

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

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SCHOOL FINANCE MEMORANDUM 07-027

TO: District Business Managers and Charter School Administrators

FROM: Philip Williams
Deputy Associate Superintendent of School Finance

DATE: October 12, 2006

SUBJECT: FY 2006 School by School Current Expenditures

Pursuant to A.R.S. §15-746(A)(4), current expenditures must be included in all School Report Cards. Current expenditures are defined as: (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services-students, and (5) all other support services and operations.

Current expenditures include expenditures from all funds/projects for elementary and secondary education. Current expenditures do not include expenditures for land and improvements, facilities acquisition and construction, buildings and improvements, furniture, equipment, technology, and vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and nonpublic school programs (e.g., adult/continuing education, community college education, community services, and day care centers).

The form is available for download at <http://www.ade.az.gov/schoolfinance/Forms/Budgets/>. When completed, the files must be uploaded via the Common Logon, School Finance Upload (Budgets/AFR). Be sure to save the file locally prior to completing.

Expenditures recorded at a district level should be allocated to applicable schools using a method, determined by the district, to most accurately reflect actual costs.

When completed, the file must be submitted via the ADE Common Logon, School Finance File Upload (Budget/AFR). Select Fiscal Year: 2006, File Type: Excel(.xls), Type and Version: 2006 Current Expenditures - School Level - Actual, and browse to the file to be uploaded.

Districts and charters with only 1 school/site and which have completed the corresponding information on the submitted district/charter holder level AFR are not required to submit this report.

Please call School Finance at (602) 542-5695 (e-mail schoolfinance@ade.az.gov) with questions on this form.

From USFR Memorandum 225 and USFRCS Memorandum 67,

Current Expenses by Category (Section H)

Current expenses required to be reported include all expenses for elementary and secondary education excluding outlays for facilities acquisition and construction and debt retirement. Current expenses do not include expenses for nonpublic school programs (e.g., adult/continuing education, community college education, community services, etc.).

The following table presents the current expenses by account codes that should be included in each of the reporting categories. Do not include expenses coded to Program Codes 700, 800, and 900.

REPORTING CATEGORY	CHART OF ACCOUNTS
Classroom Instruction excluding Classroom Supplies	(Function 1000) less (Function 1000, Object Code 6600)
Classroom Supplies	Function 1000, Object Code 6600
Administration	Functions 2300, 2400, 2500, and 2800
Support Services—Students	Function 2100
Nonstudent Support Services and Operations	Functions 2200, 2600, 2700, 2900, 3100, and 3400