

Arizona Department of Education
Over Expenditure Report for Fiscal Year 2024
Isaac Elementary District

Description	ADE Calculated	District Amount	Applied Capacity	Difference
Budget Version (Most Recently Processed):		Revised #1		
Budget Submission Date:		2024-05-06		
Adjusted RCL & Adjusted DAA- Details				
Base Support Level:	\$31,962,618			
Transportation Revenue Control Limit	\$726,836			
Type 03 Tuition	\$0			
Type 03 Tuition Adjustment	\$0			
Compares Type 03 Tuition expenditures reported on the AFR to the most recent BSA55 report. The GBL Debt Service portion is calculated below.				
Revenue Control Limit (RCL):	\$32,689,454	\$32,376,494		\$312,960
RCL in Maintenance and Operations (M&O)	\$32,376,494	\$32,376,494	\$32,376,494	\$0
RCL in Unrestricted Capital (UNR)	\$0	\$0		\$0
Total DAA Allocation (after reduction)	\$2,566,687	\$2,539,503		\$27,184
ADE Calculated DAA Reduction, refer to BSA55 report, page 4				
Adjusted DAA (M&O)	\$400,000	\$400,000	\$400,000	\$0
Adjusted DAA (UNR)	\$2,166,687	\$2,139,503		\$27,184
Maintenance and Operations (M&O)- GBL Budget Capacity				
Adjusted RCL (M&O)	\$32,376,494	\$32,376,494	\$32,376,494	\$0
Adjusted DAA (M&O)	\$400,000	\$400,000	\$400,000	\$0
Maintenance and Operations Override	\$5,029,532	\$5,029,532	\$5,029,532	\$0
Special Program Override (M&O)	\$0	\$0	\$0	\$0
Small School Adjustment (M&O)	\$0	\$0	\$0	\$0
Tuition Individuals and Other Private Sources (M&O)		\$0		
Tuition Other Arizona Districts (M&O)		\$0		
Tuition Out-of-State Districts and Other Governments (M&O)		\$0		
Tuition Revenue Total (M&O)	\$0	\$0	\$0	\$0
Certificates of Educational Convenience (M&O)	\$0	\$0	\$0	\$0
State Assistance- A.R.S. §15-976 (M&O)	\$0	\$0	\$0	\$0
Increase for Accommodation Schools	\$0	\$0	\$0	\$0
Desegregation Expenditures (M&O)	\$4,951,154	\$4,951,154	\$4,951,154	\$0
Tuition Out Debt Service (M&O)	\$0	\$0	\$0	\$0
Value from FY24 budget, page 7				
Budget Balance Carry Forward (M&O)	\$1,998,986	\$1,998,986	\$1,998,986	\$0
Dropout Prevention Programs (M&O)	\$0	\$0	\$0	\$0
Registered Warrant Expense (M&O)	\$0	\$0	\$0	\$0
Joint Career and Vocational Technical Education Center (M&O)	\$0	\$0	\$0	\$0
Performance Pay Budget Balance Carry Forward	\$0	\$0	\$0	\$0
Excess Property Tax Valuation Judgments	\$0	\$0	\$0	\$0
Transportation Revenues for Attendance of Nonresident Pupils	\$0	\$0	\$0	
Adjustments (M&O):				
Prior Year Over Expenditure	\$0	\$0	\$0	\$0
Transfers To/From Energy and Water Savings Funds	(\$20,000)	(\$20,000)	(\$20,000)	\$0
JTED Capacity Adjustment	\$0	\$0	\$0	\$0
Non-Compliance Adjustment- A.R.S. §15-272	\$0	\$0	\$0	\$0
ADM Audit and/or Transportation Adjustment	\$0	\$0	\$0	\$0
Prop123 Addon Funding	\$305,056	\$305,550	\$305,056	(\$494)
\$300M OneTime Supplemental Funding	\$620,225	\$622,199	\$620,225	(\$1,974)
Other Adjustments	\$0	\$0	\$0	\$0
General Budget Limit (GBL) for M&O		\$45,663,915	\$45,661,447	(\$2,468)
Budgeted M&O (equal or lesser of budget page 1 or GBL)		\$45,663,915	\$45,661,447	(\$2,468)
Lesser of Budgeted or GBL for M&O			\$45,661,447	
Under Budgeted RCL Adjustment			\$312,960	
Other Adjustments for Prop123 Addon Funding/CEC/Tuition Revenue			\$0	
Under Budgeted 15-915 Adjustment			\$0	
Adjusted Lesser of Budgeted or GBL for M&O			\$45,974,407	
Total (M&O) Expenditures from AFR	\$48,959,258			
Excess Liabilities (M&O) Expenditures- A.R.S. §15-907	\$0			

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Less Applicable (M&O Expenditures)					(\$48,959,258)
Unexpended Budget Balance for Maintenance and Operations or (Over Expenditure)					(\$2,984,851)
If the value in the above row is a negative value, M&O has been over expended and FY25 budget capacity must be reduced.					
Less Performance Pay Budget Balance					\$0
Final Applicable Unexpended Budget Balance					(\$2,984,851)
M&O Budget Balance Transferred To/From New School Fund 545					\$0
Allowed Budget Balance Carry Forward					\$0
Unrestricted Capital (UNR) Budget Capacity Limit					
Budget Balance Carry Forward (UNR)	\$117,884	\$117,884	\$117,884		\$0
Interest Earned in Unrestricted FY24	\$0	\$0	\$0		\$0
Monies Deposited from School Facilities Board for Donated Land	\$0	\$0	\$0		\$0
Adjustments (UNR):					
Prior Year Over Expenditure	\$0	\$0	\$0		\$0
JTED Capacity Adjustment	\$0	\$0	\$0		\$0
ADM Audit and/or Transportation Adjustment	\$0	\$0	\$0		\$0
Prop123 Addon Funding	\$0	\$0	\$0		\$0
\$300M OneTime Supplemental Funding	\$600,000	\$600,000	\$600,000		\$0
Other Adjustments	\$0	\$0	\$0		\$0
Amount to Be Used for Unrestricted Capital					
Adjusted RCL (UNR)	\$0	\$0	\$0		\$0
Adjusted DAA (UNR)	\$2,166,687	\$2,139,503	\$2,139,503		\$27,184
Capital Outlay Override	\$0	\$0	\$0		\$0
Special Program Override (UNR)	\$0	\$0	\$0		\$0
Small School Adjustment (UNR)	\$0	\$0	\$0		\$0
Tuition Individuals and Other Private Sources (UNR)			\$0		
Tuition Other Arizona Districts (UNR)			\$0		
Tuition Out-of-State Districts and Other Governments (UNR)			\$0		
Tuition Revenue Total (UNR)	\$0	\$0	\$0		\$0
Certificates of Educational Convenience (UNR)	\$0	\$0	\$0		\$0
State Assistance- A.R.S. §15-976 (UNR)	\$0	\$0	\$0		\$0
Desegregation Expenditures (UNR)	\$0	\$0	\$0		\$0
Registered Warrant Expense (UNR)	\$0	\$0	\$0		\$0
Dropout Prevention Programs (UNR)	\$0	\$0	\$0		\$0
Joint Career and Vocational Technical Education Center (UNR)	\$0	\$0	\$0		\$0
Unrestricted Capital Available for FY24		\$2,857,387	\$2,857,387		\$0
Budgeted Unrestricted Capital (equal or lesser of budget page 4 or page 8)			\$2,857,387		
Lesser of Budgeted or Unrestricted Capital Available			\$2,857,387		
Under Budgeted 15-915 Adjustment				\$0	
Under Budgeted Prop123 CEC Tuition				\$0	
Adjusted Lesser of Budgeted or Unrestricted Capital Available			\$2,857,387		
Total (UNR) Expenditures from AFR	\$12,195,177				
Excess Liabilities (UNR) Expenditures- A.R.S. §15-907	\$0				
Applicable Unrestricted Capital Expenditures				(\$12,195,177)	
Unexpended Budget Balance for Unrestricted Capital or (Over Expenditure)					(\$9,337,790)
If the value in the above row is a negative value, UNR has been over expended and FY25 budget capacity must be reduced.					

FY25 Expenditure Budget Balance Carry Forward Reconciliation

Adjustment for FY25 Expenditure Budget (UNR), Page 8, Line 2	\$0
Adjustment for FY25 Expenditure Budget (M&O) to Data Entry Worksheet, Other Information, Budget Balance Carryforward, Line 12	\$310,492