

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

- R E V I S E D -
SCHOOL FINANCE MEMORANDUM 09-033

TO: Superintendents, Business Managers, Administrators, and SAIS Technology Coordinators

FROM: Vicki Salazar, Associate Superintendent of Business and Finance

DATE: March 18, 2009

SUBJECT: Publication of FY 2009 School Finance Procedures Manual

The School Finance Procedures Manual, published by the Arizona Department of Education (ADE) under the cooperative efforts of School Finance, Audit, and the Legislative Guidelines Units, will be available for use on the ADE Website from <http://www.ade.az.gov/Guidelines/SchoolFinance/>. For your convenience, the manual has also been included as an attachment to this memo.

An explanation begins on page 21 of the School Finance Procedures Manual covering the reporting of attendance through absences. Not included in this manual is a recently implemented process whereby ADE is granting hardship exceptions to LEAs unable to report in absences. To request this exception, you must submit all the information detailed in the Hardship Exception Request Information document to ADE via email by the deadline of April 15, 2009. This exception will cover only data submissions through June 30, 2010. Hardship requests are subject to review and will be approved on a discretionary basis by ADE.

The purpose of this manual is to provide guidance to all district and charter schools throughout the State of Arizona on the rules and regulations they must follow in reporting information to the School Finance Unit of ADE. The scope is to cover information and processes relevant to reporting data to the School Finance Unit as it impacts a school's receipt of state funding. References to statutes are provided frequently but all who submit information should endeavor to become knowledgeable of the laws that districts and charters are bound to observe. As legislative or system changes occur, this document will be updated accordingly. For fiscal years prior to 2009, these procedures were previously published in the Instructions for Required Reports (IRR). The procedures published in this manual are in effect for the entire fiscal year of 2009 (July 1, 2008 – June 30, 2009) unless a hardship exception to report attendance through absences has been granted.

The version number on the cover page will help public schools identify the revision of the published document. (E.g. Version 09.01.95)

- The first set of numbers indicates the effective fiscal year for the published procedures.
- The second set of numbers indicates the public release revision. Any change to the document that could affect the interpretation or clarification of procedures and guidelines as it relates to an audit will increment the release version number. Such changes will also be highlighted in the document. ADE will try to limit the number of release revisions as much as possible.
- The last set of numbers indicates the internal changes revision. There may be some other minor changes to the document throughout the fiscal year.

Another notice will be sent to the field if there is a public release revision.

Any questions relating to this memo may be directed to Teddy Dumlao at via email at Teddy.Dumlao@azed.gov.