

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Parker Unified School 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	9,731,651	9,731,651	0
Special Education, 200	1,748,350	1,748,350	0
Special Education Disability, 300	142,500	142,500	0
Transportation, 400	814,000	814,000	0
Desegregation, 510	0	0	0
Special K-3 Program Override, 520	297,005	297,005	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>12,733,506</b>	<b>12,733,506</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	1,795,850	1,890,850	(95,000)
Special Ed Budgeted - Special Ed (Page 2)	1,890,850	1,890,850	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	2,375,083	2,375,083	0
Soft Capital Allocation	533,443	533,443	0
<b>General Budget Limit</b>			
Base Support Level	7,948,544	7,948,151	393
Transportation Revenue Control Limit	1,094,471	1,094,471	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)	9,043,014	9,042,622	392
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	9,043,014	9,042,622	392
Adjusted RCL in M&O	9,042,622	9,042,622	0
Adjusted RCL in Unr Cap	392	0	392
Capital Outlay Revenue Limit (CORL) Total	455,843	455,654	189
Capital Outlay Revenue Limit (CORL) M&O	455,654	455,654	0
Capital Outlay Revenue Limit (CORL) Unr Cap	189	0	189
Maintenance and Operations Override	904,262	904,262	0
Capital Override	0	0	0
Special K-3 Override (M&O)	297,005	297,005	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	21,000	**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	383,839	**N/A
Tuition Out of State Districts Unrestricted	**N/A	20,674	**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	1,250,947	1,250,947	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	10,177	10,177	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	326,600	368,000	(41,400)
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	1,773	0	1,773
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	12,692,106	12,733,506	(41,400)
Budgeted Maintenance & Operations	12,733,506	12,733,506	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(41,400)</b>		
GBL for Capital	20,674	20,674	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	2,339,925	2,339,925	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	2,339,925	2,339,925	0
Amount budgeted in Unrestricted FY09	2,339,925	2,339,925	0
Lesser of Budgeted or Available FY09	2,339,925	2,339,925	0
Actual Unrestricted Expenditures FY09	1,374,315	1,410,000	(35,685)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	965,610	929,925	35,685
Interest Earned Fund 610 FY09	381	3,300	(2,919)
Federal Impact Adjustment	1,432,410	1,421,184	11,226
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)	20,674	20,674	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	2,419,075	2,375,083	43,992
Unrestricted Budgeted	2,375,083		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>43,992</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	450,061	450,061	0
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	450,061	450,061	0
Amount Budgeted Soft Capital FY09	450,061	450,061	0
Lesser of Limit or Budgeted	450,061	450,061	0
Actual Soft Capital Expenditures FY09	310,165	320,000	(9,835)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	139,896	130,061	9,835
Interested Earned FY09	4,306	7,000	(2,694)
Soft Allocation FY10	396,505	396,382	123
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	540,707	533,443	7,264
Budgeted Soft Capital FY10	533,443		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>7,264</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	12,504,581	12,504,581	0
Unrestricted Capital (610)	2,375,083	2,375,083	0
Soft Capital (625)	533,443	533,443	0