

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
Superintendent of
Public Instruction



STATE OF ARIZONA

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SCHOOL FINANCE MEMORANDUM 08-024

TO: District Superintendents, District Business Managers and Career Ladder Program Directors
FROM: Philip Williams, Deputy Associate Superintendent of School Finance
DATE: September 20, 2007
SUBJECT: FY 2008 Career Ladder Budget Capacity Calculations and Posting of Reports
Pursuant to ARS §15-918 through ARS §15-918.05.

The FY 2008 Career Ladder Reports are posted on the School Finance website at:

http://www.ade.az.gov/schoolfinance/Reports/CareerLadder_OPIP/

Please review ARS §15-918 and ARS §15-918.02 for determining appropriate Career Ladder expenditures.

Note that the portion of district sudden growth attributable to the Career Ladder base level amount will be included in the Career Ladder Budget Capacity calculations after FY 2008 100th day. Please note the inclusion of the "Sudden Growth Weighted Student Count" and the "Career Ladder Growth Budget Capacity" on the FY 2008 Career Ladder reports.

These Career Ladder Reports will be updated to include your 100th Day Sudden Growth Weighted Student Count immediately after the April 15, 2008 apportionment so as to provide assistance in the preparation of May 15, 2008 final budget revisions. These amounts will again be revised once the FY 2008 Growth Recalculation is complete by fall 2008. Please note that the FY08 Preliminary Career Ladder Budget Capacity includes a Roundup function to ensure that the calculated value matches what is calculated in the budget system.

Also, in accordance with Arizona Revised Statutes §15-393 and the requirements of USFR Memorandum No. 219, all revenues received from a Joint Technological Education District (JTED), including Career Ladder revenues, must be recorded in an Intergovernmental Agreement Fund such as Fund 955. **Please note that districts must record revenues received from a JTED in Fund 596 starting in FY 2008.** Questions regarding USFR Memorandum No. 219 and the appropriate use of JTED monies, including Career Ladder monies passed through the JTED, should be directed to the Office of the Auditor General, Accounting Services Division. ADE School Finance will not be considering these JTED Career Ladder expenditure amounts in your Career Ladder unexpended budget carry forward calculation. The Career Ladder Program area, however, will require that these Career Ladder expenditures be reported on their budget template.

If you have any questions or concerns regarding your reports or the information included in this memorandum, please contact Jill Heikkila at 602-542-3303 or by email at Jill.Heikkila@azed.gov or for Career Ladder Program information please contact Patty Hardy at Patty.Hardy@azed.gov.