

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

Description	ADE Calculated	District Amount	Difference
Budget Adoption Date			
Budget Revision Date			
<b>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.</b>			
<b>Maintenance &amp; Operations</b>			
Regular Education, 100	2,658,478	2,658,478	0
Special Education, 200	561,630	561,630	0
Special Education Disability, 300	25,000	25,000	0
Transportation, 400	610,000	610,000	0
Desegregation, 510	0	0	0
Special K-3 Program Override, 520	25,000	25,000	0
Dropout Prevention Programs, 530	0	0	0
Joint Voc. & Technology Center, 510	0	0	0
<b>Total M&amp;O Expenditures Budgeted</b>	<b>3,880,108</b>	<b>3,880,108</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	586,630	586,630	0
Special Ed Budgeted - Special Ed (Page 2)	586,630	586,630	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	<b>ADE</b>	<b>District</b>	
Unrestricted Capital	591,308	591,308	0
Soft Capital Allocation	218,422	218,422	0
<b>General Budget Limit</b>			
Base Support Level	1,733,977	1,865,774	(131,798)
Transportation Revenue Control Limit	1,164,326	1,164,326	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)	2,898,302	3,008,082	(109,780)
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	2,898,302	3,008,082	(109,780)
Adjusted RCL in M&O	2,898,302	3,008,082	(109,780)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	93,538	94,214	(676)
Capital Outlay Revenue Limit (CORL) M&O	93,538	94,214	(676)
Capital Outlay Revenue Limit (CORL) Unr Cap	0	0	0
Maintenance and Operations Override	96,051	200,000	(103,949)
Capital Override	0	0	0
Special K-3 Override (M&O)	25,000	25,000	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

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

Description	ADE Calculated	District Amount	Difference
Add-on for Children w/Disabilities and Indian Students M&O	479,265	479,265	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	3,434	3,434	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	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	0	70,113	(70,113)
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	449	0	449
Interest Expenses for Deferred/Delayed Payments Unrestricted	0	0	0
<a href="http://www.ade.az.gov/schoolfinance/spreadsheets/deferredpayment.xls">For details on interest expenses go to http://www.ade.az.gov/schoolfinance/spreadsheets/deferredpayment.xls</a>			
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	(100,983)	0	(100,983)
Transfers To/From the Water Savings Fund	0	0	0
Adjustment to Budget Balance Carry-Forward***	0	**N/A	**N/A
Other Adjustments	(74,452)	0	(74,452)
Total of Adjustments to General Budget Limit (*)	(175,435)	0	(175,435)
Total General Budget Limit	3,420,155	3,880,108	(459,953)
Budgeted Maintenance & Operations	3,880,108	3,880,108	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(459,953)</b>		
GBL for Capital	0	0	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.

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

Description	ADE Calculated	District Amount	Difference
<b>Unrestricted Capital Budget Limit</b>			
Unrestricted Available in FY09	2,219,915	3,605,833	(1,385,918)
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	2,219,915	3,605,833	(1,385,918)
Amount budgeted in Unrestricted FY09	2,219,915	2,219,915	0
Lesser of Budgeted or Available FY09	2,219,915	2,219,915	0
Actual Unrestricted Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	246,013	2,000,000	(1,753,987)
Unexpended Budget Balance Unrestricted FY09	1,973,902	219,915	1,753,987
Interest Earned Fund 610 FY09	0	0	0
Federal Impact Adjustment	369,852	371,393	(1,541)
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	0	0	0
Unrestricted Capital Budget Limit	2,343,754	591,308	1,752,446
Unrestricted Budgeted	591,308		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>1,752,446</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	236,097	478,089	(241,992)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	236,097	478,089	(241,992)
Amount Budgeted Soft Capital FY09	236,097	236,097	0
Lesser of Limit or Budgeted	236,097	236,097	0
Actual Soft Capital Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	57,753	100,000	(42,247)
FY09 Unexpended Soft Capital Budg Balance	178,344	136,097	42,247
Interest Earned FY09	0	0	0
Soft Allocation FY10	81,788	82,325	(537)
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	260,132	218,422	41,710
Budgeted Soft Capital FY10	218,422		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>41,710</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	3,880,108	3,880,108	0
Unrestricted Capital (610)	591,308	591,308	0
Soft Capital (625)	218,422	218,422	0