

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Heber-Overgaard 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	2,990,826	2,990,824	2
Special Education, 200	371,265	371,265	0
Special Education Disability, 300	0	0	0
Transportation, 400	278,249	278,249	0
Desegregation, 510	0	0	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	3,640,340	3,640,338	2
Special Education Programs by Type (M&O Only)	371,265	371,265	0
Special Ed Budgeted - Special Ed (Page 2)	371,265	371,265	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	176,905	176,904	1
Soft Capital Allocation	166,576	166,576	0
General Budget Limit			
Base Support Level	2,982,219	3,000,750	(18,532)
Transportation Revenue Control Limit	468,215	468,215	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)	3,450,434	3,468,965	(18,531)
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	3,450,434	3,468,965	(18,531)
Adjusted RCL in M&O	3,450,434	3,468,965	(18,531)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	159,566	159,566	0
Capital Outlay Revenue Limit (CORL) M&O	8,835	8,835	0
Capital Outlay Revenue Limit (CORL) Unr Cap	150,731	150,731	0
Maintenance and Operations Override	0	0	0
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	86,538	**N/A
Tuition Other AZ Districts Unrestricted	**N/A	8,835	**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	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	76,000	76,000	0
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	484	0	484
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	3,621,807	3,640,338	(18,531)
Budgeted Maintenance & Operations	3,640,340	3,640,338	2
Budgeted Difference from GBL for M&O	(18,533)		
GBL for Capital	159,566	159,566	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	151,597	156,809	(5,212)
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	151,597	156,809	(5,212)
Amount budgeted in Unrestricted FY09	156,809	156,809	0
Lesser of Budgeted or Available FY09	151,597	156,809	(5,212)
Actual Unrestricted Expenditures FY09	142,053	142,053	0
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	9,544	14,756	(5,212)
Interest Earned Fund 610 FY09	2,583	2,583	0
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)	159,566	159,566	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	171,693	176,904	(5,211)
Unrestricted Budgeted	176,905		
Budgeted Difference from Available Unrestricted Capital (1)	(5,212)		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	147,806	147,806	0
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	147,806	147,806	0
Amount Budgeted Soft Capital FY09	147,806	147,806	0
Lesser of Limit or Budgeted	147,806	147,806	0
Actual Soft Capital Expenditures FY09	120,749	120,750	(1)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	27,057	27,056	1
Interest Earned FY09	234	234	0
Soft Allocation FY10	139,285	139,285	0
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	166,576	166,576	0
Budgeted Soft Capital FY10	166,576		
Budgeted Difference from Soft Capital Alloc Limit	0		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	3,611,250	3,611,250	0
Unrestricted Capital (610)	181,560	181,560	0
Soft Capital (625)	156,268	156,268	0