

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Kirkland 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	765,251	765,251	0
Special Education, 200	251,462	251,462	0
Special Education Disability, 300	0	0	0
Transportation, 400	93,657	93,657	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	1,110,370	1,110,370	0
Special Education Programs by Type (M&O Only)	240,000	251,462	(11,462)
Special Ed Budgeted - Special Ed (Page 2)	251,462	251,462	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	36,500	36,500	0
Soft Capital Allocation	0	0	0
General Budget Limit			
Base Support Level	397,625	385,116	12,509
Transportation Revenue Control Limit	123,721	123,721	0
Type 03 Tuition	131,582	131,582	0
<small>ADE column includes values from most recent APOR55, District column includes values from most recent Worksheet processed</small>			
Revenue Control Limit (RCL)	652,928	640,419	12,509
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	652,928	640,419	12,509
Adjusted RCL in M&O	640,419	640,419	0
Adjusted RCL in Unr Cap	12,509	0	12,509
Capital Outlay Revenue Limit (CORL) Total	16,922	16,916	6
Capital Outlay Revenue Limit (CORL) M&O	1,835	1,835	0
Capital Outlay Revenue Limit (CORL) Unr Cap	15,087	15,081	6
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)	416,916	416,916	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	86,500	**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	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	18,952	**N/A
Budget Balance Carry-Forward	29,890	28,751	1,139
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	66	0	66
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	1,194,512	1,193,373	1,139
Budgeted Maintenance & Operations	1,110,370	1,110,370	0
Budgeted Difference from GBL for M&O	84,142		
GBL for Capital	15,081	15,081	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	21,179	21,179	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	21,179	21,179	0
Amount budgeted in Unrestricted FY09	21,179	21,179	0
Lesser of Budgeted or Available FY09	21,179	21,179	0
Actual Unrestricted Expenditures FY09	8,287	0	8,287
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	12,892	21,179	(8,287)
Interest Earned Fund 610 FY09	240	240	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)	28,468	0	28,468
Amount to be Used for Capital (Page 7 of 8)	15,081	15,081	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	56,681	21,419	35,262
Unrestricted Budgeted	36,500		
Budgeted Difference from Available Unrestricted Capital (1)	20,181		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	36,770	36,771	(1)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	36,770	36,771	(1)
Amount Budgeted Soft Capital FY09	36,771	36,771	0
Lesser of Limit or Budgeted	36,770	36,771	(1)
Actual Soft Capital Expenditures FY09	23,055	0	23,055
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	13,715	36,771	(23,056)
Interested Earned FY09	29	26	3
Soft Allocation FY10	24,717	24,889	(172)
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	38,461	61,686	(23,225)
Budgeted Soft Capital FY10	0		
Budgeted Difference from Soft Capital Alloc Limit	38,461		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	1,110,370	1,110,370	0
Unrestricted Capital (610)	36,500	36,500	0
Soft Capital (625)	0	0	0