	0	258,823	989,917				545,540	1,248,740	128.9%
2000 Support Services									
2100, 2200 Students and Instructional Staff	0	0	4,328				4,328	4,328	0.0%
2300, 2400, 2500, 2500 Administration	0		44,633				30,498	44,633	46.3%
2600 Operation & Maintenance of Plant	0		92,931			186,001	229,456	279,932	22.0%
2700 Student Transportation	0		0				0	0	0.0%
3000 Operation of Noninstructional Services (5)	0		0				0	0	0.0%
4000 Facilities Acquisition and Construction	0		0			468,507	939,626	468,507	-50.1%
5000 Debt Service									
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	258,823	1,132,809	0	0	654,508	1,749,448	2,046,140	17.0%

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

(2) Detail by object code:

Unrestricted Capital Outlay	
6641 Library Books	\$ 14,136
6642 Textbooks	20,154
6643 Instructional Aids	215,440
6731 Furniture and Equipment	927,744
6734 Vehicles	0
8137 Misc. Hardware & Software	202,708

(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) Fund for Food Service

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

\$ \_\_\_\_\_

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



VERSION Revised #2

CTD NUMBER 120201000

COUNTY Santa Cruz

DISTRICT NAME Nogales Unified School District

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1,249,443	2,046,140	0	0	0	0
Select Object Codes Detail (1)						
6150 Classified Salaries	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0
6450 Construction Services	939,626	464,277	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0
6731 Furniture and Equipment	221,956	527,744	0	0	0	0
6734 Vehicles	0	0	0	0	0	0
6737 Technology Hardware & Software	200,415	202,704	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:						
Renewal	0	0	0	0	0	0
New Construction	0	0	0	0	0	0
Older	0	1,594,725	0	0	0	0
Total (lines 12-14)	0	1,594,725	0	0	0	0

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

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTD NUMBER 120201000

VERSION Revised #2

SPECIAL PROJECTS

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
6000	45.00	2,930,691	2,777,289	1.
6000	6.00	369,662	344,027	2.
6000	0.00	0	0	3.
6000	1.00	104,832	167,737	4.
6000	2.00	323,738	296,347	5.
6000	0.00	0	0	6.
6000	0.00	0	0	7.
6000	17.70	977,564	1,086,576	8.
6000	0.00	0	0	9.
6000	0.00	0	0	10.
6000	4.70	363,767	357,076	11.
6000	0.00	0	0	12.
6000	0.00	10,000	110,000	13.
6000	0.00	360,000	360,000	14.
6000	0.00	0	0	15.
6000	10.00	736,832	711,941	16.
6000	86.40	6,177,106	6,210,955	17.
6000	0.00	62,699	64,313	18.
6000	0.00	0	0	19.
6000	0.00	0	0	20.
6000	0.00	0	0	21.
6000	0.00	0	0	22.
6000	0.00	0	0	23.
6000	0.00	0	0	24.
6000	0.00	0	0	25.
6000	0.00	0	0	26.
6000	0.00	137,000	188,620	27.
6000	0.00	192,699	252,253	28.
6000	36.40	6,576,305	6,465,228	29.

	Prior FY	Budget FY
6000	55,981	55,981
6000	0	0
6000	180,269	180,269
6000	0	0
6000	256,250	256,250

INSTRUCTIONAL IMPROVEMENT FUND (020)

1. Teacher Compensation Increases	6000	55,981	55,981	1.
2. Class Size Reduction	6000	0	0	2.
3. Dropout Prevention Programs (M&O purposes)	6000	180,269	180,269	3.
4. Instructional Improvement Programs (M&O purposes)	6000	0	0	4.
5. Total Instructional Improvement Fund (lines 1-4)	6000	256,250	256,250	5.

OTHER FUNDS (DO NOT Add to Aggregate)

1. 050 County, City, and Town Grants	6000	0	0	1.
2. 071 Structured English Immersion (1)	6000	6,223	0	2.
3. 072 Compensatory Instruction (1)	6000	0	0	3.
4. 080 Student Success	6000	0	105,983	4.
5. 500 School Plant (Lease over 1 year) (2)	6000	0	0	5.
6. 505 School Plant (Lease 1 year or less)	6000	0	10,300	6.
7. 506 School Plant (Sale)	6000	2,950,000	2,950,000	7.
8. 510 Food Service	6000	65,000	9,000	8.
9. 515 Civic Center	6000	84,000	84,000	9.
10. 520 Community School	6000	400,000	400,000	10.
11. 525 Auxiliary Operations	6000	100,000	100,000	11.
12. 526 Extracurricular Activities Fees Tax Credit	6000	278,093	157,644	12.
13. 530 Gifts and Donations	6000	20,895	20,895	13.
14. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	14.
15. 540 Fingerprint	6000	0	0	15.
16. 545 School Opening	6000	26,000	26,000	16.
17. 550 Insurance Proceeds	6000	0	0	17.
18. 555 Textbooks	6000	121,000	86,000	18.
19. 565 Litigation Recovery	6000	329,450	350,000	19.
20. 570 Indirect Costs	6000	390,377	300,000	20.
21. 575 Unemployment Insurance	6000	0	0	21.
22. 580 Tenachage	6000	2,620	2,620	22.
23. 585 Insurance Refund	6000	5,800	5,800	23.
24. 590 Grants and Gifts to Teachers	6000	18,250	18,250	24.
25. 595 Advertisement	6000	0	0	25.
26. 596 Joint Technical Education	6000	5,800	5,800	26.
27. 620 Adjacent Ways	6000	0	0	27.
28. 639 Impact Aid Revenue Bond Building	6000	0	0	28.
29. 640 School Plant - Special Construction	6000	0	0	29.
30. 650 Gifts and Donations-Capital	6000	0	0	30.
31. 660 Condemnation	6000	0	0	31.
32. 665 Energy and Water Savings	6000	0	0	32.
33. 686 Emergency Deficiencies Correction	6000	850,907	860,000	33.
34. 691 Building Renewal Grant	6000	0	0	34.
35. 700 Debt Service	6000	0	0	35.
36. 720 Impact Aid Revenue Bond Debt Service	6000	0	0	36.
37. Other 856,856	6000	4,050,000	4,150,000	37.

(1) From Supplement, page 3, line 10 and line 20, respectively.  
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

DISTRICT NAME Nogales Unified School District COUNTY Santa Cruz CFD NUMBER 120201000  
 VERSION Revised #2

CALCULATION OF FY 2015 GENERAL BUDGET LIMIT  
 (A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 26,829,771		
* (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	\$ 26,829,771	\$ 26,829,771	\$ 0
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,728,355		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,683,992		
(c) Adjusted DAA	\$ 1,044,363	0	1,044,363
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		1,648,131	
* (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		31,518	2,096
(b) Other Arizona Districts		357,099	23,750
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (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)		937,569	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2013 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (k) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)		(13,541)	
10. FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 29,790,547	
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)			\$ 1,070,209

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

- (1) For budget adoption, this line should be left blank.
- (2) This line can be used to adjust the FY 2015 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, or (2) reductions or increases due to (a) ADM Audit Adjustment, (b) Noncompliance Adjustment, (c) transfers to/from the EWS Fund, (d) JTBD Reduction, or (e) other adjustments as notified by ADIE.

DISTRICT NAME Nogales Unified School District COUNTY Santa Cruz CTD NUMBER 12020 1000  
 VERSION Revised #2

UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947.D and A.R.S. §15-978)

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$	<u>1,749,448</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>(9,235)</u>
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$	<u>1,740,213</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$	<u>1,749,448</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>1,740,213</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>764,755</u>
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.	\$	<u>975,458</u>
8. Interest Earned in Fund 610 in FY 2014	\$	<u>473</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>0</u>
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$	<u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$	<u>1,070,209</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$	<u>2,046,140</u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$	<u>2,613,881</u>
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>1,863,266</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$	<u>750,615</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$	<u>454</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$	<u>1,976,077</u>
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$	<u>0</u>
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$	<u>2,727,146</u>

- (1) This line can be used to adjust the FY 2015 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2014, or (3) JTED reduction, or (4) reductions or increases due to other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) 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.
- (4) 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 B. 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 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	510,160	1,257,051	846,670	0	2,613,881
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	404,133	726,300	732,833		1,863,266
3. Unexpended Budget Balance (line 1 minus 2)	106,027	530,751	113,837	0	750,615
4. Interest Earned in FY 2014	115	190	149		454
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	395,216	790,431	790,431		1,976,077
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *					0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	501,358	1,321,372	904,417	0	2,727,146

\* 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

Nogales Unified School District

County Santa Cruz

CTD NUMBER 120201000

VERSION Revised #2

FY 2015  
STATE OF ARIZONA



SUPPLEMENT

TO

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
FOR DISTRICTS THAT BUDGET FOR:

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

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

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

DISTRICT NAME	Nogales Unified School District	COUNTY Santa Cruz				CTD NUMBER	120201000	VERSION		Revised #2
		M&O Fund Supplement		Totals						
		Prior FY	Budget FY	Prior FY	Budget FY					
<b>Expenditures</b>										
520 Special K-3 Program Override										
1000 Instruction		0.00								0.0%
2000 Support Services										
2100 Students		0.00								0.0%
2200 Instructional Staff		0.00								0.0%
2300 General Administration		0.00								0.0%
2400 School Administration		0.00								0.0%
2500 Central Services		0.00								0.0%
2600 Operation & Maintenance of Plant		0.00								0.0%
2900 Other		0.00								0.0%
3000 Operation of Noninstructional Services		0.00								0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 26)		0.00								0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Instruction		0.00								0.0%
2000 Support Services										
2100 Students		0.00								0.0%
2200 Instructional Staff		0.00								0.0%
2300 General Administration		0.00								0.0%
2400 School Administration		0.00								0.0%
2500 Central Services		0.00								0.0%
2600 Operation & Maintenance of Plant		0.00								0.0%
2900 Other		0.00								0.0%
3000 Operation of Noninstructional Services		0.00								0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)		0.00								0.0%
<b>Totals</b>										
Salaries	6100									
Employee Benefits	6200									
Purchased Services 6300, 6400, 6500										
Supplies	6600									
Other	6800									

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books: Textbooks & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
Expenditures									
520 Special K-3 Program Override									
1000 Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 21-25)							0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center							0	0	0.0%
1000 Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 27-31)							0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)							0	0	0.0%



DISTRICT NAME	Nogales Unified School District	COUNTY	Santa Cruz	CTD NUMBER	120201000	VERSION		Revised #2			
						Prior FY	Budget FY				
		FTE	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Prior FY	Budget FY	% Increase/Decrease
		Prior FY	6100	6200	6300, 6400, 6500	6600	6700	6800	2014	2015	
<b>English Language Learners Supplement</b>											
<b>Expenditures</b>											
<b>Structured English Immersion Fund 071</b>											
1000 Instruction		0.00							0	0	0.0%
2000 Support Services											
2100 Students		0.00									
2200 Instructional Staff		0.00							2,264	0	-100.0%
2300 General Administration		0.00							0	0	0.0%
2400 School Administration		0.00							0	0	0.0%
2500 Central Services		0.00							3,959	0	-100.0%
2600 Operation & Maintenance of Plant		0.00							0	0	0.0%
2700 Student Transportation		0.00							0	0	0.0%
2900 Other		0.00							0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>		0.00	0	0	0	0	0	0	6,223	0	-100.0%
<b>Compensatory Instruction Fund 072</b>											
1000 Instruction		0.00									
2000 Support Services											
2100 Students		0.00									
2200 Instructional Staff		0.00									
2300 General Administration		0.00									
2400 School Administration		0.00									
2500 Central Services		0.00									
2600 Operation & Maintenance of Plant		0.00									
2700 Student Transportation		0.00									
2900 Other		0.00									
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>		0.00	0	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Nogales Unified District, Santa Cruz County for fiscal year 2015 was officially proposed by the Governing Board on June 23, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting Adelmo Sandoval at the District Office, telephone 520-397-7942 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

1. Student Count			2. Tax Rates:			* 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).
	FY 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM		Prior FY	Estimated Budget FY	
Resident	5,539.965	5,570.637	Primary Rate	4.2858	4.4721	
Attending	5,615.140	5,644.622	Secondary Rate*	1.3574	1.4225	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	29,790,547	GBL	29,790,547
Classroom Site	2,727,146	CSFBL	2,727,146
Unrestricted Capital Outlay	2,046,140	UCBL	2,046,140

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
1000 Instruction	9,838,824	12,376,956	280,557	280,717	10,119,381	12,657,673	25.1%
2000 Support Services							
2100 Students	1,426,459	1,354,345	23,711	37,896	1,450,170	1,392,241	-4.0%
2200 Instructional Staff	455,186	462,976	15,988	21,032	471,174	484,008	2.7%
2300, 2400, 2500 Administration	3,191,228	3,018,959	448,481	449,185	3,639,709	3,468,144	-4.7%
2600 Oper./Maint. of Plant	3,121,216	2,896,224	2,569,253	2,640,518	5,690,469	5,536,742	-2.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	245,944	228,671	0	0	245,944	228,671	-7.0%
610 School-Sponsored Cocurric. Activities	224,074	211,870	60,319	60,169	284,393	272,039	-4.3%
620 School-Sponsored Athletics	352,211	356,965	118,344	118,346	470,555	475,311	1.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	18,855,142	20,906,966	3,516,653	3,607,863	22,371,795	24,514,829	9.6%
<b>200 Special Education</b>							
1000 Instruction	4,155,625	2,950,717	118,984	119,172	4,274,609	3,069,889	-28.2%
2000 Support Services							
2100 Students	615,848	617,239	36,033	35,844	651,881	653,083	0.2%
2200 Instructional Staff	71,801	65,003	2,247	2,247	74,048	67,250	-9.2%
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%
Special Education Subsection Subtotal	4,843,274	3,632,959	157,264	157,263	5,000,538	3,790,222	-24.2%
400 Pupil Transportation	0	0	1,275,354	1,275,354	1,275,354	1,275,354	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%
550 K-3 Reading Program	180,099	193,710	16,432	16,432	196,531	210,142	6.9%
<b>TOTAL EXPENDITURES</b>	<b>23,878,515</b>	<b>24,733,635</b>	<b>4,965,703</b>	<b>5,056,912</b>	<b>28,844,218</b>	<b>29,790,547</b>	<b>3.3%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		S Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	28,844,219	29,790,547	946,328	3.3%
Instructional Improvement	236,250	236,250	0	0.0%
Structured English Immersion	6,223	0	(6,223)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Student Success		105,983	105,983	
Classroom Site	2,613,881	2,727,146	113,265	4.3%
Federal Projects	6,177,106	6,210,993	33,887	0.5%
State Projects	199,699	252,933	53,234	26.7%
Unrestricted Capital Outlay	1,749,448	2,046,140	296,692	17.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	5,800	5,800	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Funds	10,500	10,500	0	0.0%
Auxiliary Operations	400,000	400,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,950,000	2,950,000	0	0.0%
Other	6,542,732	6,370,549	(172,183)	-2.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	1,152,504	1,140,230
Emotional Disability	65	65
Hearing Impairment	137,215	137,215
Other Health Impairments	604	604
Specific Learning Disability	5,846	5,846
Mild, Moderate or Severe Intellectual Disability	573,482	573,482
Multiple Disabilities	0	0
Multiple Disabilities with S.S.I.	170,505	170,505
Orthopedic Impairment	142,809	142,809
Developmental Delay	1,273	1,273
Preschool Severe Delay	232,634	232,634
Speech/Language Impairment	2,847	2,847
Traumatic Brain Injury	0	0
Visual Impairment	103,666	103,666
Subtotal	2,523,450	2,511,176
Gifted Education	193,315	181,089
Remedial Education	0	0
ELL Incremental Costs	1,716,102	559,628
ELL Compensatory Instruction	0	0
Vocational and Technological Education	567,671	538,330
Career Education	0	0
TOTAL	5,000,538	INVALID

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	21	1 to 268.8
Teachers	287	1 to 19.7
Other	26	1 to 217.1
Subtotal	334	1 to 16.9
Classified --		
Managers, Supervisors, Directors	6	1 to 940.8
Teachers Aides	56	1 to 100.8
Other	162	1 to 34.8
Subtotal	224	1 to 25.2
TOTAL	558	1 to 10.1
Special Education --		
Teacher	30	1 to 19.3
Staff	79	1 to 7.9

FY 2015 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	\$ <u>0</u>	
3.	Adjusted FY 2015 TNT Base Limit	\$ <u>0</u>	
			<b>Primary Property Tax Rate</b>
			<b>Related to Budgeted</b>
			<b>Expenditures</b>
<b>FY 2015 Budgeted Expenditures</b>			
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ <u>0</u>	
5.	Dropout Prevention (from page 1, line 27)	\$ <u>0</u>	
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)	\$ <u>0</u>	
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	
<b>Adjustments for FY 2014 Expenditures</b>			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2014 Total Actual Expenditures for programs above	\$ _____	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)	\$ <u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2014 final budget for Small School Adjustment	\$ _____	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 TNT work sheet, line 9.b)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u>0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u>0</u>	
12.	Amount to be Levied in FY 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ _____	
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	
<b>Calculations for Truth in Taxation Notice</b>			
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current Assessed Value	\$ _____	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ _____ (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____ (2)	

- (1) If an amount on line 11, 12, or 13 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.

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights 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. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division, or ADE, School Finance.</p>	
	General	<p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2014. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2015 retirement contributions at the rate of 11.48% and for long term disability at a rate of 0.12% for a total contribution rate of 11.60%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.57%.</p>	
Budget Revision		<p>Instructions for the May budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&amp;O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) <u>must</u> not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a <u>decrease</u>, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an <u>increase</u>, the district <u>may</u> choose to revise budgeted expenditures in the related fund.</p>	<p>Yes</p>
Budget Revision Continued		<p>Districts sponsoring charter schools <u>must</u> revise their budgets, as necessary, to reflect actual charter school FY 2015 100th-day average daily membership (ADM).</p> <p>Districts may revise their budgets to reflect the ADM, as reported on the final FY 2014 ADMS46-1 Report, which may have been updated to include FY 2014 ADM corrections. <u>Do not</u> revise the FY 2015 budget to include the 100th-Day ADM from the FY 2015 ADMS46-1 report.</p> <p>An e-mail will be issued by ADE before May budget revisions are due including the dates of specific ADMS and APOR reports that should be used to complete the revisions.</p>	<p>Yes</p>

Page Cover	Reference	Instructions	Revision Instructions
	District Tax Rates	District tax rates for FY 2014 should be the actual tax rates set by the County Board of Supervisors in August 2013. Tax rates for FY 2015 should be the district's best estimate. Districts should include detailed secondary tax rates for 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 2015. This amount should also be included on page 7, line 8(j).	
1	Line 9	<p><b>May Budget Revision</b></p> <p>Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&amp;O Fund on this line before May 15. ADE's Health &amp; Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health &amp; Nutrition Services at (602) 542-8700.</p>	Yes
1	Line 26	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, Cb. 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, are not required to be budgeted for separately. Therefore, districts should budget for those expenditures on the applicable lines for the M&O and UCO Funds.	
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2015 pursuant to Laws 1992, Cb. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	
1	Line 28	<p>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.</p> <p>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.</p>	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this support level weight <u>only</u> after the district's K-3 Reading Program Plan is approved by the SBE. A.R.S. §15-211	

Page	Reference	Instructions	Revision Instructions
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 (e.g., state equalization assistance and 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.	
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 English language learners (ELL).	
2	Line 22 Total	Program 200 Budget FY column total should agree to page 1, line 23.	
2	FTE Certified Employees	Include all certified employees filling certified positions at the district.	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from all funds.	
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 2015 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.	
		<p><b>May Budget Revision</b></p> <p>Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&amp;O Fund on this line before May 15. ADE's Health &amp; Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	
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.	
3	Lines 13, 26, and 39	Include amounts budgeted for registered warrant expense in the Interest on Short-Term Debt column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line B.7.	
3	Line 40 and Footnote 1	The total amount budgeted on line 40 and footnote (1) cannot exceed the CSFBL on page 8, line B.7. The total amount budgeted in FY 2015 will affect the next year's CSFBL. See A.R.S. §15-978 and calculation on page 8. The amount in footnote (1) cannot exceed the CSFBL for payments to charter school as recorded in that column on the table on the bottom of page 8.	
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 2015 will affect the next year's UCBL. See A.R.S. §15-947(D) and calculation on page 8.	

Page	Reference	Instructions	Revision Instructions
4	Footnote 5	<p>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 Fund any amount that will be expended during the 2015 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health &amp; Nutrition Services at (602) 542-8700.</p> <p><b>May Budget Revision</b>                      Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health &amp; Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	<p style="text-align: center;">Yes</p>
5	<p>Other Funds—                      Required Capital Expenditure Detail for Funds 610, 630, &amp; 695</p>	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total budgeted expenditures for each fund should be included on line 1 of the table. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the budgeted expenditures for each fund reported on lines 2-11 must agree to the total amounts reported on line 15, by fund.</p>	
6	<p>Federal Projects,                      Line 16</p>	<p>Districts that receive Impact Aid monies should deposit them in Impact Aid Fund 378. 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.</p>	
6	<p>Other Funds,                      Lines 2 and 3</p>	<p>Funds 071 and 072 should be budgeted in detail on Supplement, page 3. Fund totals will pull to these lines. See the instructions for Supplement, page 3 for additional information.</p>	
6	<p>Other Funds,                      Line 4</p>	<p>All districts that receive Student Success monies should complete Work Sheet R to estimate the amount of monies that may be received for this fund.</p>	
6	<p>Internal Service Funds,                      Line 2</p>	<p>Include all expenditures for Intergovernmental Agreements (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.</p>	



Page	Reference	Instructions	Revision Instructions
7	General	<p>For budget adoption, districts may apportion amounts on this page between the M&amp;O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p>Record in column A on this page all amounts budgeted for use in the M&amp;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).</p> <p><b>May Budget Revision</b> When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&amp;O and UCO.</p>	<p>Yes</p>
7	Lines 1(a) and (d)	<p>After completing the Work Sheet for FY 2015 District Support Level and Revenue Control Limit (Work Sheet E), and the Work Sheet for FY 2015 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). The amount recorded on line 1(a) should also be recorded on line 1(d) for budget adoption.</p>	See Below
7	Line 1(b)	<p>For budget adoption, no amount should be recorded on line 1(b).</p> <p><b>May Budget Revision</b> If the district qualifies for the sudden growth adjustment, the RCL may be adjusted. The district may calculate its growth adjustment using the work sheet available on ADE's Web site or it may use the growth amount calculated by ADE School Finance on the district's FY 2015 APOR55-2 Report. The work sheet can be found at the link below.</p> <p><a href="http://www.azed.gov/finance/growth-forms/">http://www.azed.gov/finance/growth-forms/</a></p>	Yes
7	Line 1(c)	<p>For budget adoption, no amounts should be recorded on line 1(c).</p> <p><b>May Budget Revision</b> A common school district not within a high school district (Type 03) reporting an adjustment for actual tuition should:</p> <ul style="list-style-type: none"> <li>• Revise Work Sheet O using the district's final tuition billing statements. Work Sheet E should not be revised.</li> <li>• Obtain the most recent FY 2015 APOR55-1 Report, available on the district's page of ADE's Web site.</li> <li>• Compare the "Tuition Out for High School Students (Type 03)" amount reported in the "Calculation for RCL" section from page 4 of the APOR55-1 Report, to the amount on line 13 of the revised Work Sheet O to determine whether the amount must be reduced or may be increased.</li> </ul> <p>See instructions for line 8(b) regarding revisions to the excess debt service portion of actual tuition as described in A.R.S. §§15-910(L) and 15-951(A) and (F), if applicable.</p>	Yes
7	Line 2(b)	<p>Laws 2014, Ch. 17, §§12 and 13 require ADE to reduce DAA for all school districts for fiscal year 2015. See the instructions for Work Sheet H.</p>	See Below

Page	Reference	Instructions	Revision Instructions
7	Lines 2(a)-(b)	<p><b>May Budget Revision</b></p> <p>Compare the amounts on lines 2(a) and (b) to the applicable amounts calculated by ADE on page 1 of the most recent FY 2015 BUDG25 Report. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount.</p>	<p>Yes</p>
7	Line 3	<p>Districts should take each of the following into consideration in determining the RCL amount to use in calculating the maximum override amount allowed.</p> <p>--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.</p>	See Below
7	Line 3 Continued	<p>--In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&amp;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.</p> <p>Do not include any overrides authorized to use excess Impact Aid cash on these lines. 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.</p> <p><a href="http://www.ade.az.gov/schoolfinance/Forms/SpecialElections/SpecialElections.aspx">http://www.ade.az.gov/schoolfinance/Forms/SpecialElections/SpecialElections.aspx</a></p>	See Below
7	Line 3(a)	<p>See Line 3 Instructions above.</p> <p>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 2014 ending cash balance in the M&amp;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 2015, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	
7	Line 3(a) Continued	<p>The maximum amount a district may request for an M&amp;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&amp;O override is 10% of the RCL. A.R.S. §15-481(G) However, districts that held an election on March 9, 2010 in accordance with Laws 2010, Ch. 179, §5, and received voter approval to do so may budget an override of up to 17% of the RCL.</p>	
7	Line 3(b)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance 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 2014 ending cash balance in the M&amp;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 2015, as Impact Aid monies are accounted for in the Impact Aid Fund.</p> <p>The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 3(c)	<p>See Line 3 Instructions above.</p> <p>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&amp;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.</p>	
7	Line 3(c) Continued	<p>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&amp;O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2015, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	
7	Lines 3(a)- (c)	<p><b>May Budget Revision</b></p> <p>If the RCL originally reported on line 1(d), was reduced after budget adoption, the district must recalculate the maximum M&amp;O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.</p>	<p>Yes</p>
7	Line 4	<p>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&amp;O. If the district exceeds these student counts, see the instructions for Work Sheets K and K2. Districts should <b>not</b> include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</p> <p><b>May Budget Revision</b></p> <p>If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption, include the revised amount on this line.</p>	<p>Yes</p>
7	Line 5	<p>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).</p> <p><b>May Budget Revision</b></p> <p>Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</p>	<p>Yes</p>

Page	Reference	Instructions	Revision Instructions
7	Line 5(d)	<p>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).</p>	
7	Line 6	<p>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.</p> <p><b>May Budget Revision</b>            Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2015 ADMS540-1. The work sheets are available on ADE’s Web site at the link below.</p> <p><a href="http://www.azed.gov/finance/certificates-of-educational-convenience/">http://www.azed.gov/finance/certificates-of-educational-convenience/</a></p>	<p>Yes</p>
7	Line 7	<p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p><b>May Budget Revision</b>            If the June 30, 2014, actual cash balance for the M&amp;O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised Work Sheet S, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2014 actual cash balance for the M&amp;O Fund was accurate, accommodation schools may recalculate Work Sheet S for other changes.</p> <p>In completing line I.A of Work Sheet S, use the lesser of the revised District Support Level or RCL from page 4 of the most recent FY 2015 APOR55-1 Report. Record the district’s actual cash balance for the M&amp;O Fund at June 30, 2014, on line II.A.1. On line II.A.2, record the “Allowed Budget Balance Carry Forward” as reported on page 2 of the most recent FY 2014 BUDG75 Report. Finally, districts should recalculate lines II.B.2 and 3 based on the RCL included on the APOR55-1 Report.</p> <p>Districts should compare the recalculated amount on line II.B.5 of Work Sheet S to line 7 to determine whether the amount must be decreased or may be increased.</p>	<p>Yes</p>
7	Line 8(a)	<p>The total amount budgeted for desegregation expenditures in the M&amp;O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 8(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	
		<p><b>May Budget Revision</b>                      A common school district not within a high school district (Type 03) reporting an adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(L) and 15-951(A) and (F), as calculated on revised Work Sheet O, should compare the amount on this line to line 7 of the revised Work Sheet O to determine whether the amount must be decreased or may be increased. [See instructions for Page 7, line 1(c) for instructions on revising Work Sheet O.]</p>	<p>Yes</p>
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2014 M&amp;O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, <b>cannot</b> record a budget balance carryforward.</p>	
		<p>Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2015 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). The actual allowable budget balance carryforward may not exceed 4% of the FY 2014 RCL. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2014 M&amp;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.</p>	<p>Yes</p>
		<p><b>May Budget Revision</b>                      Districts should compare the amount on line 8(c) to the applicable amount on the FY 2014 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	
7	Line 8(d)	<p>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 2015 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.</p>	
7	Line 8(e)	<p>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 2015 RCL, if <b>both of the following conditions apply</b>:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2013 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2013, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 8(f)	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 approval prior to including an amount here. The district <u>must</u> 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(i)	Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.	
7	Lines 8(g), (h), and (i)	<b>May Budget Revision</b> Districts should compare the amount on these lines to the applicable amounts on the FY 2014 BUDG75 Report to determine if revisions are necessary. The amounts on these lines cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(j)	Record the amount of any judgments expected to be paid in FY 2015 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 8(k)	Record the amount of reimbursements for transportation services where one district is contracting with another district for unorganized territory miles.	
		<b>May Budget Revision</b> Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments in the table to the right of this line. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments to the GBL for the 4.5% reduction for JTEDs with student counts greater than 2,000 should be entered in the adjustment detail table Line 6. Districts that include a reduction on any of these lines that is greater than the amount calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE's budget team.	Yes
		<b>May Budget Revision</b> Districts should compare the amounts in the detailed table to the right of line 9 to the applicable amounts on page 2 of the most recent FY 2015 BUDG25, to determine if the amounts should be revised.	
8	Line A.2	<b>May Budget Revision</b> Line A.2, if required, should agree to the most recent FY 2014 BUDG75 Report, page 2, "Adjustment, from page 7 of 8, to be included on FY15 Expenditure Budget (UNR), page 8 of 8, line A2." This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE School Finance to reconcile any differences.	Yes
8	Lines A.3	<b>May Budget Revision</b> Line A.3 should agree to the most recent FY 2014 BUDG75 Report, page 3 "Unrestricted Capital Available for FY14." Contact ADE School Finance to reconcile any differences.	Yes

Page	Reference	Instructions	Revision Instructions
8	Line A.6	<p><b>May Budget Revision</b></p> <p>This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2014 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2014 UCO budget (budget page 4, line 10).</p>	Yes
8	Line A.8	<p><b>May Budget Revision</b></p> <p>Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2014 AFR for the UCO Fund.</p>	Yes
8	Line A.9	<p>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.</p> <p><b>May Budget Revision</b></p> <p>Enter the amount of money, if any, received or expected to be received, by fiscal year end.</p>	Yes
8	Line A.10	<p>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 or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments to the UCBL for the 4.5% reduction for JTEDs with student counts greater than 2,000 should be entered in the adjustment detail table Line 3. Districts that include a reduction on any of these lines that is greater than the amount calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE's budget team.</p> <p><b>May Budget Revision</b></p> <p>Districts should compare the amounts in the table to the applicable amounts on page 3 of the most recent FY 2015 BUDG25, to determine if the amounts should be revised. Additionally, districts including an adjustment for growth related to exceeding the 4% RCL budget balance carryforward limit, should use the individual growth amount found at the bottom of page 2 of the district's FY 2014 BUDG75 Report, "Increase to FY15 Unrestricted Capital Due to Greater Than Anticipated Growth."</p>	Yes
8	Lines B.1-B.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 B.2	<p><b>May Budget Revision</b></p> <p>Line B.2 should reflect total actual CSF expenditures as reported on the district's FY 2014 AFR, including the amount in footnote (1) on the CSF page.</p>	Yes
8	Line B.4	<p><b>May Budget Revision</b></p> <p>This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2014 AFR for all three CSFs.</p>	Yes
8	Line B.5	<p>Enter the FY 2015 allocation for the district, based on the district's weighted student count multiplied by \$295. The FY 2015 CSF estimates will be available on ADE's Web site at the link below.</p> <p><a href="http://www.ade.az.gov/budget">http://www.ade.az.gov/budget</a></p>	
8	Line B.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.	
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.	

Page	Reference	Instructions	Revision Instructions
Suppl 2	UCO	The capital expenditures recorded in this supplement for 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 UCO Fund on page 4 of the Budget.	
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 previously approved by the 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.	
		A.R.S. §15-756.11 defined compensatory instruction 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 have been reclassified as English proficient within the previous 2 years.	
Suppl 3	ELL General Continued	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 2015.	
Suppl 3	ELL General Continued	In accordance with A.R.S. §15-756.11, 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 2015, 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.	
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.	



Page	Reference	Instructions	Revision Instructions
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 Fund 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.	
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 2015 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 11, 12, or 13 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. 261 and A.R.S. §15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2014 TNT Base Limit and the 2014 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2014. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2014 but did not provide the required notification of a TNT hearing, the 2014 Excess over TNT Limit amount should not be added here. ADE will email districts information the week of May 19 on ensuring that the district's TNT base limit amount is accurate. Please refer to that email in order to complete lines 1 and 2.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2014.	



**BUDGET WORK SHEETS  
 FOR FISCAL YEAR 2015**

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

**A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)**  
 (A.R.S. §§15-954 and 15-902.01)

**NOTE 1:** Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

- I. A. Base year (FY \_\_\_\_\_) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.
- B. Factor of 5%
- C. ADM loss required to qualify (line I.A x line I.B)
- D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

0.05
0.000

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

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

\$	
\$	
\$	0.00
\$	0.00

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

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

B. WORK SHEET FOR FY 2015 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS  
 (A.R.S. §15-943)

A. Unweighted Student Count	PSD	K-8	9-12
1. FY 2015 Non-AOI Student Count	22,415	3,798.836	1,787.864
2. FY 2015 AOI Full-Time Student Count		+	+
3. FY 2015 AOI Part-Time Student Count		+	+
4. Subtotal (lines A.1 through A.3)	= 22,415	= 3,798.836	= 1,787.864
5. District Sponsored Charter School Estimated ADM	+	+	+
6. Total Student Count	= 22,415	= 3,798.836	= 1,787.864

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 2015 Student Count Difference	-	-	-	-
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	=	=	=	=
Support Level Weight FY 2015 Adjusted Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Student Count 500.000-599.999 Student Count Constant	600.000	600.000	600.000	600.000
FY 2015 Student Count Difference	-	-	-	-
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	=	=	=	=
Support Level Weight FY 2015 Adjusted Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
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 (from line A.6)	22,415			x 1.450	= 32,502		
2. District (from line A.1, A.2, or A.3)							
a. K-8	3,798.836	0.000	0.000	x 1.158	= 4,399.052	0.000	0.000
b. 9-12	1,787.864	0.000	0.000	x 1.268	= 2,267.012	0.000	0.000
3. Charter School (from line A.5)							
a. K-8	0.000			x 1.158	= 0.000		
b. 9-12	0.000			x 1.268	= 0.000		
4. Total							
a. K-8 (C.2.a + C.3.a)	3,798.836	0.000	0.000		4,399.052	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	1,787.864	0.000	0.000		2,267.012	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	5,609.115	0.000	0.000		6,698.566	0.000	0.000

C. WORK SHEET FOR FY 2015 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 2015 Non-AOI Student Count (from Work Sheet B, line C.5)	5,609.115				6,698.566
B. Student Count Add-ons (1)					
1. Hearing Impairment	0.760	x	4.771	=	3.626
2. K-3	1,551.856	x	0.060	=	93.111
3. K-3 Reading (2)	1,551.856	x	0.040	=	62.074
4. English Learners (ELL)	1,186.944	x	0.115	=	136.499
5. MD-R, A-R, and SID-R	9.478	x	6.024	=	57.095
6. MD-SC, A-SC, and SID-SC	20.950	x	5.833	=	122.201
7. Multiple Disabilities Severe Sensory Impairment	0.000	x	7.947	=	0.000
8. Orthopedic Impairment (Resource)	1.000	x	3.158	=	3.158
9. Orthopedic Impairment (Self Contained)	2.460	x	6.773	=	16.662
10. Preschool-Severe Delay	2.920	x	3.595	=	10.497
11. DD, BD, MHD, SLD, SLI, & OHI	398.350	x	0.003	=	1.195
12. Emotional Disability (Private)	0.000	x	4.822	=	0.000
13. Moderate Intellectual Disability	8.210	x	4.421	=	36.296
14. Visual Impairment	1.000	x	4.806	=	4.806
15. Total Add-on Count (I.B.1 through I.B.14)	4,735.784				547.220
II. FY 2015 Non-AOI Weighted Student Count					7,245.786
					(I.A + I.B.15, Web column)

	AOI Weighted Student Count		Funding Ratio	=	Adjusted AOI Weighted Student Count
III. FY 2015 AOI FT Weighted Student Count (from Work Sheet C2, line II)	0.000	x	95%	=	0.000
IV. FY 2015 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	0.000	x	85%	=	0.000

CALCULATION OF FY 2015 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)					7,245.786
VI. A. Base Level Amount <u>\$3,373.11</u> - To include Teacher Compensation, use Base Level of <u>\$3,415.27</u>					
For Career Ladder and Optional Performance Incentive Program districts, add increase of					
<u>    </u> % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (3)					\$ 3,415.27
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)					\$
C. Adjusted FY 2015 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and H.G)					\$ 3,415.27
VII. Result (line V x VI.C)					\$ 24,746,315.55
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)					1.0410
IX. Result (line VII x VIII)					\$ 25,760,914.49
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)					\$
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)					\$
XII. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (3)					\$
XIII. FY 2013 Nonfederal Audit Service Actual Expenditures (4) \$ <u>42,500.00</u> x 1.00					\$ 42,500.00
XIV. Decreases for Charter School Federal and State Monies Received					\$
XV. Decrease for Charter School Nonparticipation Adjustment					\$
XVI. Other Reductions: (For FY 2015 this amount is zero, unless otherwise notified by ADE)					\$
XVII. FY 2015 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)					\$ 25,803,414.49

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (2)					\$ 331,037.17
					\$ 220,691.45

- (1) The Non-AOI Student Count for districts with district sponsored charter schools (DSCS) includes the district student count plus the estimated charter school student count for students that did not attend a district school last year.
- (2) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211
- (3) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 1% for FY 2015.
- (4) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.  
 Enter the FY 2013 nonfederal audit expenditures on line XIII.  
 Enter the FY 2013 federal audit expenditures from all funds to the right (should agree to FY 2013 AFR).  
 Enter the total FY 2013 audit expenditures from all funds to the right.  
 Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XIII or in this footnote.

**C2. WORK SHEET FOR FY 2015 WEIGHTED STUDENT COUNT: AOI STUDENTS**  
(A.R.S. §§15-808 and 15-943)

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

**AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT**

I. A. FY 2015 AOI FT Student Count (from Work Sheet B, line C.5)

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

B. Student Count Add-ons

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

	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				0.000
				(LA + I.B.15, this column)

II. FY 2015 AOI FT Weighted Student Count

**AOI PART-TIME (PT) WEIGHTED STUDENT COUNT**

III. A. FY 2015 AOI PT Student Count (from Work Sheet B, line C.5)

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

B. Student Count Add-ons

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

	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				0.000
				(III A + III.B.15, this column)

IV. FY 2015 AOI PT Weighted Student Count

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

**D. WORK SHEET FOR FY 2015 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2014, Ch. 17, §6, 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 2015 State Support Level per Route Mile
I. 0.5 or Less	2.49
II. More than 0.5, through 1.0	2.04
III. More than 1.0	2.49

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 2014 Approved Daily Route Miles	1,581,000
B. Number of Eligible Students Transported in FY 2014	4,391,000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	0.360
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180 or 200, as applicable) <input type="checkbox"/> Check here if approved for 200 Days of Instruction	284,580.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.49
C. 1. FY 2014 Annual Expenditure for Bus Tokens	\$ 0.00
2. FY 2014 Annual Expenditure for Bus Passes	\$ 0.00
D. To and From School Support Level [(I.A x II.B) + II.C.1 + II.C.2]	\$ 708,604.20
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.150
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 106,290.63
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2013 to Transport Pupils w/Disabilities for Extended School Year	3,866.000
B. Estimated Route Miles Traveled in June 2014 to Transport Pupils w/Disabilities for Extended School Year	3,500.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	7,366.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.49
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 18,341.34
V. FY 2015 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 833,236.17
VI. Support Level Change	
A. FY 2014 Transportation Support Level	\$ 827,138.10
B. Transportation Support Level Change (if result is negative, enter 0) (V- VI.A)	\$ 6,098.07

TRCL CALCULATION

VII. FY 2014 Transportation Revenue Control Limit	\$ 1,026,356.46
VIII. FY 2015 Transportation Revenue Control Limit	
A. Preliminary FY 2015 Transportation Revenue Control Limit (VI.B + VII)	\$ 1,032,454.53
B. 120% of FY 2015 Transportation Support Level (V x 1.20)	\$ 999,883.40
C. Adjusted FY 2015 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 1,026,356.46
D. FY 2015 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 1,026,356.46

**E. WORK SHEET FOR FY 2015 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)**

**CALCULATION OF THE DSL**

I. FY 2015 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	\$ <u>25,803,414.49</u>
II. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ <u>0.00</u>
III. FY 2015 Transportation Support Level (from Work Sheet D, line V)	\$ <u>833,236.17</u>
IV. FY 2015 District Support Level (sum of lines I through III)	\$ <u>26,636,650.66</u>

**CALCULATION OF THE RCL**

V. FY 2015 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>25,803,414.49</u>
VI. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ <u>0.00</u>
VII. FY 2015 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>1,026,356.46</u>
VIII. FY 2015 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ <u>26,829,770.95</u>

**F. WORK SHEET FOR FY 2015 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)**

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	<u>0.00</u>
II. FY 2015 District Support Level (line I + Work Sheet E, line IV)	\$ <u>0.00</u>
III. FY 2015 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	\$ <u>0.00</u>

**G. WORK SHEET FOR FY 2015 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C)**

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



H. WORK SHEET FOR FY 2015 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§15-183, 15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2014, Ch. 17, §§1, 2, 12, 13, and 14)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
I. FY 2015 Actual Student Count: .001 - 99.999		
DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2015 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 \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2015 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	= .000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2015 Actual Student Count: 600.000 or More & JTED		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	PSD	K-8	9-12
V. District Additional Assistance Base			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line III for type 03 districts)	22,415	3,798,836	1,787,864
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. DAA Base (line V.A x line V.B)	= \$ 10,103.79	= \$ 1,712,363.32	= \$ 881,309.68
VI. District Additional Assistance Growth Factor			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line II for type 03 districts)		5,609.115	
B. FY 2014 Student Count		5,533.793	
C. FY 2015 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0136	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 10,103.79	\$ 1,712,363.32	\$ 881,309.68
B. Adjusted Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2015 DAA (VII.A x VII.B)	= \$ 10,103.79	= \$ 1,712,363.32	= \$ 881,309.68
D. DAA for High School Textbooks			1,787.864
1. FY 2015 Actual 9-12 Student Count (from Work Sheet B, line A.4)			
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 124,578.36
E. 9-12 DAA (Including charter additional assistance and capital transportation adjustment from lines below)			= \$ 1,005,888.04
1. FY 2015 9-12 DAA (9-12 lines VII.C + VII.D.3 + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			- \$ 567,640.05
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			= \$ 438,247.99
3. Adjusted FY 2015 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			
F. PSD and K-8 DAA (Including charter additional assistance and capital transportation adjustment from lines below)			= \$ 1,722,467.11
1. FY 2015 PSD and K-8 DAA (PSD and K-8 lines VII.C + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			- \$ 1,116,352.33
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			= \$ 606,114.78
3. Adjusted FY 2015 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			
G. Charter Additional Assistance (CAA)			
1. FY 2015 Charter School Student Count (from Work Sheet B, line A.5)	0.00	0.00	0.00
2. CAA per Student	x \$ 1,707.77	\$ 1,707.77	\$ 1,990.38
3. FY 2015 CAA (line VII.G.1 x line VII.G.2)	= \$ 0.00	\$ 0.00	\$ 0.00
H. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

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

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

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2015 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	<u>32,502</u>	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	<u>4,399,052</u>	
B. Total FY 2015 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	<u>4,431,554</u>	<u>2,267,012</u>
	<small>(A.1 + A.2)</small>	<small>(from Work Sheet B, line C.4.B)</small>
C. Total FY 2015 Weighted State Aid Student Count (line 1B PSD-8 column + 9-12 column)	<u>6,698,566</u>	
D. PSD-8 and 9-12 Factors (line 1B + line 1C)	<u>0.6616</u>	<u>0.3384</u>
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 1A)		<u>\$ 26,636,650.66</u>
B. DSL/RCL PSD-8 and 9-12 Allocation (line 1D x line 11A)	<u>\$ 17,622,808.08</u>	<u>\$ 9,013,842.58</u>
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	<u>\$ 606,114.78</u> <small>(from Work Sheet H, line VII.F.3)</small>	<u>\$ 438,247.99</u> <small>(from Work Sheet H, line VII.E.3)</small>
2. Total FY 2015 Equalization Base (11B + 11A.1)	<u>\$ 18,228,922.86</u>	<u>\$ 9,452,090.57</u>
3. 2014 Primary Assessed Valuation + 100	<u>\$ 1,158,640.00</u>	<u>\$ 1,158,640.00</u>
4. 2014 Salt River Project (SRP) Valuation + 100	<u>\$</u>	<u>\$</u>
5. 2014 Government Property Lease Excise Tax Assessed Valuation + 100	<u>\$ 0.00</u>	<u>\$ 0.00</u>
6. TOTAL Valuation (11A.3 + 11A.4 + 11A.5)	<u>\$ 1,158,640.00</u>	<u>\$ 1,158,640.00</u>
7. Qualifying Tax Rate	<u>x \$ 2.1123</u>	<u>x \$ 2.1123</u>
8. Qualifying Levy (11A.6 x 11A.7)	<u>\$ 2,447,395.27</u>	<u>\$ 2,447,395.27</u>
9. FY 2015 Equalization Assistance Before Adjustments (11A.2 - 11A.8)	<u>\$ 15,781,527.59</u>	<u>\$ 7,004,695.30</u>
10. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	<u>- \$ 0</u>	<u>- \$ 0</u>
11. Total FY 2015 Equalization Assistance (11A.9 - 11A.10)	<u>\$ 15,781,527.59</u>	<u>\$ 7,004,695.30</u>
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)	<u>\$ 0.00</u>	
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)	<u>- \$ 0.00</u>	
3. Adjusted DSL/RCL (11B.1 - 11B.2)	<u>\$ 0.00</u>	
4. DSL/RCL PSD-8 and 9-12 Allocation	<u>\$ 0.00</u> <small>(line 11B.3 x 1D)</small>	<u>\$ 0.00</u> <small>(line 11B.3 x 1D)/(11B.4)</small>
5. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	<u>\$ 0.00</u> <small>(from Work Sheet H, line VII.F.3)</small>	<u>\$ 0.00</u> <small>(from Work Sheet H, line VII.E.3)</small>
6. FY 2015 Equalization Base (11B.4 + 11B.5)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
7. 2014 Primary Assessed Valuation + 100	<u>\$</u>	<u>\$</u>
8. 2014 Salt River Project (SRP) Valuation + 100	<u>\$</u>	<u>\$</u>
9. 2014 Government Property Lease Excise Tax Assessed Valuation + 100	<u>\$</u>	<u>\$</u>
10. TOTAL Valuation (11B.7 + 11B.8 + 11B.9)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
11. Qualifying Tax Rate	<u>x \$</u>	<u>x \$</u>
12. Qualifying Levy (11B.10 x 11B.11)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
13. FY 2015 Equalization Assistance Before Adjustments (11B.6 - 11B.12)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
14. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	<u>- \$ 0</u>	<u>- \$ 0</u>
15. Total FY 2015 Equalization Assistance (11B.13 - 11B.14)	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Laws 2014, Ch. 16, §3, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. 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  
 This estimated reduction amount must be used to reduce the OBL on page 7, line 9 and/or the UCBL on page 8, line A.10.

**K. WORK SHEET FOR FY 2015 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 2015, 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 2015 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	3,415.27	
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 2015 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. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, 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 2015 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 2015 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 2015 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 2015 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	= 0.000

**K2. WORK SHEET FOR FY 2015 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 2015, 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 2015 K-8 student count			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

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

A. FY 2015 9-12 student count			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) \$ 0.00

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

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

L. WORK SHEET FOR FY 2015 IMPACT AID FUND (ESEA, TITLE VIII)

(A.R.S. §15-905.R)

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

I. FY 2015 Impact Aid revenue	\$	
II. Impact Aid revenue deposited in FY 2015 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)	\$	193,120
B. Impact Aid revenue transferred in FY 2015 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 2015 to the M&O Fund to reduce or eliminate taxes	- \$	
V. FY 2014 Ending Cash Balance in the Impact Aid Fund	+ \$	
VI. FY 2015 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

**M. WORK SHEET FOR CALCULATION OF THE FY 2015 MAINTENANCE AND OPERATION (M&O) FUND  
 BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2014 latest revised Budget, page 7, line 10)	\$ 28,844,218.00
	b.	Adjustments to the GBL from FY 2014 BUDG75	\$ 194,877.00
	c.	Adjusted GBL	\$ 29,039,095.00
2.	a.	Budgeted M&O expenditures (from FY 2014 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 28,844,218.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 194,877.00
	c.	Adjusted Budgeted Expenditures	\$ 29,039,095.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 29,039,095.00
4.		M&O actual expenditures	\$ 28,101,526.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$ 937,569.00

Note: For lines 6.a through 6.h deduct the FY 2014 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2014 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)			\$ 937,569.00
8.	a.	FY 2014 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			\$ 25,890,767.08
	b.	Growth Adjustment (FY 2014 BUDG75)			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]			\$ 1,035,630.68
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$ 937,569.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2014 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)]			\$ 937,569.00

**O. WORKSHEET FOR FY 2015 TUITION OUT FOR HIGH SCHOOL STUDENTS**  
 (A.R.S. §§15-910.L, 15-448.J, and 15-951)

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

**Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]**

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)	
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)		
1.						0.00	0.00	
2.						0.00	0.00	
3.						0.00	0.00	
4.						0.00	0.00	
5.						0.00	0.00	
6.	Total HS Count:		0.00					
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:							0.00

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

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

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

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

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

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

**R. WORK SHEET FOR FY 2015 STUDENT SUCCESS FUND**  
 (A.R.S. §15-917, as amended by Laws 2014, Ch. 17, §§5 and 17)

**Part I**

Achievement Profile	Improvement Category (1)	Student Success Funding Multiplier	Eligible Scores	Student Success Funding Amount
Exceeds proficiency	Superior improvement	\$24.50	x 444.00 =	10,878.00
Exceeds proficiency	Strong improvement	\$12.25	x 296.00 =	3,626.00
Exceeds proficiency	Below-average improvement	\$7.75	x 33.00 =	255.75
Meets proficiency	Superior improvement	\$18.25	x 768.00 =	14,016.00
Meets proficiency	Strong improvement	\$9.25	x 1,080.00 =	9,990.00
Meets proficiency	Below-average improvement	\$6.00	x 1,542.00 =	9,252.00
Approaches proficiency	Superior improvement	\$39.75	x 31.00 =	1,232.25
Approaches proficiency	Strong improvement	\$20.00	x 233.00 =	4,660.00
Falls far below proficiency	Superior improvement	\$61.25	x 0.00 =	0.00
Falls far below proficiency	Strong improvement	\$30.50	x 13.00 =	396.50
<b>Total</b>				<b>54,306.50</b>

**Part II**

A. Prior year district attending ADM in tested grades (2)	3,154.840
B. Per tested ADM amount (Part I, Total/Part II, line A)	17.21
C. Prior year district attending ADM in untested grades (2)	2,109.840
D. Total untested ADM amount (Part II, line B x line C)	36,310.35
E. Number of high school graduates from the prior year	373.000 x \$21.50
F. Amount to be allocated for the Student Success Fund (Sum of Part I, Total, and Part II, lines D and E) (on Budget, page 6, Other Funds, line 4)	98,636.35

(1) Improvement Categories:

"Superior improvement" means a measurement of academic gain within or equal to the top seventeen per cent for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes.

"Strong improvement" means an above-average measurement of academic gain for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes, and that is below a determination of superior improvement.

"Below-average improvement" means a below-average measurement of academic gain for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes. Also, a student in a tested grade that does not receive a measurement of academic gain is considered to demonstrate below-average improvement.

(2) Tested and Untested Grades

"Tested grades" means grades three through eight and grade ten.

"Untested grades" means kindergarten programs and grades one, two, nine and eleven.



**S. WORK SHEET FOR FY 2015 EQUALIZATION ASSISTANCE FOR AN  
 ACCOMMODATION SCHOOL (A.R.S. §15-974)**

**PART I. CALCULATION OF EQUALIZATION ASSISTANCE**

A.	Lesser of FY 2015 District Support Level or Revenue Control Lmlt (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	District Additional Asslstance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	FY 2015 Equalization Assistance Before Adjustments (Lines A + B)			= \$ 0.00
D.	FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2015 this amount is zero, unless otherwise notified by ADE)			- \$ 0.00
E.	FY 2015 Equalization Assistance (I.C - I.D)			= \$ 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, 2014	\$		
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	\$	<u>0.00</u>
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	\$	<u>0.00</u>
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 or	\$	<u>0.00</u>	
	2. 10% of the FY 2015 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$		
	3. Up to 5% of the FY 2015 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	4. Line B.2 plus B.3	=	\$	<u>0.00</u>
	5. The lesser of line B.1 or B.4			\$ 0.00

Work Sheet	Reference	Instructions
General		<p>These instructions are provided to help school districts prepare the budget 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. To return to the related work sheet after reviewing the instructions, simply click on the work sheet's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the work sheets, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.</p> <p>Only Work Sheets O and S are required to be revised, as applicable, after the budget is originally adopted. See the Expenditure Budget instructions for page 7, lines 1(c), 7, and 8(b) for information on revising Work Sheets O and S.</p>
B	Lines A.1, A.2 and A.3	<p>Obtain separate student counts for Non-AOI, AOI Full-Time, and AOI Part-Time from ADE report "2013-2014 Recalculated State Aid ADM Counts," ADMS 46-1, available on ADE's Web site.</p> <p>Do not include any charter school student counts.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students actually taught by the Type 03 district, if any.</p>
B	Line A.5	<p>Pupils new to the district attending a district-sponsored charter school and pupils who attended a district-sponsored charter school in FY 2014 and will be attending a district-sponsored charter school in FY 2015. 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.</p> <p>Beginning in fiscal year 2014-2015 the ADM of students in DSCS in a school district that sponsored DSCS that became operational prior to fiscal year 2013-2014 or had charter schools operated for or by the same school district prior to fiscal year 2013-2014 may not exceed by more than 20 percent the ADM for all students who attended DSCS in the school district in fiscal year 2012-2013. See table to the right of line A.5.</p>
C, C2 C2	Lines I.B and III.B	<p>For districts with district sponsored charter schools (DSCS), estimate counts for charter students that did not attend a district school last year and include only those students in the DSCS column to the right of the work sheet. There are no ADE reports available to refer to at the time of budget adoption for DSCS counts. Enter the district counts from the ADE reports listed below in the table to the right. These amounts will automatically pull over to the Non-AOI Student Count column. AOI student counts on Work Sheet C2 should also be taken from the reports listed below. DSCS are not authorized to have AOI programs.</p> <p><b>K-3 Student Counts for both the K-3 &amp; K-3 Reading support level weights</b> "2013-2014 Recalculated State Aid ADM Counts," ADMS 46-1</p> <p><b>ELL</b> "Student Counts for Use in Budget Preparation," ELLS 28-1</p> <p><b>Children with Disabilities</b> "Student Counts for Use in Budget Preparation," SPED 28</p>

Work Sheet	Reference	Instructions
C, C2 C2	Line I.B.3 and III.B.3	<p>In accordance with A.R.S. §15-943, use these lines for the K-3 Reading support level weight.</p> <p>A.R.S. §15-211 requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades one, two, and three to the State Board of Education by October 1 each year. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on reading programs for pupils in Kindergarten programs and grades one, two, and three with particular emphasis on pupils in Kindergarten programs and grades one and two.</p> <p>To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, use line XVII on Work Sheet C to calculate the portion of the district's base support level that is generated by the K-3 and K-3 Reading support level weights.</p>
C, C2 C2	Lines I.B.5 and III.B.5	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)
C, C2 C2	Lines I.B.6 and III.B.6	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.11 and III.B.11	DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)
C	Line VI.A	<p>In accordance with A.R.S. §15-919, the Superintendent of Public Instruction should have submitted its recommendations on applications for the Optional Performance Incentive Program for FY 2015 to the State Board by May 15, 2014. 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 2015 base level amount or teacher compensation base level amount as calculated in A.R.S. §15-952(A) 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, 2014, the district must recalculate its Budget without the anticipated increase in the base level amount or teacher compensation base level amount.</p> <p>See footnote 3 for career ladder and OPIP restrictions.</p>
C	Line VI.B	<p>In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2015 must receive approval from ADE prior to July 1, 2014. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at the link below.</p> <p><a href="http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx">www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx</a></p>
C	Line VIII	<p>Use the FY 2014 "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.</p> <p><a href="http://www.ade.az.gov/sder/publicreports.asp">www.ade.az.gov/sder/publicreports.asp</a></p>

Work Sheet	Reference	Instructions
C	Line XIV	<p>In accordance with A.R.S. §15-185(D), districts sponsoring charter schools must reduce the BSL by the amount of monies received from federal and state agencies for the basic maintenance and operation of charter schools, except for Federal Impact Aid ESEA, Title VIII and state equalization assistance monies. Do not include supplemental federal or state grants received for a specific purpose such as ESEA Title I, IDEA Part B, stimulus grants, and federal food program reimbursements. Districts should not reduce the BSL by more than the amount by which the charter school increased the district's BSL and DAA.</p> <p>In accordance with A.R.S. §15-185, in the first year a district school becomes a charter school and is being operated for or by the same district, the sponsoring district must reduce the BSL on this line. The reduction is equal to the amount of the BSL and additional assistance received for those students who were enrolled in the district school in the prior year and are now enrolled at the charter school. Operated for or by the same district means the charter school is either governed by the same governing board or operated by the district in the same manner as other district schools, or is operated by an independent party contracted by the district.</p>
C	Line XV	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.
D	Lines I.A and B	<p>Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's Web site.</p> <p>A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.</p>
D	Line II.A	In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2015 must receive approval from ADE prior to July 1, 2014. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at the link below.
		<a href="http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx">www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx</a>
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 2014 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 2014 Transportation Support Level and FY 2014 Transportation Revenue Control Limit used to determine the FY 2015 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's Web site.
F	Line I	Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues.
H	Line VI.B	Do not include charter school students in the FY 2014 student counts. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's Web site.

Work Sheet	Reference	Instructions
H	Lines VII.E.2 and VII.F.2	Laws 2014, Ch. 17, §§12 and 13 requires ADE to reduce district additional assistance (DAA) for all school districts for FY 2015. For budget adoption, districts should use the table on the right of Work Sheet H to calculate the estimated DAA reduction. The estimate is based on the DAA reduction in FY 2014 and the change in student count from FY 2014 to FY 2015. However, the actual amount will vary and ADE will notify districts of the final amounts. For districts with DSCSs the Total DAA Reduction will include the CAA reduction described below.
H	Lines VII.G.1-3	In accordance with A.R.S. §15-185 charter schools sponsored by school districts are eligible to receive charter additional assistance (CAA). However, Laws 2014, Ch. 17, §14 requires ADE to reduce charter additional assistance for all charter schools for FY 2015. For budget adoption, districts should use the table on the right of Work Sheet H to calculate the estimated CAA reduction as a part of the Total DAA Reduction. The estimate is based on the CAA reduction in FY 2014 and the change in student count from FY 2014 to FY 2015. However, the actual amount will vary and ADE will notify districts of the final amounts.
H	Line VII.H	Enter any 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.
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.
J	Lines III.A.7 and III.B.11	If the adjustments described below do not apply, enter \$2.1123 for PSD-8 and 9-12, in the applicable column(s).  For districts participating in a Career Ladder Program or Optional Performance Incentive Program per Laws 2011, Ch. 29, §32, the qualifying tax rate must be increased as follows: --for a 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	If applicable, the amount on page 7, line 3(a) cannot exceed this amount.

Work Sheet	Reference	Instructions
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	If applicable, the amount on page 7, line 3(a) cannot exceed this amount.
L	Line I	Include the amount from the most recent FY 2014 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 expected to be received after the FY 2014 encumbrance period and recorded in FY 2015 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 1.b and 8.b	These lines should be left blank for budget adoption. Work Sheet M is not required to be revised; however, once the BUDG75 Report is available, districts may use Work Sheet M to recalculate carryforward amounts for reconciliation to ADE's BUDG75 Report by filling in amounts on these lines from that report and zero filling the unexpended budget lines 6.a through 6.e.
M	Line 4 & Actual Column	For budget adoption, M&O actual expenditures should be based upon the FY 2014 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year.
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 2014 for use only in the Career Ladder Program in FY 2015. The Career Ladder budget amount is the FY 2014 Work Sheet C, line VI.C dollar amount attributable to the percent increase for Career Ladder plus the Career Ladder budget balance carryforward from the FY 2014 Budget, page 7, line 8(h). Additionally, the amount calculated on this line is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(g).

Work Sheet	Reference	Instructions
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 2014 for use only in the FY 2015 OPIP. The OPIP budget amount is the FY 2014 Work Sheet C, line VI.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2014 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(h). Pursuant to A.R.S. §15-919.06, the amount of the OPIP monies carried forward must be accounted for separately in districts' records.
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 2014 for use in that component in FY 2015. The Performance Pay budget amount is the portion of FY 2014 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2014 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(i).
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.
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 2015 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 2014 "Resident ADM and ADA," ADMS 540-1, available on ADE's Web site. This amount should agree to student counts included on the estimated tuition bill provided by the District of Attendance.
R	Eligible Scores	For budget adoption districts will not be able to complete the Eligible Score column with the actual scores that will be used to calculate FY 2015 Student Success funding. Please refer to the April 18, 2014, Deadlines/Timetable for 2014 Test Results & Accountability Determinations Memo on ADE's Web site at the link below for information on when the eligible score information will be available. Districts may estimate the possible funding based on their most recent available test results, but as the Student Success Fund is a cash controlled fund no expenditures should be made from the fund until monies are received by the district.
		<a href="http://www.azed.gov/research-evaluation/files/2014/04/2014-accountability-memo-final.pdf">http://www.azed.gov/research-evaluation/files/2014/04/2014-accountability-memo-final.pdf</a>
S	Line II.B.5	Amount on page 7, line 7 cannot exceed this amount.

# **Nogales Unified School District No. 1**

## **EXPENDITURE BUDGET REVISION #2 FY15**

**May 11, 2015**

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**Adelmo Sandoval**  
Finance Director



## **ARIZONA SCHOOL FINANCE PROGRAM**

The Expenditure Budget contains categories from which school districts can expend monies. These categories (funds) fall into these major classifications:

- **Maintenance & Operation**
- **Classroom Site Fund**
- **District Additional Assistance (Capital Funds)**
- **Special Revenue Funds (Federal/State Projects)**
- **Instructional Improvement Fund**
- **Other Funds**
- **Internal Service Funds**

**EXPENDITURE BUDGET REVISION #2**

**The following funds will be impacted:**

**MAINTENANCE & OPERATION (001)**

**DISTRICT ADDITIONAL ASSISTANCE / CAPITAL (610)**

**CLASSROOM SITE FUNDS-PROPOSITION 301**

**SPECIAL PROJECTS (Federal & State Grants)**

**INDIRECT COST (570)**

**BUILDING RENEWAL (691)**

# Maintenance & Operation Fund

Page 1, Line 30

The Maintenance & Operation Budget is the budget where much of the daily expenditures take place. Typical expenditures include the following: salary and benefits of employees, supplies, utilities, maintenance & repair, and other miscellaneous expenditures which are not of a capital nature.

Revision # 1 Budget Limit	<b>\$29,804,088</b>
Revision # 2 Budget Limit	<b>\$29,790,547</b>
Difference	<b>-\$13,541</b>

**Decrease due to ADM Audit Adjustment**

# Classroom Site Funds-Proposition 301

Page 3, Line 40

Adopted Budget Limit	\$2,722,178
Revised # 2 Budget Limit	\$2,727,146
<b>Adjustments</b>	<b>\$4,968</b>

## Difference due to State Adjustments

**Fund 011 = 20% Teacher Base Pay**  
 \$1,200 Base Pay for 306 Certified Eligible Employees

**Fund 012 = 40% Teacher performance payment**  
 \$2,500 Performance Pay for 306 Certified Eligible Employees

**Fund 013 = 40% Other- Class-size reduction, AIMS intervention, Dropout prevention, professional development & insurance**  
 \$800 Pay for 306 Certified Eligible Employees

**All monies must be spent in accordance with the district's approved Prop 301 Plan**

# District Additional Assistance Fund (DAA-Capital)

Page 4, Line 10

District Additional Assistance (Capital ) is the level of funding which the District may utilize for Capital purposes. Typical expenses include furniture, land & building improvements, vehicles, furniture & equipment, technology equipment, and leases.

The District relies on this fund for textbooks, library books and instructional aids due to the elimination of the Soft Capital Fund.

Revision #1 Budget Limit	<b>\$2,042,780</b>
Revised #2 Budget Limit	<b>\$2,046,140</b>
Difference	<b>\$3,360</b>

**Difference due to State Adjustments**

## FEDERAL GRANTS

Page 6, Line 1 TO 18

	Federal Fund/Name	ADOPTED	REVISION 2	Difference
101	TITLE I	\$2,787,000	\$2,777,289	-\$9,711
140	TITLE II	\$340,000	\$344,027	\$4,027
199	TITLE III	\$312,521	\$296,347	-\$16,174
183	RURAL & LOW	\$105,832	\$167,737	\$61,905
220	IDEA BASIC	\$878,445	\$1,048,136	\$169,691
226	IDEA PRESCHOOL	\$37,750	\$38,439	\$689
260	VOC ED BASIC	\$122,883	\$123,850	\$967
265	TSW	\$94,897	\$165,466	\$70,569
275	JROTC ( NHS )	\$67,400	\$67,760	\$360
374	E-RATE	\$300,000	\$360,000	\$60,000
304	PEP (SALUD POR VIDA)	\$310,000	\$331,080	\$21,080
349	FOREST FEES	\$150,000	\$298,399	\$148,399
355	RACE TO THE TOP	\$80,000	\$82,462	\$2,462
	<b>TOTALS</b>	<b>\$5,586,728</b>	<b>\$6,100,992</b>	<b>\$514,264</b>

**STATE GRANTS**  
Page 6, Line 19 and 27

State Fund/Name	ADOPTED	REVISION 2	DIFFERENCES
400 VOC ED (PRIORITY)	\$40,141	\$64,313	\$24,172
408 SAFETY GRANT (NHS)	\$0.00	\$60,460	\$60,460
466 FAMILY RESOURCE CENTER	\$137,000	\$128,160	-\$8,840
<b>TOTALS</b>	<b>\$177,141</b>	<b>\$252,933</b>	<b>\$75,792</b>

**OTHER FUNDS**

Page 6, Line 20 and 34

	<b>ADOPTED</b>	<b>REVISION #2</b>	<b>DIFFERENCE</b>
<b>INDIRECT COST</b>	\$318,000	\$350,000	\$32,000
<b>BUILDING RENEWAL</b>	\$0.00	\$860,000	\$860,000
<b>TOTALS</b>	<b>\$318,000</b>	<b>\$1,210,000</b>	<b>\$892,000</b>



**ALL FUNDS**

REVISION #1 BUDGET LIMIT	\$49,298,715
REVISION #2 BUDGET LIMIT	\$50,865,371
<b>DIFFERENCE</b>	<b>\$ 1,566,656</b>

**Full Time Equivalent (FTE's) = 567**

**Questions??**

**Thank you.**

## NOGALES UNIFIED SCHOOL DISTRICT NO. ONE

### AGENDA ITEM SUMMARY

**Information Item:** Update On JTED

**PRESENTER:** Kathy Scott/Fernando Parra **DATE SUBMITTED:** 5-5-15

#### **BACKGROUND:**

NUSD had requested that the Pima Joint Technical Education District (JTED) accept a request to join their organization as a prelude to calling for a local JTED election. At the time this proposal was made, the expense to the NUSD taxpayers would have been minimal as the state was expected to be funding the majority of the costs for operating a JTED.

However, Gov. Ducey and the Legislature made drastic cuts to the state-wide JTED funding, resulting in reductions of an average of 48 percent for most districts that already have a JTED. While the various state JTED organizations, school superintendents from Districts that already have JTED's, and the business community rallied to have the cuts reversed, the reductions remained in place when the Legislature adjourned, meaning that at least for FY16, there will be no reversal.

Given that the financial advantage of joining a JTED is no longer in place, and that there is no reasonable expectation that funding will be returned to its original level, it would be fiscally irresponsible to call for a JTED election this year. The election itself would be a cost, and there are no expectations that the funding received would cover the goals of establishing a JTED.

#### **RECOMMENDATION:**

NUSD will not submit a resolution to the school board to call for an election this year.

#### **ENCLOSURES:**

Chart showing reductions to districts in Southern Arizona and article on how reductions are harming districts and the business community.



# Underfunding highly successful JTED hurts us all

By Judy Clinco

SPECIAL TO THE ARIZONA DAILY STAR

**O**ur new governor says he is both pro-business and pro-education. I applaud actions have been disappointing. A strong business environment means jobs and revenues, and a strong educational system means a better quality of life for everyone.

Unfortunately, the way Gov. Doug Ducey and the Legislature are pursuing those twin goals will, in my opinion, guarantee failure in both arenas.

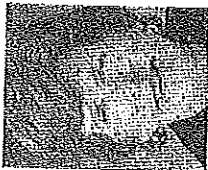
The governor and Legislature have endorsed — and protected — huge tax cuts for businesses, hoping to entice those businesses to move to Arizona or to start up here. But at the same time they've slashed funding for the Joint Technical Education District program, one of the most

successful technical-training initiatives we have, and a big source of the skilled workers those businesses need.

That's like trying to make a sandwich with mayonnaise and mustard but no bread and nothing to put inside. Frankly, all the state is offering is baloney, and not the kind you make sandwiches with.

JTEDs are public high school districts that provide tuition-free technical and career training to students — public, private, charter and home-schooled — and to adults under age 22 who have or are working toward a GED. State-wide there are 13 JTEDs, serving all but one county.

Students take a full standard curriculum in addition to their JTED classes, which are taught either at their home schools or at one of 11 central JTED campuses.



**Judy Clinco**

Courses range from cosmetology to healthcare to culinary arts to aviation maintenance.

Pima County JTED's most recent budget was close to \$18 million. Under the budget for 2016-2017, the district will lose almost \$5 million — a 27.7 percent cut. Statewide, JTED districts stand to lose \$30 million in the budget rammed through one dark night in March.

The Tucson Unified School District received approximately \$6 million when Pima County JTED was formed in 2007, with the approval of more than 70 percent of county voters. Voters also agreed to a higher tax rate to help pay for it. Despite increased enrollment, funding cuts over the past five years — including the latest state budget — will reduce funding by 75 percent, to \$1.5 million.

This is a savage blow to a massively successful program. The overall graduation rate for

TUSD in 2014 was 77 percent, with TUSD schools in high-risk neighborhoods dropping to 63 percent. Meanwhile, Pima County JTED students were racking up an astonishing 97 percent graduation rate. Many went on to college-level programs.

This is even more significant when you consider that three out of four inmates in Arizona are high school dropouts.

More than 20,000 students are currently enrolled in Pima County JTED programs, including Rio Rico and San Manuel.

Other states see the value of technical education at the secondary level. Washington taxpayers receive \$9 in revenues and benefits for every dollar invested. Program grads in Tennessee account for \$13 million in annual tax revenue.

I think you get my point: Skilled workers are taxpayers. Businesses are attracted by

skilled workers and then they pay taxes, too (except when "pro-business" policies say otherwise).

Skilled workers don't grow on trees or fall from the sky — they are nurtured, educated and trained. They learn state-of-the-art best practices from experienced instructors. They represent an investment in the future.

It's probably too late to infuse the 2016-2017 budget, but not too early to start the discussion for next year.

Please tell everyone you know that the JTED program is one of our crown jewels and it needs to be funded robustly, not torn apart piece by piece.

Maybe, if we all say it loud enough, the roar will be heard all the way to Phoenix.

Judy Clinco, president and CEO of Catalina In-Home Services, is a member of the Pima County Workforce Development Board. Contact her at judyclinco@gmail.com

14-21-15