

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 2017	Budget FY 2018	
100 Regular Education											
1000 Instruction	1.	18.63	21.16	978,410	264,833	76,300	13,520	8,000	1,086,278	1,341,063	23.5%
2000 Support Services											
2100 Students	2.	2.00	2.50	89,596	23,548	5,592	1,400		102,266	120,136	17.5%
2200 Instructional Staff	3.	2.50	1.50	60,994	25,730	79,790	6,100		155,808	172,614	10.8%
2300 General Administration	4.	1.00	2.00	115,000	24,467	25,250	1,500	3,000	161,527	169,217	4.8%
2400 School Administration	5.	3.00	2.50	187,982	54,608	13,800	2,000	0	270,710	258,390	-4.6%
2500 Central Services	6.	2.75	2.75	166,844	51,644	101,869	3,899	5,000	334,608	329,256	-1.6%
2600 Operation & Maintenance of Plant	7.	2.83	5.33	184,669	34,247	90,000	128,500	500	400,030	437,916	9.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00			0				0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	1,000	297				0	1,297	--
620 School-Sponsored Athletics	11.	0.00	0.00	29,860	6,507	2,500	7,700	20,500	24,750	67,067	171.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	32.71	37.74	1,814,355	485,881	395,101	164,619	37,000	2,535,977	2,896,956	14.2%
200 and 300 Special Education											
1000 Instruction	15.	7.50	7.17	205,765	54,638	2,000	2,100		266,258	264,503	-0.7%
2000 Support Services											
2100 Students	16.	0.00	0.00	0	0	58,505			2,000	58,505	2825.3%
2200 Instructional Staff	17.	1.00	1.00	93,000	22,542	1,200			117,784	116,742	-0.9%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,900			200	1,900	850.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	8.50	8.17	298,765	77,180	63,605	2,100	0	386,242	441,650	14.3%
400 Pupil Transportation	25.	3.00	2.50	98,649	35,663	17,000	32,500	0	193,707	183,812	-5.1%
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	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	7,000	1,508	449	1,000		0	9,957	--
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	44.21	48.41	2,218,769	600,232	476,155	200,219	37,000	3,115,926	3,532,375	13.4%

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	298,819	399,479	1.
2. Gifted Education	36,313	32,813	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	841	5.
6. Vocational and Technical Education (non-JTED)	51,110	8,517	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	386,242	441,650	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17
Staff-Pupil 1 to 13

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
27.00	29.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	18800
All Funds - Federal	6330	1,800

FY 2018 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) \$ -

(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))

Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	28.00
2. Number of teachers eligible for increase (FY 2018 FTE)	27.60
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$697,905
4. Total FY 2017 eligible teachers' salaries	\$754,369
5. 1.06% salary increase (line 4 times 1.06%)	\$7,996
6. Employer share of retirement system expense for increase on line 5	\$919
7. Employer share of FICA expense for increase on line 5	\$612
8. Total amount needed to fund lines 5-7 (sum of lines 5-7)	\$9,527

(to Work Sheet C, Line XIII)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2017	Budget FY 2018	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1	22,100	19,052				21,009	41,152	95.9%
2100 Support Services - Students	2	1,000	327				975	1,327	36.1%
2200 Support Services - Instructional Staff	3	400					1,710	400	-76.6%
Program 100 Subtotal (lines 1-3)	4	23,500	19,379				23,694	42,879	81.0%
200 and 300 Special Education									
1000 Instruction	5	4,880	1,004				6,251	5,884	-5.9%
2100 Support Services - Students	6						0	0	0.0%
2200 Support Services - Instructional Staff	7						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8	4,880	1,004				6,251	5,884	-5.9%
Other Programs (Specify)									
1000 Instruction	9						0	0	0.0%
2100 Support Services - Students	10						0	0	0.0%
2200 Support Services - Instructional Staff	11						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13	28,380	20,383				29,945	48,763	62.8%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14	52,020	10,094				67,302	62,114	-7.7%
2100 Support Services - Students	15						0	0	0.0%
2200 Support Services - Instructional Staff	16						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17	52,020	10,094				67,302	62,114	-7.7%
200 and 300 Special Education									
1000 Instruction	18	9,438	1,471				0	10,909	--
2100 Support Services - Students	19						0	0	0.0%
2200 Support Services - Instructional Staff	20						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21	9,438	1,471				0	10,909	--
Other Programs (Specify)									
1000 Instruction	22						0	0	0.0%
2100 Support Services - Students	23						0	0	0.0%
2200 Support Services - Instructional Staff	24						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26	61,458	11,565				67,302	73,023	8.5%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27	32,700	11,678	0			58,859	44,378	-24.6%
2100 Support Services - Students	28	2,001	634				0	2,635	--
2200 Support Services - Instructional Staff	29						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30	34,701	12,312	0	0		58,859	47,013	-20.1%
200 and 300 Special Education									
1000 Instruction	31	10,865	3,117				0	13,982	--
2100 Support Services - Students	32						0	0	0.0%
2200 Support Services - Instructional Staff	33						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34	10,865	3,117	0	0		0	13,982	--
530 Dropout Prevention Programs									
1000 Instruction	35						0	0	0.0%
Other Programs (Specify)									
1000 Instruction	36						0	0	0.0%
2100, 2200 Support Serv Students & Instructional Staff	37						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39	45,566	15,429	0	0		58,859	60,995	3.6%
Total Classroom Site Funds (lines 13, 26, and 39)	40	135,404	47,377	0	0	0	156,106	182,781	17.1%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

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 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	45,062	35,000			0	155,332	80,062	-48.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	3,000	15,650				13,000	18,650	43.5%
2300, 2400, 2500, 2900 Administration	4.	0		42,000			0	49,500	42,000	-15.2%
2600 Operation & Maintenance of Plant	5.			70,000			0	46,000	70,000	52.2%
2700 Student Transportation	6.			151,000			0	36,100	151,000	318.3%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.			0				0	0	0.0%
5000 Debt Service	9.					0		34,436	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	48,062	313,650	0	0	0	334,368	361,712	8.2%

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)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$0.00
6642 Textbooks	10,000
6643 Instructional Aids	38,062
673X Furniture and Equipment	28,000
673X Vehicles	200,000
673X Tech Hardware & Software	82,650

(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.

\$0.00

(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	
Total Fund Expenditures	1	334,368	361,712	0		0	0	0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2	0		0		0		0		2.
6200 Employee Benefits	3	0		0		0		0		3.
6450 Construction Services	4	0		0		0		0		4.
6710 Land and Improvements	5	0		0		0		0		5.
6720 Buildings and Improvements	6	0		0		0		0		6.
673X Furniture and Equipment	7	91,100	28,000	0		0		0	0	7.
673X Vehicles	8	0	200,000	0		0		0		8.
673X Technology Hardware & Software	9	89,000	82,650	0		0		0	0	9.
6831, 6832 Redemption of Principal	10	33,033		0		0		0		10.
6841, 6842, 6850 Interest	11	1,403	0	0		0		0		11.
Total (lines 2-11)	12	214,536	310,650	0	0	0	0	0	0	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	214,536	310,650	0		0		0		15.
Total (lines 13-15, must equal line 12)	16	214,536	310,650	0	0	0	0	0	0	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 2018 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

- 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

- 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 (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
6000	0.00	0.00	57,060	57,060
6000	0.00	0.00	21,292	21,326
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	1.00	1.00	18,017	18,017
6000	0.00	0.00	0	0
6000	0.00	0.00	92,961	92,961
6000	0.00	0.00	5,029	5,029
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	3,221	3,221
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	50,000	50,000
6000	2.50	2.50	524,995	613,675
6000	0.00	0.00	66,614	66,614
	3.50	3.50	839,189	927,903
6000	0.00	0.00	657	657
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	2,500
	0.00	0.00	657	3,157
	3.50	3.50	839,846	931,060

	Prior FY	Budget FY
6000	7,081	7,081
6000	7,081	7,081
6000	0	0
6000	0	0
	14,162	14,162

OTHER FUNDS

- 1. 050 County, City, and Town Grants
- 2. 071 Structured English Immersion (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 & Tech. Ed. & Voc. Ed. 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 Joint Technical Education
- 24. 639 Impact Aid Revenue Bond Building
- 25. 650 Gifts and Donations-Capital
- 26. 660 Condemnation
- 27. 665 Energy and Water Savings
- 28. 686 Emergency Deficiencies Correction
- 29. 691 Building Renewal Grant
- 30. 700 Debt Service
- 31. 720 Impact Aid Revenue Bond Debt Service
- 32. Other 855-Employee Insurance

INTERNAL SERVICE FUNDS 950-989

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

	Prior FY	Budget FY
6000	0	0
6000	116,012	101,868
6000	0	0
6000	0	0
6000	172,148	177,148
6000	0	0
6000	0	0
6000	0	0
6000	16,450	16,450
6000	155,080	117,858
6000	0	0
6000	0	0
6000	0	0
6000	0	0
6000	0	0
6000	0	0
6000	0	0
6000	292,977	262,455
6000	0	0
6000	0	0
6000	26,083	45,349
6000	0	0
6000	0	0
6000	0	0
6000	96,036	92,802
6000	0	0
6000	0	45,000
6000	0	0
6000	0	0
6000	50,000	50,000
6000	0	0
6000	3,000	3,000
6000	0	0
6000	0	0

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

\$ -

DISTRICT NAME Grand Canyon USD 4

COUNTY Coconino

CTD NUMBER 030204000

VERSION Revised #2

CALCULATION OF FY 2018 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 1,921,331	\$ 1,921,331	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 156,751		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	44,687		
(c) Total DAA (line 2 a minus 2 b)	\$ 112,064		112,064
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		179,987	
(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 Work Sheet K)		1,500,000	
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		7,474	
(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 2016 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)			
(h) Excessive Property Tax 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		(92,802)	
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		16,385	
11. FY 2018 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 3,532,375	
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 A.11)			\$ 112,064

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

DISTRICT NAME Grand Canyon USD 4 COUNTY Coconino CTD NUMBER 030204000
 VERSION Revised #2

**CALCULATION OF FY 2018 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$	334,368
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$	334,368
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$	334,368
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	334,368
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	86,273
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.	\$	248,095
8. Interest Earned in Fund 610 in FY 2017	\$	1,553
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	0
10. Adjustment to UCBL for FY 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:	\$	0
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	0
(c) ADM/Transportation Audit Adjustment	\$	0
(d) Other:	\$	0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	112,064
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	361,712

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	29,945	67,302	58,859	156,106
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	29,945	62,329	58,859	151,133
3. Unexpended Budget Balance (line B.1 minus B.2)	0	4,973	0	4,973
4. Interest Earned in the Classroom Site Fund in FY 2017	62	90	0	152
5. FY 2018 Classroom Site Fund Allocation (provided by ADE, based on \$386) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	33,930.67	67,861.33	67,861.33	169,653.33
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	14,770	98	(6,867)	8,001
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	48,763	73,023	60,995	182,780

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
 (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
 (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

**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 2017	Budget FY 2018	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.00	55,200	11,040					91,474	66,240	-27.6%
2000 Support Services											
2100 Students	2.	0.00							12,499	0	-100.0%
2200 Instructional Staff	3.	0.00			4,000	1,224			11,644	5,224	-55.1%
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							395	0	-100.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	1.00	0.00	55,200	11,040	4,000	1,224	0	116,012	71,464	-38.4%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

DISTRICT NAME Grand Canyon Unified School Dis COUNTY Coconino

CTD NUMBER 030204000



VERSION Revised #2
DATE 5/14/2018

**BUDGET WORK SHEETS
FOR FISCAL YEAR 2018**

	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 Override for a District No Longer Eligible for Small School Adjustment	10
L.	Impact Aid Fund (ESEA, Title VIII)	11
M.	Maintenance and Operation Fund Budget Balance Carryforward	12
O.	Tuition Out for High School Students	13
S.	Equalization Assistance for an Accommodation School	14

DISTRICT NAME Grand Canyon Unified School District COUNTY Coconino CTD NUMBER 030204000

B. WORK SHEET FOR FY 2018 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §§15-943 and 15-943.02)

A. Unweighted Student Count

All districts must complete lines A.1 through A.5 below.

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S.

§15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

Prior Year ADM (A.R.S. §15-901)

1. FY 2017 100th-Day ADM (to Work Sheet H)

Current Year ADM (A.R.S. §15-943)

2. FY 2018 Estimated Non-AOI Student Count

3. FY 2018 Estimated AOI Full-Time Student Count

4. FY 2018 Estimated AOI Part-Time Student Count

5. Total FY 2018 Estimated Student Count

PSD	K-8	9-12	TOTAL
0.000	195.637	78.250	273.887
0.000	202.228	71.486	273.714
			0.000
			0.000
0.000	202.228	71.486	273.714

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5) 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
Student Count (from line A.5)	- 202.228			
Difference	= 297.772			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.149			
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 1.507			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5) 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
Section A student count multiplied by Section B support level weight.

- PSD
- K-8
- 9-12
- Total Group A Weighted Student Count (to Work Sheet C and C2)

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
0.000			x 1.450	= 0.000		
202.228	0.000	0.000	x 1.507	= 304.758	0.000	0.000
71.486	0.000	0.000	x 1.669	= 119.310	0.000	0.000
273.714	0.000	0.000			0.000	0.000

DISTRICT NAME Grand Canyon Unified School Dist COUNTY Coconino CTD NUMBER 030204000

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
273.714				424.068

I. A. FY 2018 Non-AOI Student Count (from Work Sheet B, line C.4)

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)

0.000	x	4.771	=	0.000
66.315	x	0.060	=	3.979
66.315	x	0.040	=	2.653
22.725	x	0.115	=	2.613
2.000	x	6.024	=	12.048
0.000	x	5.833	=	0.000
0.000	x	7.947	=	0.000
1.000	x	3.158	=	3.158
0.000	x	6.773	=	0.000
0.000	x	3.595	=	0.000
56.590	x	0.003	=	0.170
0.000	x	4.822	=	0.000
0.000	x	4.421	=	0.000
0.000	x	4.806	=	0.000
214.945				24.621
				448.689
				(I.A + I.B.15, this column)

II. FY 2018 Non-AOI Weighted Student Count

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

III. FY 2018 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2018 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)		448.689
VI. A. Base Level Amount <u>\$3,683.27</u> - To include Teacher Compensation, use Base Level of <u>\$3,729.31</u> (A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)		\$ 3,729.31
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here <input type="checkbox"/> to calculate.		\$
C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		\$ 3,729.31
VII. Result (line V x VI.C)		\$ 1,673,300.37
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)		1.0064
IX. Result (line VII x VIII)		\$ 1,684,009.49
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		\$ 0.00
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)		\$ 0.00
XII. FY 2016 Nonfederal Audit Service Actual Expenditures (2) \$ <u>18,240.00</u> x 1.00	=	\$ 18,240.00
XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33)		\$ 9,527.00
XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)		\$ 1,711,776.49
Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)		
	K-3	\$ 14,933.89
	K-3 Reading	\$ 9,957.18

(1) Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Enter the FY 2016 nonfederal audit expenditures on line XII.

Enter the FY 2016 federal audit expenditures from all funds to the right (should agree to FY 2016 AFR) \$ 18,240.00

Enter the total FY 2016 audit expenditures from all funds to the right. \$ 0.00

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 XII or in this footnote.

DISTRICT NAME Grand Canyon Unified School District

COUNTY Coconino

CTD NUMBER 030204000

D. WORK SHEET FOR FY 2018 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2017, Ch. 304, §5, 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 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

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 2017 Approved Daily Route Miles	228,000
B. Number of Eligible Students Transported in FY 2017	105,000
C. Approved Daily Route Miles per Eligible Student Transported (I.A + I.B)	2.171
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	41,040.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens	\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes	\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 106,293.60
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 19,132.85
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2016 to Transport Pupils w/Disabilities for Extended School Year	0.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year	0.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)	\$ 125,426.45
VI. Support Level Change	
A. FY 2017 Transportation Support Level	\$ 113,642.50
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 11,783.95

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 209,554.13
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 221,338.08
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 150,511.74
C. Adjusted FY 2018 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 209,554.13
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 209,554.13

DISTRICT NAME Grand Canyon Unified School Distr COUNTY Coconino CTD NUMBER 030204000

E. WORK SHEET FOR FY 2018 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947, 15-905.J, and 15-951)

CALCULATION OF THE DSL

I. FY 2018 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV)	\$ <u>1,711,776.49</u>
II. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, 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. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ <u>0.00</u>
IV. FY 2018 Transportation Support Level (from Work Sheet D, line V)	\$ <u>125,426.45</u>
V. FY 2018 District Support Level (sum of lines I through IV)	\$ <u>1,837,202.94</u>

CALCULATION OF THE RCL

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>1,711,776.49</u>
VII. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, 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>
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ <u>0.00</u>
IX. FY 2018 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>209,554.13</u>
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ <u>1,921,330.62</u>

F. WORK SHEET FOR FY 2018 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 2018 District Support Level (line I + Work Sheet E, line V)	\$ <u>0.00</u>
III. FY 2018 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ <u>0.00</u>

G. WORK SHEET FOR FY 2018 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, Part I or Part III, 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 2018 DISTRICT ADDITIONAL ASSISTANCE (DAA)
 (A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2017, Ch. 304, §§10 and 12)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. Student Count: .001 - 99.999 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts) DAA per Student Count	\$ 544.58	\$ 601.24
II. Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 195.637	- 0.000
C. Difference	= 304.363	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.091	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 1.369	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 532.88	= \$ 0.00
III. Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. Student Count: 600.000 or More & JTED (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts) DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	0.000	195.637	78.250
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 532.88	x \$ 601.24
C. Unadjusted DAA (V.A x V.B)	= \$ 0.00	= \$ 104,251.04	= \$ 47,047.03
VI. District Additional Assistance Growth Factor			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		273.887	
B. FY 2017 Student Count (2016 ADM)		+ 279.945	
C. FY 2018 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9784	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 0.00	\$ 104,251.04	\$ 47,047.03
B. DAA 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 2018 DAA with growth factor applied (VII.A x VII.B)	= \$ 0.00	= \$ 104,251.04	= \$ 47,047.03
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			78.250
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 5,452.46
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 52,499.49
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 13,701.05
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 38,798.44
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 104,251.04
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 30,986.01
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 73,265.03
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

DISTRICT NAME Grand Canyon Unified School District COUNTY Coconino CTD NUMBER 030204000

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2018 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	0.000	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	304.758	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	304.758 <small>(I.A.1 + I.A.2)</small>	119.310 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		424.068
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.7187	0.2813
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 1,837,202.94
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	- \$ 0.00	
C. Adjusted DSL/RCL (II.A - II.B)		\$ 1,837,202.94
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 1,320,397.75	\$ 516,805.19
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 73,265.03 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 38,798.44 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 1,393,662.78	\$ 555,603.63
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 147,845.62	\$ 147,845.62
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$ 0.00	\$ 0.00
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 53,262.41	\$ 53,262.41
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 201,108.03	\$ 201,108.03
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 406,921.99	\$ 406,921.99
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	\$ 986,740.79	\$ 148,681.64
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)	\$ 0.00	\$ 0.00
(1) Laws 2017, Ch. 304, §13, requires a joint technical education district (JTED) with 2017 ADM of more than 2,000 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 is This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.		\$ 0.00 <small>(Equalization Base using 2017 ADM x 4.5%)</small>
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	\$ 0.00	
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	\$ 0.00	
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ 0.00	
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00	
E. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00	
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00	
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)	\$ 0.00	

DISTRICT NAME Grand Canyon Unified COUNTY Coconino CTD NUMBER 030204000

**M. WORK SHEET FOR CALCULATION OF THE FY 2018 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2017 latest revised Budget, page 7, line 11)	\$ 3,115,926.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$ (100.00)
	c.	Adjusted GBL	<u>\$ 3,115,826.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 3,115,926.00
	b.	Adjustments to the GBL (from line 1.b)	\$ (100.00)
	c.	Adjusted Budgeted Expenditures	<u>\$ 3,115,826.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 3,115,826.00</u>
4.		M&O actual expenditures	<u>\$ 3,108,352.00</u>
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this Work Sheet.)	<u>\$ 7,474.00</u>

Note: For lines 6.a through 6.f deduct the FY 2017 actual expenditures from the budget amount. If the result is negative, enter zero.

	FY 2017 Budget	-	Actual	=	Unexpended Budget
6.	a.		\$ 0.00	-	\$ 0.00
	b.		\$ 0.00	-	\$ 0.00
	c.		\$ 0.00	-	\$ 0.00
	d.		\$ 0.00	-	\$ 0.00
	e.		\$ 0.00	-	\$ 0.00
	f.		\$ 0.00	-	\$ 0.00
	g.		Total Budget Balance Deductions [Add lines 6.a through 6.f.]		<u>\$ 0.00</u>
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.g)		<u>\$ 7,474.00</u>
8.			Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2017 M&O Fund ending cash balance)		<u>\$</u>
9.			Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]		<u>\$ 7,474.00</u>