

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Isaac Elementary 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	32,314,001	32,314,001	0
Special Education, 200	6,361,600	6,361,600	0
Special Education Disability, 300	0	0	0
Transportation, 400	1,242,050	1,242,050	0
Desegregation, 510	5,050,178	5,050,178	0
Special K-3 Program Override, 520	0	0	0
Dropout Prevention Programs, 530	0	0	0
Joint Voc. & Technology Center, 510	0	0	0
Total M&O Expenditures Budgeted	44,967,829	44,967,829	0
Special Education Programs by Type (M&O Only)	6,311,600	6,361,600	(50,000)
Special Ed Budgeted - Special Ed (Page 2)	6,361,600	6,361,600	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	3,912,840	3,912,840	0
Soft Capital Allocation	3,968,097	3,968,097	0
General Budget Limit			
Base Support Level	33,127,969	34,018,158	(890,189)
Transportation Revenue Control Limit	726,836	726,836	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)	33,854,804	34,744,993	(890,189)
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	33,854,804	34,744,993	(890,189)
Adjusted RCL in M&O	33,854,804	34,744,993	(890,189)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	1,647,645	1,647,182	463
Capital Outlay Revenue Limit (CORL) M&O	0	0	0
Capital Outlay Revenue Limit (CORL) Unr Cap	1,647,645	1,647,182	463
Maintenance and Operations Override	3,409,494	3,474,499	(65,005)
Capital Override	0	0	0
Special K-3 Override (M&O)	0	0	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	0	0	0
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	0	0	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	0	5,050,178	(5,050,178)
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	0	520,502	(520,502)
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	8,620	0	8,620
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	0	0	0
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	1,177,657	(1,177,657)
Total General Budget Limit	37,264,299	44,967,829	(7,703,530)
Budgeted Maintenance & Operations	44,967,829	44,967,829	0
Budgeted Difference from GBL for M&O	(7,703,530)		
GBL for Capital	1,647,182	1,647,182	0

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

0

**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	4,332,903	4,332,903	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	4,332,903	4,332,903	0
Amount budgeted in Unrestricted FY09	4,332,903	4,332,903	0
Lesser of Budgeted or Available FY09	4,332,903	4,332,903	0
Actual Unrestricted Expenditures FY09	2,078,004	2,215,565	(137,561)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	2,254,899	2,117,338	137,561
Interest Earned Fund 610 FY09	167,862	148,320	19,542
Federal Impact Adjustment	0	0	0
SFB Monies for Donated Land (Must provide documentation to ADE School Finance)	0	0	0
Adjustment to Unrestricted (15-915, Resolutions)	0	0	0
Amount to be Used for Capital (Page 7 of 8)	1,647,182	1,647,182	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	4,069,943	2,265,658	1,804,285
Unrestricted Budgeted	3,912,840		
Budgeted Difference from Available Unrestricted Capital (1)	157,103		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	4,436,187	4,436,188	(1)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	4,436,187	4,436,188	(1)
Amount Budgeted Soft Capital FY09	4,436,188	4,436,188	0
Lesser of Limit or Budgeted	4,436,187	4,436,188	(1)
Actual Soft Capital Expenditures FY09	551,693	2,229,741	(1,678,048)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	3,884,494	2,206,447	1,678,047
Interested Earned FY09	136,701	120,013	16,688
Soft Allocation FY10	1,642,099	1,641,637	462
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	5,663,294	3,968,097	1,695,197
Budgeted Soft Capital FY10	3,968,097		
Budgeted Difference from Soft Capital Alloc Limit	1,695,197		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	44,967,829	44,967,829	0
Unrestricted Capital (610)	3,912,840	3,912,840	0
Soft Capital (625)	3,968,097	3,968,097	0