

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Clarkdale-Jerome Elementary 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  | 2,045,839        | 2,091,500        | (45,661)        |
| Special Education, 200  | 156,669          | 156,669          | 0               |
| Special Education Disability, 300   | 14,667           | 14,667           | 0               |
| Transportation, 400   | 123,310          | 123,310          | 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               |
| <b>Total M&amp;O Expenditures Budgeted</b>  | <b>2,340,485</b> | <b>2,386,146</b> | <b>(45,661)</b> |
| Special Education Programs by Type (M&O Only)   | 166,836          | 171,336          | (4,500)         |
| Special Ed Budgeted - Special Ed (Page 2)   | 171,336          | 171,336          | 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  | 276,618          | 281,641          | (5,023)         |
| Soft Capital Allocation   | 104,048          | 106,241          | (2,193)         |
| <b>General Budget Limit</b>   |                  |                  |                 |
| Base Support Level  | 1,878,226        | 1,878,230        | (4)             |
| Transportation Revenue Control Limit  | 160,910          | 160,910          | 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)   | 2,039,136        | 2,039,139        | (3)             |
| Growth - Preliminary Based on 40th Day<br><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  | 2,039,136        | 2,039,139        | (3)             |
| Adjusted RCL in M&O   | 2,001,619        | 2,039,139        | (37,520)        |
| Adjusted RCL in Unr Cap   | 37,517           | 0                | 37,517          |
| Capital Outlay Revenue Limit (CORL) Total   | 94,283           | 94,283           | 0               |
| Capital Outlay Revenue Limit (CORL) M&O   | 25,000           | 25,000           | 0               |
| Capital Outlay Revenue Limit (CORL) Unr Cap   | 69,283           | 69,283           | 0               |
| Maintenance and Operations Override   | 205,266          | 205,266          | 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            | 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   | 26,327         | 26,327          | 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   | 2,414          | 2,414           | 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   | 88,000         | 88,000          | 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  | 356            | 0               | 356        |
| 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   | 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   | 2,348,626      | 2,386,146       | (37,520)   |
| Budgeted Maintenance & Operations  | 2,340,485      | 2,386,146       | (45,661)   |
| <b>Budgeted Difference from GBL for M&amp;O</b>  | <b>8,141</b>   |                 |            |
| GBL for Capital  | 69,283         | 69,283          | 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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|--|----------------|-----------------|------------|
| <b>Unrestricted Capital Budget Limit</b>   |                |                 |            |
| Unrestricted Available in FY09   | 300,549        | 300,549         | 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  | 300,549        | 300,549         | 0          |
| Amount budgeted in Unrestricted FY09   | 300,549        | 300,549         | 0          |
| Lesser of Budgeted or Available FY09   | 300,549        | 300,549         | 0          |
| Actual Unrestricted Expenditures FY09  | 120,111        | 120,111         | 0          |
| <small>ADE Expenditures are from the district's FY09 AFR.</small>                        |                |                 |            |
| Unexpended Budget Balance Unrestricted FY09  | 180,438        | 180,438         | 0          |
| Interest Earned Fund 610 FY09  | 3,636          | 3,636           | 0          |
| Federal Impact Adjustment  | 34,619         | 28,284          | 6,335      |
| 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)  | 69,283         | 69,283          | 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  | 287,976        | 281,641         | 6,335      |
| Unrestricted Budgeted  | 276,618        |                 |            |
| <b>Budgeted Difference from Available Unrestricted Capital (1)</b>                       | <b>11,358</b>  |                 |            |
| <b>Soft Capital Allocation</b>   |                |                 |            |
| Soft Capital Allocation Limit FY2009   | 131,559        | 131,560         | (1)        |
| Soft Capital Allocation Limit Adjustments  | 0              | 0               | 0          |
| Adjusted FY09 Soft Capital Limit   | 131,559        | 131,560         | (1)        |
| Amount Budgeted Soft Capital FY09  | 131,560        | 131,560         | 0          |
| Lesser of Limit or Budgeted  | 131,559        | 131,560         | (1)        |
| Actual Soft Capital Expenditures FY09  | 119,364        | 119,364         | 0          |
| <small>ADE Expenditures are from the district's FY09 AFR.</small>                        |                |                 |            |
| FY09 Unexpended Soft Capital Budg Balance  | 12,195         | 12,196          | (1)        |
| Interest Earned FY09   | 74             | 74              | 0          |
| Soft Allocation FY10   | 93,971         | 93,971          | 0          |
| Capital Transportation Adjustment  | 0              | 0               | 0          |
| Adjustment to Soft Capital Allocation Limit  | 0              | 0               | 0          |
| Soft Capital Allocation Limit FY10   | 106,241        | 106,241         | 0          |
| Budgeted Soft Capital FY10   | 104,048        |                 |            |
| <b>Budgeted Difference from Soft Capital Alloc Limit</b>                                 | <b>2,193</b>   |                 |            |
| <b>PROPOSED - ADOPTED</b>  |                |                 |            |
| Maintenance and Operations (001)   | 2,340,485      | 2,340,485       | 0          |
| Unrestricted Capital (610)   | 276,618        | 276,618         | 0          |
| Soft Capital (625)   | 104,048        | 104,048         | 0          |