

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Window Rock Unified District

Description	ADE Calculated	District Amount	Difference
Budget Adoption Date			
Budget Revision Date			
Comments, concerns, and questions about the content, the design, or the results of this FY 2010 budget analysis should be e-mailed to SFBudgetTeam@azed.gov.			
Maintenance & Operations			
Regular Education, 100	15,323,037	15,323,038	(1)
Special Education, 200	2,728,866	2,728,866	0
Special Education Disability, 300	480,069	480,069	0
Transportation, 400	1,321,165	1,321,165	0
Desegregation, 510	632,088	632,088	0
Special K-3 Program Override, 520	479,813	479,813	0
Dropout Prevention Programs, 530	0	0	0
Joint Voc. & Technology Center, 510	0	0	0
Total M&O Expenditures Budgeted	20,965,038	20,965,040	(2)
Special Education Programs by Type (M&O Only)	2,997,108	3,208,935	(211,827)
Special Ed Budgeted - Special Ed (Page 2)	3,208,935	3,208,935	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	4,706,372	4,706,372	0
Soft Capital Allocation	583,979	583,979	0
General Budget Limit			
Base Support Level	12,113,022	11,914,627	198,395
Transportation Revenue Control Limit	2,839,770	2,839,770	0
Type 03 Tuition	0	0	0
<small>ADE column includes values from most recent APOR55, District column includes values from most recent Worksheet processed</small>			
Revenue Control Limit (RCL)	14,952,792	14,754,397	198,395
Growth - Preliminary Based on 40th Day <small>(Preliminary Growth reflected based on an Advance for Growth)</small>	0	0	0
Type 03 Tuition Adjustment	**N/A	0	**N/A
Adjusted RCL	14,952,792	14,754,397	198,395
Adjusted RCL in M&O	14,754,397	14,754,397	0
Adjusted RCL in Unr Cap	198,395	0	198,395
Capital Outlay Revenue Limit (CORL) Total	649,125	648,488	637
Capital Outlay Revenue Limit (CORL) M&O	0	0	0
Capital Outlay Revenue Limit (CORL) Unr Cap	649,125	648,488	637
Maintenance and Operations Override	1,474,397	1,474,397	0
Capital Override	0	0	0
Special K-3 Override (M&O)	479,813	479,813	0
Special K-3 Override (Capital)	0	0	0
Small School Adjustment (M&O)	0	0	0
Small School Adjustment (Unrestricted Capital)	0	0	0
Tuition Private M&O	**N/A	0	**N/A
Tuition Private Unrestricted	**N/A	0	**N/A
Tuition Other AZ Districts M&O	**N/A	0	**N/A
Tuition Other AZ Districts Unrestricted	**N/A	0	**N/A
Tuition Out of State Districts M&O	**N/A	0	**N/A
Tuition Out of State Districts Unrestricted	**N/A	0	**N/A
Cert of Ed Convenience M&O	**N/A	0	**N/A
Cert of Ed Convenience Unrestricted	**N/A	0	**N/A
State Assistance (15-976) M&O	**N/A	0	**N/A
State Assistance (15-976) Unrestricted	**N/A	0	**N/A

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Add-on for Children w/Disabilities and Indian Students M&O	3,128,312	2,815,481	312,831
Add-on for Children w/Disabilities and Indian Students Unrestricted	0	0	0
Add-on for Children in Military Reservation Accomodation Schools (M&O)	0	0	0
Add-on for Children in Military Reservation Accomodation Schools (Capital)	0	0	0
Administrative Costs M&O	26,000	26,000	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	632,088	632,088	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	597,170	619,479	(22,309)
Dropout Prevention	0	0	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0
Interest Expenses for Deferred/Delayed Payments M&O	3,213	0	3,213
Interest Expenses for Deferred/Delayed Payments Unrestricted	0	0	0
For details on interest expenses go to http://www.ade.az.gov/schoolfinance/spreadsheets/deferredpayment.xls			
Registered Warrant Exp M&O	0	0	0
Registered Warrant Exp Unrestricted	0	0	0
Joint Voc & Tech Center M&O	0	0	0
Joint Voc & Tech Center Unrestricted	0	0	0
Career Ladders Budget Balance Carry-Forward	1,175,296	163,385	1,011,911
Optional Performance Incentive Budget Balance Carry-Forward	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0
Excess Property Tax Judgements	0	0	0
Transportation Revenues for Attendance of Non-Resident Pupils	**N/A	0	**N/A
Early Graduation Scholarship Reduction	0	0	0
Prior Year Over Expenditures	0	0	0
Transfers To/From the Water Savings Fund	0	0	0
Adjustment to Budget Balance Carry-Forward***	0	**N/A	**N/A
Other Adjustments	0	0	0
Total of Adjustments to General Budget Limit (*)	0	0	0
Total General Budget Limit	21,954,642	20,965,040	989,602
Budgeted Maintenance & Operations	20,965,038	20,965,040	(2)
Budgeted Difference from GBL for M&O	989,604		
GBL for Capital	648,488	648,488	0

*Description regarding the Adjustment to the GBL (page 7, line 10)

**N/A this value is not calculated or verified by ADE on this report and the District reported number is used to determine the Budget Limit. This number will be validated and/or calculated on the BUDG75.

***This adjustment is for Districts who have a negative Applicable Unexpended Budget Balance on their 2009 BUDG75 due to spending funding designated for Career Ladder, OPIP or Performance Pay on other M&O purposes.

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Description	ADE Calculated	District Amount	Difference
Unrestricted Capital Budget Limit			
Unrestricted Available in FY09	10,188,740	10,188,740	0
Unrestricted Capital Budget Limit Adjustment	0	0	
<small>Use above line only for adjustments as provided on FY09 BUDG75</small>			
Adjusted Unrestricted Capital Available in FY09	10,188,739	10,188,740	(1)
Amount budgeted in Unrestricted FY09	10,188,740	10,188,740	0
Lesser of Budgeted or Available FY09	10,188,739	10,188,740	(1)
Actual Unrestricted Expenditures FY09	2,678,537	9,823,327	(7,144,790)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	7,510,202	365,413	7,144,789
Interest Earned Fund 610 FY09	118,515	80,211	38,304
Federal Impact Adjustment	3,612,260	3,612,260	0
SFB Monies for Donated Land (Must provide documentation to ADE School Finance)	0	0	0
Adjustment to Unrestricted (15-915, Resolutions)	66,241	0	66,241
Amount to be Used for Capital (Page 7 of 8)	648,488	648,488	0
<small>Please see pages 1 and 2 of this report for adjustments to the above line</small>			
SBE Approval to Accumulate	0	0	0
Unrestricted Capital Budget Limit	11,955,707	4,057,884	7,897,823
Unrestricted Budgeted	4,706,372		
Budgeted Difference from Available Unrestricted Capital (1)	7,249,335		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	674,515	674,515	0
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	674,515	674,515	0
Amount Budgeted Soft Capital FY09	662,004	662,004	0
Lesser of Limit or Budgeted	662,004	662,004	0
Actual Soft Capital Expenditures FY09	364,218	576,483	(212,265)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	297,786	85,521	212,265
Interest Earned FY09	0	0	0
Soft Allocation FY10	556,279	555,633	646
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	(57,175)	57,175
Soft Capital Allocation Limit FY10	854,065	583,979	270,086
Budgeted Soft Capital FY10	583,979		
Budgeted Difference from Soft Capital Alloc Limit	270,086		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	20,965,040	20,965,040	0
Unrestricted Capital (610)	4,706,372	4,706,372	0
Soft Capital (625)	583,979	583,979	0