

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

Description	ADE Calculated	District Amount	Difference
Budget Adoption Date	0		
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	8,135,460	8,135,461	(1)
Special Education, 200	603,414	603,414	0
Special Education Disability, 300	92,340	92,340	0
Transportation, 400	1,000,483	1,000,483	0
Desegregation, 510	0	0	0
Special K-3 Program Override, 520	241,145	241,145	0
Dropout Prevention Programs, 530	0	0	0
Joint Voc. & Technology Center, 510	196,127	196,128	(1)
Total M&O Expenditures Budgeted	10,268,969	10,268,970	(1)
Special Education Programs by Type (M&O Only)	1,226,072	1,231,572	(5,500)
Special Ed Budgeted - Special Ed (Page 2)	695,754	1,231,572	(535,818)
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	4,467,067	4,467,067	0
Soft Capital Allocation	462,209	462,209	0
General Budget Limit			
Base Support Level	5,906,083	5,829,624	76,459
Transportation Revenue Control Limit	1,385,624	1,385,624	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)	7,291,707	7,215,248	76,459
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	7,291,707	7,215,248	76,459
Adjusted RCL in M&O	7,215,248	7,215,248	0
Adjusted RCL in Unr Cap	76,459	0	76,459
Capital Outlay Revenue Limit (CORL) Total	335,395	334,717	678
Capital Outlay Revenue Limit (CORL) M&O	334,717	334,717	0
Capital Outlay Revenue Limit (CORL) Unr Cap	678	0	678
Maintenance and Operations Override	721,524	721,524	0
Capital Override	0	0	0
Special K-3 Override (M&O)	227,965	227,965	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	1,514,712	1,459,705	55,007
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	12,816	12,816	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	0	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	79,586	296,995	(217,409)
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	1,811	0	1,811
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	0	0
Total General Budget Limit	10,051,561	10,268,970	(217,409)
Budgeted Maintenance & Operations	10,268,969	10,268,970	(1)
Budgeted Difference from GBL for M&O	(217,408)		
GBL for Capital	0	0	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	5,771,830	5,771,830	0
Unrestricted Capital Budget Limit Adjustment <small>Use above line only for adjustments as provided on FY09 BUDG75</small>	0	0	
Adjusted Unrestricted Capital Available in FY09	5,771,830	5,771,830	0
Amount budgeted in Unrestricted FY09	5,771,831	5,771,830	1
Lesser of Budgeted or Available FY09	5,771,830	5,771,830	0
Actual Unrestricted Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	4,286,352	4,317,149	(30,797)
Unexpended Budget Balance Unrestricted FY09	1,485,478	1,454,681	30,797
Interest Earned Fund 610 FY09	14,832	12,386	2,446
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) <small>Please see pages 1 and 2 of this report for adjustments to the above line</small>	0	0	0
SBE Approval to Accumulate	1,598,694	3,000,000	(1,401,306)
Unrestricted Capital Budget Limit	3,099,004	1,467,067	1,631,937
Unrestricted Budgeted	4,467,067		
Budgeted Difference from Available Unrestricted Capital (1)	(1,368,063)		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	297,519	299,361	(1,842)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	297,519	299,361	(1,842)
Amount Budgeted Soft Capital FY09	299,361	299,361	0
Lesser of Limit or Budgeted	297,519	299,361	(1,842)
Actual Soft Capital Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	141,190	141,190	0
FY09 Unexpended Soft Capital Budg Balance	156,329	158,171	(1,842)
Interested Earned FY09	21,603	15,249	6,354
Soft Allocation FY10	289,425	288,788	637
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	467,357	462,209	5,148
Budgeted Soft Capital FY10	462,209		
Budgeted Difference from Soft Capital Alloc Limit	5,148		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	10,268,970	10,268,970	0
Unrestricted Capital (610)	4,467,067	4,467,067	0
Soft Capital (625)	462,209	462,209	0