



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed June 12, 2022
Adopted July 8, 2022
Revised December 15, 2022
Date

Signature lines for Superintendent and Business Manager

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by December 18, 2022

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Tim Richard

Samuel Dell

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Samuel Dell

Telephone: (928) 219-3005

Email: sdell@crsk12.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description and Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022 (\$14,040,763) and Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2022, Est. Budget FY 2023. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

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

Table with 3 columns: Description, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, Total Aggregate School District Budget Limit.

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

Table with 2 columns: Description and Amount. Rows include Average salary of all teachers employed in FY 2023, Average salary of all teachers employed in FY 2022, Increase in average teacher salary from the prior year, Percentage increase.

Comments on average salary calculation (Optional):

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 080502000  
 VERSION Revised #1

I certify that the Budget of Colorado River Union High School District, Mohave County for fiscal year 2023 was officially revised by the Governing Board on, December 15, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting Samuel Dell at the District Office, telephone (928) 219-3005 during normal business hours.

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

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>
	<b>2021 ADM</b>	<b>2022 ADM</b>	<b>2023 ADM</b>	
<b>Attending</b>	1,703.3750	1,777.0275	1,745.0000	1. Average salary of all teachers employed in FY 2023 (budget year) 44,550
<b>2. Tax Rates:</b>				2. Average salary of all teachers employed in FY 2022 (prior year) 42,050
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year 2,500
		1.9045	1.8604	4. Percentage increase 6%
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.4732	0.3578	Comments on average salary calculation (Optional):
<b>3. Budgeted Expenditures and Budget Limits</b>		<b>Budgeted Expenditures</b>		
			<b>Budget Limit</b>	
Maintenance & Operation Fund		13,775,227	13,775,227	
Classroom Site Fund		2,425,956	4,118,535	
Unrestricted Capital Outlay Fund		1,352,548	1,352,548	

	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	4,997,835	5,482,627	140,050	147,600	5,137,885	5,630,227	9.6%
<b>2000 Support Services</b>							
2100 Students	677,761	577,586	3,875	4,050	681,636	581,636	-14.7%
2200 Instructional Staff	207,750	307,750	26,237	213,737	233,987	521,487	122.9%
2300, 2400, 2500 Administration	1,203,905	1,203,905	222,349	112,849	1,426,254	1,316,754	-7.7%
2600 Oper./Maint. of Plant	108,527	1,318,337	2,474,986	1,305,065	2,583,513	2,623,402	1.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	84,215	84,215	17,804	17,804	102,019	102,019	0.0%
610 School-Sponsored Cocurric. Activities	50,594	50,594	7,800	7,800	58,394	58,394	0.0%
620 School-Sponsored Athletics	383,585	383,585	31,400	136,400	414,985	519,985	25.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>7,714,172</b>	<b>9,408,599</b>	<b>2,924,501</b>	<b>1,945,305</b>	<b>10,638,673</b>	<b>11,353,904</b>	<b>6.7%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	688,840	688,840	24,765	10,515	713,605	699,355	-2.0%
<b>2000 Support Services</b>							
2100 Students	111,214	281,214	58,030	153,030	169,244	434,244	156.6%
2200 Instructional Staff	193,365	193,365	700	700	194,065	194,065	0.0%
2300, 2400, 2500 Administration	28,193	28,193	12	12	28,205	28,205	0.0%
2600 Oper./Maint. of Plant	0	0	1,300	1,300	1,300	1,300	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%
<b>Special Education Subsection Subtotal</b>	<b>1,021,612</b>	<b>1,191,612</b>	<b>84,807</b>	<b>165,557</b>	<b>1,106,419</b>	<b>1,357,169</b>	<b>22.7%</b>
400 Pupil Transportation	591,723	591,723	375,200	472,431	966,923	1,064,154	10.1%
510 Desegregation	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	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>9,327,507</b>	<b>11,191,934</b>	<b>3,384,508</b>	<b>2,583,293</b>	<b>12,712,015</b>	<b>13,775,227</b>	<b>8.4%</b>

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 080502000  
 VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	12,712,015	13,775,227	1,063,212	8.4%
Instructional Improvement	83,000	164,100	81,100	97.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,425,956	2,425,956	0	0.0%
Federal Projects	4,645,245	9,031,046	4,385,801	94.4%
State Projects	190,430	168,052	(22,378)	-11.8%
Unrestricted Capital Outlay	957,681	1,352,548	394,867	41.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	2,421,050	2,374,550	(46,500)	-1.9%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	425,000	425,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	977,400	977,400	0	0.0%
Other	3,346,624	3,338,331	(8,293)	-0.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	873,062	1,123,824
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	63,133
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	63,145	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	170,212	170,212
TOTAL	1,106,419	1,357,169

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators		11	11	1 to	158.6
Teachers		92	92	1 to	19.0
Other		9	9	1 to	193.9
Subtotal	0	112	112	1 to	15.6
Classified --					
Managers, Supervisors, Directors		5	5	1 to	349.0
Teachers Aides		23	23	1 to	75.9
Other		58	58	1 to	30.1
Subtotal		86	86	1 to	20.3
TOTAL	0	198	198	1 to	8.8
Special Education --					
Teacher	1	7	8	1 to	34.8
Staff		4	4	1 to	23.2

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Tim	Richard	trichard@crsk12.org	928-758-3916	1402
Executive Assistant to Superintendent	Mrs.	Terrie	Mohn	tmohn@crsk12.org	928-758-3916	1403
Chief Financial Officer	Dr.	Tim	Richard	trichard@crsk12.org	928-758-3916	1402
Business Manager 1	Mr.	Samuel	Dell	<a href="mailto:sdell@crsk12.org">sdell@crsk12.org</a>	928-758-3916	1405
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Michelle	Bemelman	mbemelman@crsk12.org	928-758-3916	1408
SPED Data Reporting Coordinator	Mrs.	Deb	Disotell	ddisotell@crsk12.org	928-758-3916	1383
AzEDS/ADM Data Coordinator	Mrs.	Darolene	Brown	dbrown@crsk12.org	928-758-3916	1418
Transportation Data Reporting Coordinator	Mr.	Willam	Bailey	wbailey@crsk12.org	928-758-3961	1061
CTE Coordinator	Mrs.	Scarlett	Vargas	svargas@crsk12.org	928-758-3916	1219
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator	Mrs.	Kristy	Cornelison	kcornelison@crsk12.org	928-758-3916	1418
Information Technology (IT) Director	Mr.	Jared	White	jwhite@crsk12.org	928-758-3961	1078
Bookstore Manager						
Governing Board Member	Ms.	Carey	Fearing	cfearing@crsk12.org	928-758-3916	
Governing Board Member	Ms.	Ashley	Gerich	agerich@crsk12.org	928-758-3916	
Governing Board Member	Mrs.	Lori	Crampton	lcrampton@crsk12.org	928-758-3916	
Governing Board Member	Mr.	Arden	Lauxman	alauxman@crsk12.org	928-758-3916	
Governing Board Member	Mr.	Richard	Cardone	rcardone@crsk12.org	928-758-3916	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

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 2022	Budget FY 2023		
	100 Regular Education										
1000 Instruction	1.	0.20	85.30	3,871,709	1,610,918	37,800	108,500	1,300	5,137,885	5,630,227	9.6%
2000 Support Services											
2100 Students	2.	8.78	0.00	389,150	188,436	900	2,650	500	681,636	581,636	-14.7%
2200 Instructional Staff	3.	2.80	46.00	252,000	55,750	206,087	7,650	0	233,987	521,487	122.9%
2300 General Administration	4.	2.00	21.00	245,000	91,621	54,000	4,400	6,900	421,921	401,921	-4.7%
2400 School Administration	5.	8.00	4.75	443,300	173,453	6,715	12,921	2,475	638,364	638,864	0.1%
2500 Central Services	6.	0.00	0.00	170,890	79,641	14,950	7,238	3,250	365,969	275,969	-24.6%
2600 Operation & Maintenance of Plant	7.	5.86	0.00	659,680	658,657	599,875	705,190	0	2,583,513	2,623,402	1.5%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.75	0.00	50,997	33,218	3,600	14,204	0	102,019	102,019	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	44,700	5,894	1,000	1,600	5,200	58,394	58,394	0.0%
620 School-Sponsored Athletics	11.	3.50	2.60	274,510	109,075	108,400	7,000	21,000	414,985	519,985	25.3%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	32.89	159.65	6,401,936	3,006,663	1,033,327	871,353	40,625	10,638,673	11,353,904	6.7%
200 and 300 Special Education											
1000 Instruction	15.	2.78	2.00	563,662	125,178	5,215	4,500	800	713,605	699,355	-2.0%
2000 Support Services											
2100 Students	16.	1.78	0.50	246,730	34,484	152,000	700	330	169,244	434,244	156.6%
2200 Instructional Staff	17.	2.67	0.67	145,745	47,620	500	200	0	194,065	194,065	0.0%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.25	0.25	22,000	6,193	0	12	0	28,205	28,205	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	1,300	0	0	1,300	1,300	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	7.48	3.42	978,137	213,475	159,015	5,412	1,130	1,106,419	1,357,169	22.7%
400 Pupil Transportation	25.	12.28	13.04	457,067	134,656	62,200	400,231	10,000	966,923	1,064,154	10.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	52.65	176.11	7,837,140	3,354,794	1,254,542	1,276,996	51,755	12,712,015	13,775,227	8.4%

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	873,062	1,123,824	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0	63,133	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	63,145	0	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	170,212	170,212	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,106,419	1,357,169	9.
10. IEP required pupil transportation costs coded within Program 400	90,000	90,000	10.

\$128,486.65

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 35  
 Staff-Pupil 1 to 23

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	87.00	93.00
Number of FTE - Certified Purchased Services Personnel		1.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	17550
All Funds - Federal	6330	5,937

**FY 2023 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.

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 15,204  
 (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)]

**FUND 010 (CSF)**

**CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	1,816,733	354,097	0	0			2,170,830	2,170,830	0.0%
2100 Support Services - Students	2.	236,357	11,834					248,191	248,191	0.0%
2200 Support Services - Instructional Staff	3.	0	6,435	500	0			6,935	6,935	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	2,053,090	372,366	500	0	0	0	2,425,956	2,425,956	0.0%

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$1,692,579.

**Classroom Site Fund Budget Limit Calculation**

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	3,363,221
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	990068
Unexpended Budget Balance (line 10 minus 11)	12.	2,373,153
Interest Earned in the Classroom Site Fund in FY 2022	13.	870
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	1744512
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	4118535

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

**FUND 610 (UCO)**

**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, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	0	0	70,000			0	5,600	70,000	1150.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	0	0			3,000	15,000	3,000	-80.0%
2300, 2400, 2500, 2900 Administration	4.	0		0			0	0	0	0.0%
2600 Operation & Maintenance of Plant	5.	63,230		500,667			0	551,430	563,897	2.3%
2700 Student Transportation	6.			185,530			0	185,530	185,530	0.0%
3000 Operation of Noninstructional Services (5)	7.	0		0				0	0	0.0%
4000 Facilities Acquisition and Construction	8.			0			0	0	0	0.0%
5000 Debt Service	9.				489,454	40,667		200,121	530,121	164.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	63,230	0	756,197	489,454	40,667	3,000	957,681	1,352,548	41.2%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(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.

(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)]

\$0.00

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	<u>\$0.00</u>
6642 Textbooks	<u>0</u>
6643 Instructional Aids	<u>0</u>
673X Furniture and Equipment	<u>0</u>
673X Vehicles	<u>0</u>
673X Tech Hardware & Software	<u>73,000</u>

(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.

\$ -

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.



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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS				
	Fund 610		Fund 630		Fund 695		Fund 620 (2)				
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY			
<b>Total Fund Expenditures</b>	1.	957,681	1,352,548	0	0	0		0		1.	
<b>Select Object Codes Detail (1)</b>											
6150 Classified Salaries	2.	0	0	0		0		0		0	2.
6200 Employee Benefits	3.	0	0	0		0		0		0	3.
6450 Construction Services	4.	487,450	0	0	0			0		0	4.
6710 Land and Improvements	5.	0		0		0		355,045	355,045		5.
6720 Buildings and Improvements	6.	0		0		0		0			6.
673X Furniture and Equipment	7.	0	0	0		0		0	0		7.
673X Vehicles	8.	0	0	0		0		0	0		8.
673X Technology Hardware & Software	9.	5,600	73,000	0	0	0		0	0		9.
6831, 6832, 6833 Redemption of Principal	10.	159,454	489,454	0		0		0			10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	40,667	40,667	0		0		0	0		11.
Total (lines 2-11)	12.	693,171	603,121	0	0	0	0	355,045	355,045		12.
Total amounts reported on lines 2-11 above for:											
Renovation	13.	0		0				0			13.
New Construction	14.	0		0		0		0			14.
Other	15.	693,171	603,121	0		0		355,045	355,045		15.
Total (lines 13-15, must equal line 12)	16.	693,171	603,121	0	0	0	0	355,045	355,045		16.

(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.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 \$ -

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

**STATE PROJECTS FTE & EXPENDITURES**

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

**INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)**

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
4.53	4.53	732,524	717,902
1.08	0.69	95,930	88,352
0.00	0.00	78,692	78,692
0.00	0.00	0	0
0.00	0.00	6,609	6,609
0.00		0	0
0.00	0.00	81,852	81,852
20.70	20.70	543,178	796,772
0.00		0	0
0.00		0	0
0.00		0	0
4.02	4.02	247,725	101,164
0.00		0	0
0.00	0.00	0	0
0.00	0.00	100,000	100,000
0.00		0	0
0.00	0.00	2,758,735	7,059,703
30.33	29.94	4,645,245	9,031,046
0.00	0.00	48,889	26,511
0.00		0	0
0.00	0.00	0	0
0.00		0	0
0.00	0.00	0	0
0.00		0	0
0.00	0.00	0	0
0.00		0	0
0.00	0.00	141,541	141,541
0.00	0.00	190,430	168,052
30.33	29.94	4,835,675	9,199,098

Prior FY	Budget FY
0	0
64,500	139,100
0	
18,500	25,000
83,000	164,100

**OTHER FUNDS EXPENDITURES**

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other \_\_\_\_\_

**INTERNAL SERVICE FUNDS 950-989**

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 9\_\_ \_\_\_\_\_

Prior FY	Budget FY
0	0
0	0
0	0
0	0
977,400	977,400
675,567	675,567
233,099	233,099
425,000	425,000
64,027	64,027
137	137
3,473	3,473
1,000	1,000
0	0
300,000	300,000
20,460	20,460
13,635	13,635
0	0
0	0
0	0
0	0
918,320	918,320
21,906	13,613
0	0
850,000	850,000
0	0
0	0
0	0
0	0
2,421,050	2,374,550
0	0
245,000	245,000
0	0

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

\$ -

**CALCULATION OF FY 2023 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 13,279,930	\$ 13,029,307	\$ 250,623
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 1,114,161		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 1,114,161		1,114,161
*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (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 Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		607,596	
(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 2021 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) 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) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		138,324	
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 13,775,227	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 1,364,784

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

**CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT  
(A.R.S. §15-947.D)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ <u>957,681</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(411,384)</u>
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>546,297</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>957,681</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>546,297</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>532,281</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>14,016</u>
8. Interest Earned in Fund 610 in FY 2022	\$ <u>(26,252)</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>1,364,784</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>1,352,548</u></u>

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

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	0.00	0	0		0			0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00	0	0	0	0			0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00	0	0		0			0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00	0	0	0				0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>          </u>	
3.	Adjusted FY 2023 TNT Base Limit	\$ <u><u>0</u></u>	
<b>FY 2023 Budgeted Expenditures</b>			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	<b>Primary Property Tax Rate</b> <b>Related to Budgeted</b> <b>Expenditures</b> <u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u>0.0000</u>
<b>Adjustments for FY 2022 Expenditures</b>			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2022 Total Actual Expenditures for programs above	\$ <u>          </u>	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)	<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 2022 final budget for Small School Adjustment	\$ <u>          </u>	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$ <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><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	<u>0.0000</u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u>          </u>	<u>0.0000</u>
<b>Calculations for Truth in Taxation Notice</b>			
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current Assessed Value	\$ <u>644,654,667</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>0.0000 (2)</u>	
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	\$ <u>0.0000 (2)</u>	

(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.

**DATA ENTRY SHEET**

FY 2023 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2022, HB 2866, §5)	\$ 4,775.27
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2022, HB 2866, §9)	
0.5 mile or less <b>OR</b> more than 1.0 mile	\$ 2.83
More than 0.5 mile through 1.0 mile	\$ 2.32
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)	1.7133

**UNWEIGHTED STUDENT COUNT**

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

	PSD	K-8	9-12	Total
1. Prior Years ADM (A.R.S. §§15-901 and 15-961) FY 2021 100th-Day ADM				1,707.4900
2. FY 2022 100th-Day ADM			1,777.0275	1,777.0275
3. Current Year ADM (A.R.S. §§15-943 and 15-808) FY 2023 Estimated Non-AOI Student Count			1,660.0000	1,660.0000
4. FY 2023 Estimated AOI Full-Time Student Count			85.0000	85.0000
5. FY 2023 Estimated AOI Part-Time Student Count			0.0000	0.0000
6. Total FY 2023 Estimated Student Count	0.0000	0.0000	1,745.0000	1,745.0000

**STUDENT COUNT BY CATEGORY**

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading				
8. K-3				
9. ELL	38.8881			
10. HI				
11. MD-R, A-R, and SID-R	31.2494			
12. MD-SC, A-SC, and SID-SC	13.6700			
13. MD-SSI				
14. OI-R				
15. OI-SC	1.0000			
16. P-SD				
17. DD*, ED, MIID, SLD, SLI*, and OHI	186.9761			*School aged students only
18. ED-P				
19. MOID	2.6400	2.0000		
20. VI	0.3600			
21. G				
22. Total Add-on Count (lines 7 through 21)	274.7836	2.0000	0.0000	
23. FRPL				

**ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE CONTROL LIMIT (A.R.S. §15-944.E)**

- K-8 9-12
1.  Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
2.  Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2023 Base Level Amount	\$4,775.27
4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5. FY 2021 actual <b>non-federal</b> audit expenditures from all funds (A.R.S. §15-914.F)	\$20,000.00
6. FY 2021 actual <b>federal</b> audit expenditures from all funds	\$2,500.00
7. FY 2021 actual <b>total</b> audit expenditures from all funds (line 6 plus line 7)	\$22,500.00

**TRANSPORTATION (A.R.S. §§15-816.01, 15-945, and 15-946)**

1. FY 2022 Approved Daily Route Miles	864.00
2. Number of Eligible Students Transported in FY 2022	382.00
3. FY 2022 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2022 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	1,566.00

**OTHER INFORMATION**

1. Capital Transportation Adjustment (A.R.S. §15-963.B)	
a. PSD	\$0.00
b. K-8	\$0.00
c. 9-12	\$0.00
2. Adjustment for Remote Instructional Time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	\$0.00

**ASSESSED PROPERTY VALUATIONS**

4. 2022 Primary Net Assessed Valuation (AV)	\$644,654,667
5. 2022 Primary Net Assessed Valuation (AV2)	
6. 2022 Salt River Project (SRP) Valuation	
7. 2022 Government Property Lease Excise Tax Assessed Valuation	\$51,527

**BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	(\$30,324.00)
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$12,074,095.00
10. FY 2022 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	\$0.00
b. Desegregation (A.R.S. §15-910)	\$0.00
c. Tuition Out Debt Service	\$0.00
d. Dropout Prevention Programs	\$0.00
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	\$0.00
f. Performance Pay (A.R.S. §15-920)	\$0.00
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	\$0.00

**DATA ENTRY SHEET**

**DISTRICTS RECEIVING FEDERAL IMPACT AID REVENUES (A.R.S. §15-905.R):**

12.	FY 2023 Impact Aid Revenue	\$0.00
13.	Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$0.00
14.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference	\$0.00
15.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	\$0.00
16.	FY 2022 Ending Cash Balance in the Impact Aid Fund	\$0.00

**DISTRICTS OPERATING UNDER THE PROVISIONS OF THE SMALL SCHOOL ADJUSTMENT (A.R.S. §15-949):**

17.  Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 18 below.

18.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY	1990
19.	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).		\$0.00

**DISTRICTS NEEDING BSL ADJUSTMENT DUE TO TUITION LOSS (A.R.S. §§15-954 and 15-902.01):**

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.

20.	Base year - the fiscal year before the other district began to offer instruction	FY	
21.	Base year Attending ADM Grades 9-12		0.00
22.	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		0.000
23.	Tuition received in base year		\$0.00
24.	Tuition received in fiscal year after base year		\$0.00
25.	<input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
26.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)		0.000
27.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)		0.000

**TYPE 03 DISTRICT INFORMATION**

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-951.C)	
2.	Tuition Out for High School Students (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951):	

Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	M&O & UCO, Per Pupil Tuition
-------------------------	-------------------------------	-------------------------------	--------------------------------	------------------------------

Use lines 2.a through 2.e for budget **adoption** (as necessary)

a.				
b.				
c.				
d.				
e.				

Use lines 2.f through 2.j for budget **revision** (as necessary)

f.	0			
g.	0			
h.	0			
i.	0			
j.	0			

3.  Check box for Type 03 districts no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)

**ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)**

1.  Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**  
 Only accommodation districts with a student count of **more** than 125 in grades K-8 **or** accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 2022 ending cash balance	
3.	10% of the FY 2023 RCL calculated using the district's 2022 ADM	
4.	Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$



**CALCULATIONS**

**CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)**

	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	500.0000	500.0000	500.0000	500.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.268
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

**OTHER CALCULATIONS**

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 0.00
	K-3 Reading	\$ 0.00
2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)		\$ 0.00

**CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Laws)**

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
1. FY 2023 Student Count (2022 ADM): .001 - 99.999		
DAA per Student Count	\$ 606.88	\$ 670.02
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0003
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.2780
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x \$	433.78
i. DAA per Student Count	\$ 0.00	\$ 0.00
3. FY 2023 Student Count (2022 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0012
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.1580
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x \$	433.78
i. DAA per Student Count	\$ 0.00	\$ 0.00
4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts		
DAA per Student Count	\$ 502.33	\$ 549.33

**CALCULATION OF MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11)	\$ 12,712,015.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ (30,324.00)
3. Adjusted GBL	\$ 12,681,691.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 12,712,015.00
5. Adjustments to the GBL (from line 2)	\$ (30,324.00)
6. Adjusted Budgeted Expenditures	\$ 12,681,691.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 12,681,691.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$ 12,074,095.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 607,596.00

Note: For lines 10.a through 10.f the FY 2022 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2022 Budget	Actual	Unexpended Budget
10. FY 2022 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Tuition Out Debt Service	\$ 0.00	\$ 0.00	\$ 0.00
d. Dropout Prevention Programs	\$ 0.00	\$ 0.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 607,596.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 607,596.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2022			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O Cash Balance			\$ 0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM	\$ 0.00		
c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

**CALCULATIONS**

**CALCULATION OF THE AMOUNT AVAILABLE TO BE SPENT IN THE IMPACT AID FUND (A.R.S. §15-905.R)**

1. FY 2023 Impact Aid Revenue	\$	0.00
2. Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$	0.00
3. TRCL/TSL Difference	\$	0.00
4. Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	\$	0.00
5. Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	\$	0.00
6. FY 2022 Ending Cash Balance in the Impact Aid Fund	\$	0.00
7. FY 2023 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16)	\$	0.00

**CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT**

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 the next section to calculate their maximum override.

If in FY 2023, 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 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 page 7, line 3(a). **For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM.**

1. 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:	\$	150,000.00
a. Phase down base		
b. FY 2023 K-8 student count	-	0.0000
c. Small school student count limit	-	125.0000
d. Student count above the small school limit	=	0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x	0.0000
f. Weighted student count above small school limit	=	0.0000
g. Base Level Amount	x	0.00
h. Phase down reduction factor	\$	0.00
i. Grades K-8 small school adjustment phase down limit	\$	0.00
2. 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:	\$	350,000.00
a. Phase down base		
b. FY 2023 9-12 student count	-	0.0000
c. Small school student count limit	-	100.0000
d. Student count above the small school limit	=	0.0000
e. Adjusted Support Level Weight (See Table II at right for calculation)	x	0.0000
f. Weighted student count above small school limit	=	0.0000
g. Base Level Amount	x	0.00
h. Phase down reduction factor	\$	0.00
i. Grades 9-12 small school adjustment phase down limit	\$	0.00
3. 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).	\$	0.00
4. Allowable Small School Adjustment, subject to an election	\$	0.00
5. 10% of the District's Total RCL	\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$	0.00

**CALCULATION OF MAXIMUM OVERRIDE FOR A DISTRICT NO LONGER ELIGIBLE FOR A SMALL SCHOOL ADJUSTMENT**

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 the section above.

If in FY 2023, 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. **For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM.**

1. 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 2023 K-8 student count	-	0.0000
b. Small school student count limit	-	125.0000
c. Student count above the small school limit	=	0.0000
d. Phase-down factor	x	0.0045
e. Result	=	0.0000
f. Maximum Percent Increase to apply to RCL (.35 minus line 1.e)	=	0.0000
g. K-8 Revenue Control Limit	x	0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)	\$	0.00
2. 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 2023 9-12 student count	-	0.0000
b. Small school student count limit	-	100.0000
c. Student count above the small school limit	=	0.0000
d. Phase-down factor	x	0.0065
e. Result	=	0.0000
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)	=	0.0000
g. 9-12 Revenue Control Limit	x	0.00
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)	\$	0.00
3. 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).	\$	0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	\$	0.00
5. 10% of the District's Total RCL	\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$	0.00

**CALCULATIONS**

**CALCULATION OF TUITION OUT FOR HIGH SCHOOL STUDENTS (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951)  
For Common School Districts NOT within a High School District (Type 03)**

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

1. Increase to the GBL for Debt Service Tuition Outside the RCL

		A	B	C	D	Increase to GBL (A x D)
Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	Debt Service Tuition Limit	Per Pupil Tuition in Excess of Debt Service Limit (B-C)	
a.	0	0.0000	0.00	0.00	0.00	0.00
b.	0	0.0000	0.00	0.00	0.00	0.00
c.	0	0.0000	0.00	0.00	0.00	0.00
d.	0	0.0000	0.00	0.00	0.00	0.00
e.	0	0.0000	0.00	0.00	0.00	0.00
f.	<b>Total High School Count:</b>		0.0000			
g.	<b>Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):</b>					0.00

2. Increase to DSL and RCL for Tuition

Attending District Name	E M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	<b>Increase to DSL and RCL for Tuition:</b>		0.00

LINES 3 AND 4 ARE FOR BUDGET REVISION

3. Increase to the GBL for Debt Service Tuition Outside the RCL

		A	B	C	D	Increase to GBL (A x D)
Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	Debt Service Tuition Limit	Per Pupil Tuition in Excess of Debt Service Limit (B-C)	
a.	0	0.0000	0.00	0.00	0.00	0.00
b.	0	0.0000	0.00	0.00	0.00	0.00
c.	0	0.0000	0.00	0.00	0.00	0.00
d.	0	0.0000	0.00	0.00	0.00	0.00
e.	0	0.0000	0.00	0.00	0.00	0.00
f.	<b>Total High School Count:</b>		0.0000			
g.	<b>Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):</b>					0.00

4. Increase to DSL and RCL for Tuition

Attending District Name	E M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	<b>Revised Increase to DSL and RCL for Tuition (to line 6):</b>		0.00

5. Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL

0.00

6. Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (line 4.f minus line 2.f)

0.00

**CALCULATION OF ADJUSTMENT FOR TUITION LOSS AND STUDENT REVENUE LOSS PHASE-DOWN (A.R.S. §§15-954 and 15-902.01)**

**NOTE 1: This section is completed only if the district has indicated that it 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.**

1. Base Year Attending ADM Grades 9-12	0.00
2. Factor of 5%	x 0.05
3. ADM loss required to qualify	= 0.000
4. 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	0.000

**NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).**

5. Tuition received in base year	0.00
6. Tuition received in fiscal year after base year	- 0.00
7. Tuition loss (If result is less than zero, zero is entered)	= 0.00
8. BSL Adjustment for the first year after the base year	first year factor x 0.75 = 0.00
9. BSL Adjustment for the second year after the base year	second year factor x 0.50 = 0.00
10. BSL Adjustment for the third year after the base year	third year factor x 0.25 = 0.00
11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)	0.00

**NOTE 3: 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).**

12. A district which loses at least 500 students may increase the BSL:	
a. By \$650,000 for the first year of the loss.	\$ 0.00
b. By \$600,000 for the second year following the loss.	\$ 0.00
c. By \$500,000 for the third year following the loss.	\$ 0.00
d. By \$300,000 for the fourth year following the loss.	\$ 0.00
e. By \$100,000 for the fifth year following the loss.	\$ 0.00
13. A union high school district may increase the BSL:	
a. By \$100,000 if it loses at least 50 students in the first year.	\$ 0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$ 0.00
c. By \$325,000 if it loses an additional 50 students in the third year.	\$ 0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.	\$ 0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.	\$ 0.00

**ADDITIONAL STATE AID TO EDUCATION (ASAE) INFORMATION FOR DEPARTMENT OF REVENUE (A.R.S. §15-992)**

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)	\$ 0.00
3. Adjustment for Tuition Loss	\$ 0.00
4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
5. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00
6. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00
7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if \$50,000 option is used without an election)	\$ 0.00

**Colorado River UHS District #2  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9-12	1,660.0000	85.0000	0.0000	1.2680	2,104.8800	107.7800	0.0000
<b>Regular Education Unweighted ADM</b>	<b>1,660.0000</b>	<b>85.0000</b>	<b>0.0000</b>				
<b>Total of Unweighted ADM</b>			<b>1,745.0000</b>				
<b>Regular Education Weighted ADM</b>					<b>2,104.8800</b>	<b>107.7800</b>	<b>0.0000</b>
<b>Total of Weighted ADM</b>							<b>2,212.6600</b>

  

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	38.8881	0.0000	0.0000	0.1150	4.4721	0.0000	0.0000
K-3	0.0000	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	31.2494	0.0000	0.0000	6.0240	188.2464	0.0000	0.0000
MD-SC, A-SC, SID-SC	13.6700	0.0000	0.0000	5.9880	81.8560	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	1.0000	0.0000	0.0000	6.7730	6.7730	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	186.9761	0.0000	0.0000	0.2920	54.5970	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	2.6400	2.0000	0.0000	4.4210	11.6714	8.8420	0.0000
VI	0.3600	0.0000	0.0000	4.8060	1.7302	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
<b>Group B - Add On Unweighted ADM</b>	<b>274.7836</b>	<b>2.0000</b>	<b>0.0000</b>				
<b>Total Unweighted Group B Add On</b>			<b>276.7836</b>				
<b>Group B - Add On Weighted ADM</b>					<b>349.3461</b>	<b>8.8420</b>	<b>0.0000</b>
<b>Total Weighted Group B Add On</b>							<b>358.1881</b>

  

FRPL	0.0000	0.0000	0.0000	0.0180	0.0000	0.0000	0.0000
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**Colorado River UHS District #2  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

**Calculation For Base Support Level**

		Non-AOI ADM		AOI-F1 ADM		AOI-PT ADM
Regular Education Weighted ADM		2,104.8800		107.7800		0.0000
Group B - Add On Weighted ADM	+	349.3461	+	8.8420	+	0.0000
Total ADM	=	2,454.2261	=	116.6220	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	2,454.2261	=	110.7909	=	0.0000

<b>Total Weighted ADM</b>						<b>2,565.016998</b>
<b>Base Level Amount (FY23)</b>					x	<b>\$4,775.27</b>
Total Weighted ADM x Base Level Amount						<b>\$12,248,648.72</b>
Calculated Teachers Experience Index (FY22)	1.0000					
<b>Applied Teachers Experience Index (FY23)</b>					x	<b>1.0000</b>
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
<b>Pre-Adjusted Base Support Level</b>						<b>\$12,248,648.72</b>

**Base Support Level Adjustments**

<a href="#">Audit Service Expense</a>	+	<b>\$20,000.00</b>
Increase for Tuition Loss Adjustment	+	<b>\$0.00</b>
Increase for Student Revenue Loss Phase-Down	+	<b>\$0.00</b>
<a href="#">Adjustment for Remote Instructional Time calculated by ADE</a>	+	<b>\$0.00</b>

<b>Total Base Support Level Adjustments</b>		<b>\$20,000.00</b>
<b>Adjusted Base Support Level</b>		<b>\$12,268,648.72</b>

**Colorado River UHS District #2  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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**Calculation Transportation Support Level (TSL)**

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles			
Eligible Students Transported (FY22)	382.00		
Daily Route Miles Per Eligible Student (FY22)	2.2618		
Total Approved Daily Route Miles	864.00		
State Support Level Per Route Mile	x	\$2.83	
Instruction Days	x	180	
To and From School Support Level		\$440,121.60	
Activity Trip Level Factor	x	0.30	
Activity Trip Support Level		\$132,036.48	
Handicapped Extended School Year Mileage (FY22)		1,566.00	
State Support Level Per Route Mile	x	2.83	
Handicapped Extended School Year Support Level		\$4,431.78	
Annual Expenditures For:			
Districts (FY22)	Bus Passes	Bus Tokens	\$0.00
	\$0.00	\$0.00	
<b>FY23 Transportation Support Level (TSL)</b>			<b>\$576,589.86</b>

**Calculation For District Support Level (DSL)**

FY23 Adjusted Base Support Level (BSL)	\$12,268,648.72
Approved Daily Route Miles	+ \$0.00
FY23 Tuition Out For High School Students (Type 03)	+ \$0.00
FY23 Transportation Support Level (TSL)	+ \$576,589.86
<b>FY23 District Support Level (DSL)</b>	<b>\$12,845,238.58</b>

**Calculation For Revenue Control Limit (RCL)**

FY23 Adjusted Base Support Level (BSL)	\$12,268,648.72
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students	+ \$0.00
FY23 Transportation Revenue Control Limit (TRCL)	+ \$1,011,281.18
<b>FY23 Revenue Control Limit (RCL)</b>	<b>\$13,279,929.90</b>

<b>FY23 Lesser of DSL/RCL</b>	<b>\$12,845,238.58</b>
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**Calculation For Transportation Revenue Control Limit (TRCL)**

FY22 Transportation Revenue Control Limit (TRCL)	\$1,011,281.18
Change:	
FY23 TSL	\$576,589.86
FY22 TSL	- \$458,263.26
Difference:	<u>\$ 118,326.60</u>
Preliminary FY23 TRCL	\$1,129,607.78
120% of FY23 TSL	\$691,907.83
<b>FY23 Transportation Revenue Control Limit (TRCL)</b>	<b>\$1,011,281.18</b>

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**District Additional Assistance (DAA) Calculations**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY22 District ADM	0.0000	0.0000	1,777.0275	0.0000	
DAA Per ADM	x \$0.00	x \$0.00	x \$549.33	x \$0.00	
<b>Preliminary DAA</b>	= \$0.00	= \$0.00	= \$976,174.52	= \$0.00	<b>\$976,174.52</b>

(\*For Type 03 High School Only, Per Student Count Factor at 50%)

**DAA Growth Factor**

FY22 District ADM		1,777.0275			
FY21 District ADM		/ 1,707.4900			
FY23 Calculated DAA Growth Factor	= 1.0407				
FY23 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	

(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

<b>District DAA</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$976,174.52</b>	<b>\$0.00</b>	<b>\$976,174.52</b>
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**DAA For High School Textbooks**

FY22 District High School ADM			1,777.0275		
Support Level Amount For Textbooks			x \$77.65		
<b>DAA For High School Textbooks</b>					<b>\$137,986.19</b>

	<u>PSD-8</u>	<u>9-12</u>	
<b>Pre-Adjusted DAA Base Allocation</b>	<b>\$0.00</b>	<b>\$1,114,160.71</b>	<b>\$1,114,160.71</b>
Type 03 Transported 9-12		\$0.00	
<b>Total DAA Adjustments</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Adjusted FY23 DAA Base Allocation</b>	<b>\$0.00</b>	<b>\$1,114,160.71</b>	<b>\$1,114,160.71</b>

**Colorado River UHS District #2  
Basic Calculations For Equalization Assistance**

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	0.0000	0.0000000000%	x \$12,845,238.58	\$0.00
9-12	2,212.6600	100.0000000000%	x \$12,845,238.58	+ \$12,845,238.58
Tuition Out for High School Student (Type 03)				+ \$0.00
<b>Total</b>	2,212.6600			<b>\$12,845,238.58</b>

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$644,654,667.00	\$644,654,667.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$51,527.00	\$51,527.00	
<b>Equalization Assessed Valuation</b>	<b>\$644,706,194.00</b>	<b>\$644,706,194.00</b>	
	/ 100	/ 100	
	\$6,447,061.94	\$6,447,061.94	
Qualifying Tax Rate	x 1.713300000	x 1.713300000	
<b>FY23 Qualifying Levy</b>	<b>\$11,045,751.22</b>	<b>\$11,045,751.22</b>	<b>\$22,091,502.44</b>

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$0.00	\$12,845,238.58	\$12,845,238.58
Adjusted CY DAA Base Allocation	+ \$0.00	+ \$1,114,160.71	+ \$1,114,160.71
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+ \$0.00
<b>FY23 Equalization Base</b>	<b>\$0.00</b>	<b>\$13,959,399.29</b>	<b>\$13,959,399.29</b>
<b>FY23 Applied Qualifying Levy</b>	<b>- \$0.00</b>	<b>- \$11,045,751.22</b>	<b>- \$11,045,751.22</b>
<b>FY23 Equalization Assistance</b>	<b>\$0.00</b>	<b>\$2,913,648.07</b>	<b>\$2,913,648.07</b>



Page	Reference	Instructions	Revision Instructions
	Budget Revision	<p>Instructions for 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 must make all of the revisions described in these instructions that would result in a decrease in budget limits and districts may 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) must 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, 8, and 3 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district must 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 increase, the district may choose to revise budgeted expenditures in the related fund.</p>	Yes
	Budget Revision Continued	All districts must revise the FY 2023 budget to include the 2022 (prior year) and 2023 (current year) 100th-Day ADM from the applicable year's ADM20 report.	Yes
Cover	Average Teacher Salaries	<p>In accordance with A.R.S. §15-903(E), a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district.</p> <p><b>Budget Revision</b> Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.</p>	Yes
District Contact Info		<p>Fill in the contact information for all positions listed on this tab. If any of the positions don't exist at your district, please fill in the appropriate person to contact related to that topic.</p> <p><b>Budget Revision</b> Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.</p>	Yes
1	Line 9	<p><b>Budget Revision</b> 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
2	M&O for Food Service	<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 M&amp;O Fund any amounts that will be expended during the 2023 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>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 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>	Yes
3	Line 11	<p><b>Budget Revision</b> Line 11 should reflect total actual CSF expenditures as reported on the district's FY 2022 AFR.</p>	Yes

Page	Reference	Instructions	Revision Instructions
3	Line 13	<b>Budget Revision</b> This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2022 AFR for the CSF.	Yes
4	Footnote 5	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the FY 2023 school year for 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.  <b>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 & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes
7	General	For budget adoption, districts may apportion amounts on this page between the M&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.  Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).  <b>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 <b>cannot</b> be reallocated between M&O and UCO.	Yes
7	Line 1	After completing the Data Entry tab, the amount of the district RCL from the BSA55 tab, page 3 will pull to line 1.  <b>Budget Revision</b> For budget revision, the Data Entry tab should be revised and the recalculated RCL will pull to line 1. See budget revision instructions for the Data Entry tab.	Yes
7	Lines 2(a)-(c)	<b>Budget Revision</b> Compare the amount for District Additional Assistance (DAA) on lines 2(c) to the applicable amount calculated by ADE on page 1 of the most recent FY 2023 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 4 of the district's most recent FY 2023 BSA 55-1 report from ADE.	Yes
7	Lines 3(a)-(c)	<b>Budget Revision</b> If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&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.	Yes

Page	Reference	Instructions	Revision Instructions
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 previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Data Entry tab, Other Information section, lines 17 and 18. For the purposes of Small School Adjustment, districts should use prior year student count (2022 ADM). <b>Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</b></p> <p><b>Budget Revision</b> 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 in accordance with A.R.S. §15-949(A)(2), include the revised amount on this line and notify ADE of any approved increase via the email address below.</p>	Yes
7	Line 5	<p>Districts charging tuition for full-day kindergarten and summer school should <u>not</u> include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).</p> <p><b>Budget Revision</b> 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><b>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).</b></p>	Yes
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>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 2023 ADM15. The work sheets are available on ADE's website at the link below.</p>	Yes
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>Budget Revision</b> If the June 30, 2022, actual cash balance for the M&amp;O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised budget file, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2022 actual cash balance for the M&amp;O Fund was accurate, accommodation schools may revise this file for other changes.</p> <p>The Actual Budget Balance Carryforward displayed on Calculations tab, Calculation of M&amp;O Budget Balance Carryforward section, line 14.b should agree to the "Allowed Budget Balance Carry Forward" as reported on page 2 of the most recent FY 2022 BUDG75 Report.</p> <p>Record the district's actual cash balance for the M&amp;O Fund at June 30, 2022, on Data Entry tab, Accommodation District Information section, line 2. Finally, districts should recalculate lines 3 and 4 based on the revised RCL on BSA55 tab, page 3.</p> <p>Districts should compare the recalculated amount on line 15(e) of the Calculations tab to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes

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>Budget Revision</b></p> <p>A common school district not within a high school district (Type 03) should report any adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(M) and 15-951(A) and (F), on this line. (See Budget Revision instructions for Data Entry tab, Type 03 District Information section, line 2.)</p>	Yes
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that <b>have overexpended</b> in the FY 2022 M&amp;O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, <b>cannot record a budget balance carryforward.</b></p> <p>Districts should complete Data Entry page, Other Information section, lines 8 through 11. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2022 M&amp;O Fund ending cash balance or the actual 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 Calculation page, Calculation of M&amp;O Fund Budget Balance Carryforward section, line 13.</p> <p><b>Budget Revision</b></p> <p>Districts should compare the amount on line 8(c) to the allowable amount on the FY 2022 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>	Yes
7	Line 8(g)	<p>Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.</p> <p><b>Budget Revision</b></p> <p>Districts should compare the amount on this line to the applicable amounts on the FY 2022 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(i)	<p>Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract.</p> <p><b>Budget Revision</b></p> <p>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.</p>	Yes
7	Line 9	<p>Record adjustments to the General Budget Limit on these lines. 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. Districts that need assistance with the adjustments should contact ADE's budget team.</p> <p><b>Budget Revision</b></p> <p>Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2023 BUDG25, to determine if the amounts should be revised.</p>	Yes
7	Line 10	<p>For FY 2023, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6 provide total additional funding of \$75,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by <b>estimating</b> their portion of the increase by multiplying the district's percentage of statewide weighted student count, as reported on its most recent Classroom Site Fund Detail Report, by \$75,000,000. <b>However, actual amounts will vary and ADE will notify districts of the final amounts.</b> District CSF Detail Reports can be accessed at the first link below.</p> <p><b>Budget Revision</b></p> <p>Districts should compare actual additional funding received or expected to be received for the fiscal year to the amount reported on this line. The amount on this line cannot exceed the actual amount received for additional funding. Actual Prop 123 payment amounts can be accessed at the second link below.</p>	Yes

Page	Reference	Instructions	Revision Instructions
		<a href="https://www.azed.gov/finance/countyappor">https://www.azed.gov/finance/countyappor</a>	Yes
8	Line 2	<b>Budget Revision</b> Line 2, if required, should agree to the most recent FY 2022 BUDG75 Report, page 2, "Add to FY23 Expenditure Budget for (UNR), page 8, line 2" This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
8	Lines 3	<b>Budget Revision</b> Line 3 should agree to the most recent FY 2022 BUDG75 Report, page 2 "Unrestricted Capital Available for FY22." Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
8	Line 6	<b>Budget Revision</b> This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2022 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2022 UCO budget (budget page 4, line 10).	Yes
8	Line 8	<b>Budget Revision</b> Line 8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2022 AFR for the UCO Fund.	Yes
8	Line 9	The district should forward a copy of the award letter from ADOA's Division of School Facilities stating the specific amount being deposited in Fund 610, to ADE's School Finance budget team at the email address below.  <b>Budget Revision</b> Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
8	Line 10 continued	<b>Budget Revision</b> Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2023 BUDG25, to determine if the amounts should be revised.	Yes

Page	Reference	Instructions	Revision Instructions
Data Entry	Unweighted Student Count Line 2	<p><b>Prior Year ADM</b> FY 2022 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA).</p> <p>Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from the ADM20 report, available on ADE's website.</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 in grades 9-12 actually taught by the Type 03 district, if any.</p> <p><b>Budget Revision</b></p> <p>Districts should update amounts on this line to reflect 2022 100th-day ADM as reported on the ADM20 report.</p>	Yes
Data Entry	Unweighted Student Count Lines 3, 4, and 5	<p><b>Current Year ADM</b> Current year ADM amounts are used to calculate the group A weighted student count and the weighted student count for the BSL calculation on the BSA55 page.</p> <p>For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2023. There are no ADE reports available to refer to at the time of budget adoption for these 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 in grades 9-12 that will be taught by the Type 03 district, if any.</p> <p><b>Budget Revision</b></p> <p>Districts should update amounts on these lines to reflect 2023 100th-day ADM as reported on the ADM20 report, available on ADE's website.</p>	Yes
Data Entry	Student Count by Category Lines 7 through 20	<p>For budget adoption, districts should estimate the FY 2023 student count for these lines.</p> <p><b>Budget Revision</b></p> <p>After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports:</p> <p><b>K-3 Student Counts for both the K-3 &amp; K-3 Reading support level weights: ADM20</b></p> <p><b>ELL: ELL20</b></p> <p><b>Children with Disabilities: SPED20</b></p>	Yes
Data Entry	Other Information Line 1a Continued	<p>If the district enters amounts for capital transportation adjustment on lines 1.a through 1.c these amounts are included in the DAA Adjustment line on the BSA55 tab, page 4. These amounts will cause a discrepancy between the DAA Adjustment shown on the BSA55 tab and the amount reported on the District's actual BSA 55-1 report until the capital transportation amounts are manually loaded into the BSA system by ADE, which usually occurs in March.</p>	Yes

Page	Reference	Instructions	Revision Instructions
Data Entry	Other Information Line 2	<p>This line should be left blank for budget adoption.</p> <p><b>Budget Revision</b></p> <p>If a school provides instructional time in a remote setting beyond the thresholds prescribed in A.R.S. §15-901.08(C)(3)(b)(i) in any school year, ADE will calculate the adjustment amount to include on this line for final budget revisions in accordance with A.R.S. §15-901.08(D), if any.</p>	Yes
Data Entry	Other Information Line 8	<p>This line should be left blank for budget adoption. Once the BUDG75 Report is available, districts may 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 10(a) through 10(e) below.</p>	Yes
Data Entry	Other Information Line 9	<p>For budget adoption, M&amp;O actual expenditures should be based upon the FY 2022 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year including encumbrances.</p> <p><b>Budget Revision</b></p> <p>Enter actual total M&amp;O Fund expenditures, as reported on the district's FY 2022 AFR.</p>	Yes
Data Entry	Type 03 District Information Line 2 Continued	<p>This section allows common school districts not within a high school district (Type 03) 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 the budget year is to be provided by the District of Attendance by May 1 of the current year.</p> <p><b>Budget Revision</b></p> <p>The final amounts for all districts must be included on lines 2.f through 2.j. The total tuition adjustment (difference between lines 2.a through 2.e and lines 2.f through 2.j) will pull automatically to the calculation of the DSL and RCL.</p> <p>Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly in lines 2.f through 2.j before May 15. Lines 2.a through 2.e should <b>not</b> be revised. (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.)</p> <p>Districts should not include amounts for expenditures that are to be made from the Impact Aid Fund.</p>	Yes
BSA55	General	<p>Amounts entered on the Data Entry page will automatically populate the appropriate fields on the BSA55 page. Districts should compare and, when necessary, revise budgeted amounts to agree to the district's BSA 55-1 report, after it is issued by ADE.</p>	Yes