

**ARIZONA DEPARTMENT OF EDUCATION**

**Tom Horne**  
Superintendent of  
Public Instruction



STATE OF ARIZONA

School Finance  
1535 West Jefferson  
Phoenix, Arizona 85007  
(602)-542-5695  
(602)-542-3099 fax

**SCHOOL FINANCE MEMORANDUM 09-011**

**TO:** District Superintendents, District Business Managers and Career Ladder Program Directors

**FROM:** Vicki Salazar, Associate Superintendent of Business and Finance

**DATE:** September 17, 2008

**SUBJECT:** FY 2009 Changes in Career Ladder Budget Capacity Calculations and Posting of Reports Pursuant to A.R.S. § 15-918 through 15-918.05.

The FY 2009 Career Ladder Reports are posted on the School Finance website at:

[http://www.ade.az.gov/schoolfinance/Reports/CareerLadder\\_OPIP/](http://www.ade.az.gov/schoolfinance/Reports/CareerLadder_OPIP/)

Please review A.R.S. § 15-918 and 15-918.02 for determining appropriate Career Ladder expenditures.

For FY 2009, ADE School Finance is calculating the Career Ladder Growth amount to assist you in your budget planning processes. There is a line under "Weighted Student Count" to capture the Sudden Growth Weighted Student Count and a line under "Final Career Ladder Budget Capacity" indicating the Career Ladder Growth Budget Capacity that is included in the Final Career Ladder Budget Capacity.

These Career Ladder Reports will be updated to include your 100<sup>th</sup> Day Sudden Growth Weighted Student Count immediately after the April 15, 2009 apportionment in order to provide assistance in the preparation of May 15, 2009 Final Budget Revision. These amounts will again be revised once the FY 2009 Growth Recalculation is complete.

The Career Ladder Unexpended Budget Carry forward is subtracted from the total M&O Fund Budget Balance Carry forward prior to the 4% carry forward limit calculation. Reference A.R.S. § 15-918 and 15-918.02 for appropriate usage of additional "Growth" Career Ladder dollars.

In accordance with A.R.S. § 15-393, as well as 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 596. 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 reports or the information included in this memorandum, please contact Jill Barragan at 602-542-8244 or by email at [Jill.Barragan@azed.gov](mailto:Jill.Barragan@azed.gov) or for Career Ladder Program information please contact Beth Driscoll at [Beth.Driscoll@azed.gov](mailto:Beth.Driscoll@azed.gov).