

Arizona Department of Education
Over Expenditure Report for Fiscal Year 2009
Kyrene Elementary District

Description	ADE Calculated	District Amount	Applied Capacity	Difference
Comments and concerns about the content, the design, or the results should be e-mailed to SFBudgetTeam@azed.gov.				
Budget Version				
General Budget Limit				
Base Support Level	79,757,399			
Transportation Revenue Control Limit	3,690,926			
Type 03 Tuition	0			
ADE column includes values from most recent APOR55.				
Adjustment to actual HS Type 03 Tuition	0			
Corrections are made based on Type 03 tuition expenditures reported on AFR				
A.R.S. §15-915 Adjustments to RCL	0			
Revenue Control Limit (RCL)	83,448,326	83,448,326		
Growth	0	0		
Adjusted RCL	83,448,326	83,448,326		0
Adjusted RCL in M&O	83,448,326	83,448,326	83,448,326	0
Adjusted RCL in Unr Cap	0	0		0
Capital Outlay Revenue Limit (CORL) Total	3,843,623	3,843,623		
Capital Outlay Revenue Limit (CORL) M&O	3,493,666	3,493,666	3,493,666	0
Capital Outlay Revenue Limit (CORL) Unr Cap	349,957	349,957		0
Maintenance and Operations Override	8,529,932	8,529,932	8,529,932	0
Capital Override	6,834,400	6,834,400		0
Special K-3 Override (M&O)	4,264,966	4,264,966	4,264,966	0
Special K-3 Override (Capital)	0	0		0
Small School Adjustment (M&O)	0	0	0	0
Small School Adjustment (Unrestricted Capital)	0	0		0
Tuition Private M&O		0		
Tuition Private Unrestricted		0		
Tuition Other AZ Districts M&O		0		
Tuition Other AZ Districts Unrestricted		0		
Tuition Out of State Districts M&O		0		
Tuition Out of State Districts Unrestricted		0		
Tuition (Total) M&O	2,548	0	2,548	2,548
Tuition (Total) Unrestricted	0	0		0
Cert of Ed Convenience M&O	5,000	5,000	5,000	0
Cert of Ed Convenience Unrestricted	0	0		0
State Assistance (15-976) M & O	0	0	0	0
State Assistance (15-976) Unrestricted	0	0		0
Add-on for Children w/Disabilities and Indian Students M&O	0	0	0	0
Add-on for Children w/Disabilities and Indian Students Unrestricted	0	0		0
Add-on for Children in Military Reservation Accommodation Schools (M&O)	0	0	0	0
Add-on for Children in Military Reservation Accommodation Schools (Capital)	0	0		0
Administrative Costs M&O	0	0	0	0
Administrative Costs Unrestricted	0	0		0
Increase for Accommodation Schools	0	0	0	
Desegregation M&O	0	0	0	0
Desegregation Unrestricted	0	0		0
Tuition Out Debt Services	0	0	0	0
Budget Balance Carry-Forward	3,296,313	3,285,738	3,296,313	10,575
Dropout Prevention	0	0	0	0
Excess Utilities	668,853	786,606	668,853	(117,753)

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Assistance for Education M&O	0	0	0	0
Assistance for Education Unrestricted	0	0		0
Registered Warrant Exp M&O	0	0	0	0
Registered Warrant Exp Unrestricted	0	0		0
Energy Reduction Adjustment	0	0	0	0
Joint Voc & Tech Center M&O	0	0	0	0
Joint Voc & Tech Center Unrestricted	0	0		0
Career Ladders Budget Balance Carry-Forward	402,487	402,487	402,487	0
Optional Performance Incentive Budget Balance Carry-Forward	0	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0	0
Excess Property Tax Judgements	482,452	482,452	482,452	0
Early Graduation Scholarship Reduction	0			
Prior Year Over Expenditures	0			
Other Adjustments	0			
Total of Adjustments to General Budget Limit	0	0	0	0
Total General Budget Limit for M&O		104,699,173	104,594,543	(104,630)
Budgeted Maintenance & Operations		104,699,173	104,699,173	0
Lesser of Budgeted or GBL for M&O			104,594,543	
Plus or Minus Correction to FY09 Growth			0	
Less Growth Adjustment Requested to Unrestricted Capital (Included below)			0	
Adjusted Lesser of Budgeted or GBL for M&O			104,594,543	
Total M&O Expenditures (AFR)	101,035,347			
M&O Expenditures pursuant to A.R.S. §15-907	0			
Less Applicable M&O Expenditures			101,035,347	
Unexpended Budget Balance (Over-Expenditure)			3,559,196	
<small>If the above row includes a negative value, the Maintenance & Operations Fund has been over-expended and a resolution to reduce budget capacity and state aid, for FY 08-09, must be completed.</small>				
Less Career Ladders Budget Balance			223,472	
Less Optional Performance Incentive Budget Balance			0	
Less Performance Pay Unexpended			0	
Applicable Unexpended Budget Balance			3,335,724	
Less Amount Moved to Unrestricted Capital due to Greater than Anticipated Growth			0	
Final Applicable Unexpended Budget Balance			3,335,724	
Budget Balance Carry Forward Limit (4% * (RCL + Growth Adjustment))			3,337,933	
Allowed Budget Balance Carry-Forward			3,335,724	
<small>Includes reduction for inter-fund transfers to School Opening Fund 545</small>				

**** Formula for calculating the adjusted growth (corrected growth total - original growth = adjusted growth amount)**

Corrected Growth	0
Minus Growth Included on Final 08-09 APOR55-1	0
Growth Adjustment	0
Please see memo at http://www.ade.az.gov/Districts/ReportsData/ReportsData.asp , for your district, regarding information on growth calculation. This memo is also available in the School Finance memos section and the School Finance Bulletin Board.	

Adjustments to FY10 Expenditure Budget and Worksheets

Increase to FY10 Unrestricted Capital due to greater than anticipated Growth	0
Add to FY10 Expenditure Budget Page 8 of 8 Line A11 You may increase the budgeted unrestricted capital amount on page 4 Of 8 to reflect this increase	
Adjustment, from page 7 of 8, to be included on FY10 Expenditure Budget, Page 8 of 8, Line A2 Unrestricted Capital	0
Adjustment amount for FY10 Budget Worksheet M, line 1b.	13,123
Amount on Worksheet M is added. Amount should be included as displayed here.	

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Unrestricted Capital Budget Limit				
Unrestricted Available in FY08	8,842,873	8,842,873		
Unrestricted Capital Budget Limit Adjustment	(4)	(4)		
Adjusted Unrestricted Available in FY08	8,842,869	8,842,869		0
Amount Budgeted in Unrestricted Cap FY08	8,842,873	8,842,873		0
Lesser of Available for Budgeted	8,842,869	8,842,869		0
Actual Unrestricted Expenditures FY08	7,934,880	7,934,880		0
FY 07-08 Unrestricted Unexpended Budget Bal	907,989	907,989	907,989	0
Interest Earned FY08	22,880	22,880	22,880	0
Federal Impact Adjustment	0	0	0	0
Monies Deposited from SFB for Donated land	0	0	0	0
Adjustment to Unrestricted Capital Budget Limit (A.R.S. §15-915 and Resolutions)	0	0	0	0
Amount to be used for Capital (from page 7)	7,184,357	7,184,357	7,184,357	0
Adjustments to Unrestricted Capital FY09, page 7 of 8, included in above line	0			
SBE Approval to Accum.	0	0	0	0
Unrestricted Capital Available FY09		8,115,226	8,115,226	0
Budgeted Unrestricted Capital (Includes corrections pursuant to 15-915)			8,115,226	
Lesser of Budgeted or Unrestricted Capital Available			8,115,226	
Total Unrestricted Capital Expenditures	7,493,294			
Unrestricted Capital Expenditures pursuant to A.R.S. §15-907	0			
Applicable Unrestricted Capital Expenditures			(7,493,294)	
Unexpended Budget Balance (Unrestricted) or Over-Expenditure			621,932	
If the above row includes a negative value, Unrestricted Capital has been over-expended and a resolution to reduce budget capacity and state aid must be completed.				
Adjustment to be added to Page 8 line A(11)				
Soft Capital Allocation Limit				
Soft Capital Allocation Limit FY08	6,313,615	6,313,614		1
Soft Capital Allocation Limit Adjustments	0	0		0
Adjusted Soft Cap Alloc Limit FY08	6,313,615	6,313,614		1
Soft Capital Allocation Budgeted FY08	6,313,614	6,313,614		0
Lesser of Budgeted or Limit	6,313,614	6,313,614		0
Actual Soft Capital Allocation Exp FY08	2,598,355	2,598,355		0
FY 07-08 Unexpended Soft Capl Budg Bal	3,715,259	3,715,259	3,715,259	0
Interest Earned FY08	151,747	151,747	151,747	0
Soft Capital Allocation FY09	3,830,684	3,830,684	3,830,684	0
Capital Transportation Adjustment	0	0	0	0
Adjustment to Soft Capital Allocation Limit	(401,364)	(401,364)	(401,364)	0
Soft Capital Allocation Limit FY09		7,296,326	7,296,326	0
Budgeted Soft Capital		7,296,326	7,296,326	0
Lesser of Budgeted or Soft Capital Allocation Limit			7,296,326	
Actual FY09 Soft Capital Expenditures			(1,621,164)	
Unexpended Budget Balance (Soft Capital) or Over-Expenditure			5,675,162	
If the above row includes a negative value, Soft Capital Allocation has been over-expended and a resolution to reduce budget capacity and state aid must be completed.				