

# 2021 Budget Revision #2

Governing Board  
Meeting

May 4, 2021

Lake Havasu Unified School District #1

## Purpose

As per Arizona Revised Statute 15-905  
school districts are required to prepare and submit  
budgets, in electronic format, containing the information  
and in the form provided by the Arizona Department of  
Education (ADE)

# **Revised Budget Presentation**

Reports

Average Daily Membership (ADM)

Budget Revision #2

Financial Transparency

Expenditure Budget Report for Fiscal Year 2021  
Lake Havasu Unified District

Description	ADE Calculated	District Amount	Applied Capacity	Difference
<b>Budget Version (Most Recently Processed):</b>				
Budget Date:	Revised #1 12/15/2020			
<b>RCL &amp; DAA Allocation - Details</b>				
Base Support Level	27,279,479	28,710,612		
Transportation Revenue Control Limit	501,445	501,445		
Type 03 Tuition	0	0		
ADE value from APOR 55-1 Report, page 4; District value from Budget APOR 55-1 page 4				
Revenue Control Limit (RCL)	28,180,024	29,612,057	28,180,024	(1,431,133)
Assess Capacity for RCL equals the lesser of the ADE value or the Districts value as reported on page 7.				
RCL in Maintenance and Operations (M&O)	28,180,024	28,612,057	28,180,024	(431,133)
RCL in Unrestricted Capital (UNR)	0	1,000,000	0	(1,000,000)
Total DAA Allocation (after reduction)	2,120,404	2,093,281	2,093,281	27,123
ADE calculated reduction, refer to APOR 55-1 Report, page 6.				
DAA (M&O)	0	0	0	0
DAA (UNR)	2,093,281	2,093,281	0	0
<b>Maintenance and Operations (M&amp;O) - GBL Budget Capacity</b>				
RCL (M&O)	28,180,024	28,612,057	28,180,024	(431,133)
DAA (M&O)	0	0	0	0
Maintenance and Operations Override	4,617,412	4,617,412	4,617,412	0
Special Program (M&O)	0	0	0	0
Small School Adjustment (M&O)	0	0	0	0
Tuition Individuals and Other Private Sources (M&O)*	0	0	0	0
Tuition Other Arizona Districts (M&O)*	0	0	0	0
Tuition Out-of-State Districts and Other Governments (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)	0	0	0	0
Tuition Out Debt Service (M&O)*	0	0	0	0
Budget Balance Carry Forward	6,074,315	5,952,416	6,074,315	1,021,899
Assess Capacity uses District Amount for carry forward from Districts page 7 until the FY20 BUDG75.				
Dropout Prevention Programs (M&O)	0	0	0	0
Registered Warrant Expense (M&O)	0	0	0	0
Joint Career Vocational and Technical Education Center (M&O)	0	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0	0
Excessive Property Tax Valuation Judgments	0	0	0	0
Transportation Revenues for Attendance of Nonresident Pupils*	0	0	0	0
<b>Adjustments (M&amp;O):</b>				
Prior Year Over Expenditures/Resolutions	0	0	0	0
Transfers To/From M&O to Energy and Water Savings Fund	0	0	0	0
Non-Compliance Adjustment - A.R.S. §15-272	0	0	0	0
ADM/Transportation Audit Adjustment	0	0	0	0
Other Adjustments	0	0	0	0
Prop123 Addon Funding	352,279	352,279	352,279	0
<b>General Budget Limit (GBL) for M&amp;O (lesser of page 7 or Applied Capacity)</b>				
		30,534,104	30,534,104	0
<b>Budgeted GBL for M&amp;O (lesser of page 1 or GBL)</b>				
		30,534,104	30,534,104	0
<b>Budgeted Difference for M&amp;O (page 1) and General Budget Limit (page 7)</b>				
		0		
<b>Optimize Budget Capacity Tip</b>				
Budgeting to the ADE Calculated Values = Total M&O Budget Capacity Potential			40,124,930	

Expenditure Budget Report for Fiscal Year 2021  
Lake Havasu Unified District

Description	ADE Calculated	District Amount	Applied Capacity	Difference
<b>Unrestricted Capital Carry Forward - Details</b>				
Unrestricted Capital Available for FY19	4,827,614	4,827,614	4,827,614	0
Unrestricted Capital Budget Limit Adjustment	(46,115)	0		(46,115)
Assess the only for ADE values are reported on page 7.				
Adjusted Unrestricted Capital Available for FY20	4,778,499	4,827,614	4,778,499	(49,115)
Amount Budgeted in Unrestricted Capital for FY20		4,827,614		
Lesser of Available or Budgeted for FY20		4,827,614		
Actual Unrestricted Expenditures in FY20	2,287,951	2,250,000	2,287,951	(37,951)
ADE Expenditures from Districts page 8 until the FY20 APR.				
<b>Unrestricted Capital (UNR) Budget Capacity Limit</b>				
Unexpended Unrestricted Budget Balance	2,490,548	2,577,614	2,490,548	(87,066)
Assess Capacity uses District Amount for budget balance from Districts page 8 until the FY20 BUDG75.				
Interest Earned in Unrestricted in FY20	0	0	0	0
Monies Deposited from School Facilities Board for Donated Land	0	0	0	0
<b>Adjustments (UNR):</b>				
Prior Year Over Expenditures/Resolutions	0	0	0	0
ADM/Transportation Audit Adjustment	0	0	0	0
Other Adjustments	0	0	0	0
Prop123 Addon Funding	0	0	0	0
<b>Amount to be Used for Unrestricted Capital:</b>				
District Amount to be Used for UNR is as reported on Districts budget, page 7.				
Adjusted RCL in Unrestricted Capital (UNR)	0	1,000,000	0	(1,000,000)
Adjusted DAA (UNR)	2,093,281	2,093,281	2,093,281	0
Capital Outlay Override	0	0	0	0
Special Program (UNR)	0	0	0	0
Small School Adjustment (UNR)	0	0	0	0
Tuition Individuals and Other Private Sources (UNR)*	0	0	0	0
Tuition Other Arizona Districts (UNR)*	0	0	0	0
Tuition Out-of-State Districts and Other Governments (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 Vocational and Technical Education Center (UNR)	0	0	0	0
<b>Total UNR Capital Budget Limit (lesser of page 8 or Applied Capacity)</b>				
		5,670,895	4,583,829	(1,087,066)
<b>Budgeted UNR Capital (lesser of page 4 or Budget Limit)</b>				
		5,670,895	4,583,829	(1,087,066)
<b>Budgeted Difference for UNR Capital (page 4) and Capital Budget Limit (page 8)</b>				
		0		
<b>Optimize Budget Capacity Tip</b>				
Budgeting to the ADE Calculated Values = Total UNR Budget Capacity Potential			4,583,829	
*This value is not calculated or validated by the ADE until the FY21 BUDG75 report. Until the FY21 BUDG75 report, the ADE Calculated value is the District budgeted number.				
<b>INFORMATIONAL PURPOSES</b>				
Date of Budget:	Proposed	Adopted	Variance	
	4/20/2021	7/16/2021		
Maintenance and Operations (001)	40,917,952	40,917,952	0	
Unrestricted Capital (010)	5,718,368	5,718,368	0	

# Reports

## BUDG25

## BUDG75

## APOR 55-1

SAIS APOR55-1

Arizona Department Of Education  
Basic Calculations For Equalization Assistance  
FY 2020-21

Apportionment Date: 04/01/2021

Run Date: 03/05/2021

District Page: 1 of 6

08-02-01 Lake Havasu Unified District

Non-AOI Student Counts									
Student Count	PSD	K-8	9-12	Total	Student Count	PSD	K-8	9-12	Total
FY 2020-21 ADM	27,105	3,147,412	1,713,594	4,888,111	FY 2019-20 ADM	26,324	3,383,244	1,750,437	5,160,005
<b>Weighted Student Counts</b>					<b>Support Level Weight</b>				
FY 2020-21 ADM: District PSD	27,105			X	1,450	=			39,302
District K-8	3,147,412			X	1,158	=			3,644,703
District 9-12	1,713,594			X	1,268	=			2,172,837
<b>SubTotal</b>	<b>4,888,111</b>								<b>5,856,842</b>

Add-Ons (FY 2020-21 ADM)	Student Count	Support Level Weight	Weighted Add-On Count
K-3 Reading	1,175,564	X	0.040
K-3	1,175,564	X	0.080
ELL	66,440	X	0.115
HI	0,000	X	4.771
MD-R,A-R,SID-R	27,755	X	6.024
MD-SC,A-SC,SID-SC	48,766	X	5.833
MD-SSI	2,000	X	7.947
OH-R	0,500	X	3.158
OH-SC	4,000	X	6.773
P-SD	7,865	X	3.595
DD*,ED,MIID,SLD,SLI*,OHI	562,035	X	0.003
ED-P	0,000	X	4.822
MOID	9,245	X	4.421
VI	1,000	X	4.806
<b>Total Weighted Student Count Add-Ons</b>			<b>696.331</b>

\* School aged students only

Average Daily Membership (ADM)

Prior Year and Current Year

Reconciling to ADE

**Arizona Department Of Education**  
**Basic Calculations For Equalization Assistance**  
**FY 2020-21**

Apportionment Date: 04/01/2021

Run Date: 03/05/2021

08-02-01 Lake Havasu Unified District

District Page: 1 of 6

**Non-AOI Student Counts**

<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>	<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2020-21 ADM	27.105	3,147.412	1,713.594	4,888.111	FY 2019-20 ADM	26.324	3,383.244	1,750.437	5,160.005

**Weighted Student Counts**

	<u>Student Count</u>		<u>Support Level Weight</u>		<u>Weighted Student Count</u>
FY 2020-21 ADM: District PSD	27.105	X	1.450	=	39.302
District K-8	3,147.412	X	1.158	=	3,644.703
District 9-12	1,713.594	X	1.268	=	2,172.837
<b>SubTotal</b>	<b>4,888.111</b>				<b>5,856.842</b>

<u>Add-Ons</u>	<u>(FY 2020-21 ADM)</u>	<u>Student Count</u>		<u>Support Level Weight</u>		<u>Weighted Add-On Count</u>
K-3 Reading		1,175.564	X	0.040	=	47.023
K-3		1,175.564	X	0.060	=	70.534
ELL		66.440	X	0.115	=	7.641
HI		0.000	X	4.771	=	0.000
MD-R,A-R,SID-R		27.755	X	6.024	=	167.196
MD-SC,A-SC,SID-SC		48.766	X	5.833	=	284.452
MD-SSI		2.000	X	7.947	=	15.894
OI-R		0.500	X	3.158	=	1.579
OI-SC		4.000	X	6.773	=	27.092
P-SD		7.665	X	3.595	=	27.556
DD*,ED,MIID,SLD,SLI*,OHI		562.035	X	0.003	=	1.686
ED-P		0.000	X	4.822	=	0.000
MOID		9.245	X	4.421	=	40.872
VI		1.000	X	4.806	=	4.806
<b>Total Weighted Student Count Add-Ons</b>						<b>696.331</b>

\* School aged students only

## Budget Spreadsheet

### (Data Entry) Tab

Input APOR55-1 ADM  
numbers

## UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the APOR55 tab, page 4.

### Prior Years ADM (A.R.S. §§15-901 and 15-961)

1. FY 2019 100th-Day ADM

2. FY 2020 100th-Day ADM

### Current Year ADM (A.R.S. §§15-943 and 15-808)

3. FY 2021 Estimated Non-AOI Student Count

4. FY 2021 Estimated AOI Full-Time Student Count

5. FY 2021 Estimated AOI Part-Time Student Count

6. Total FY 2021 Estimated Student Count

PSD	K-8	9-12	Total
			5,127.163
26.324	3,383.244	1,750.437	5,160.005
27.105	3,147.412	1,713.594	4,888.111
	0.000	0.000	0.000
	0.000	0.000	0.000
27.105	3,147.412	1,713.594	4,888.111

SAIS APOR55-1

### Arizona Department Of Education Basic Calculations For Equalization Assistance FY 2020-21

Apportionment Date: 04/01/2021

Run Date: 03/05/2021

08-02-01 Lake Havasu Unified District

District Page: 1 of 6

### Non-AOI Student Counts

Student Count	PSD	K-8	9-12	Total	Student Count	PSD	K-8	9 -12	Total
FY 2020-21 ADM	27.105	3,147.412	1,713.594	4,888.111	FY 2019-20 ADM	26.324	3,383.244	1,750.437	5,160.005

# Budget Spreadsheet

## (Data Entry) Tab

Input APOR55-1 ADM numbers

### STUDENT COUNT BY CATEGORY

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. K-3 Reading	1,175.564	0.000	0.000
8. K-3	1,175.564	0.000	0.000
9. ELL	66.440	0.000	0.000
10. HI	0.000	0.000	0.000
11. MD-R, A-R, and SID-R	27.755	0.000	0.000
12. MD-SC, A-SC, and SID-SC	48.766	0.000	0.000
13. MD-SSI	2.000	0.000	0.000
14. OI-R	0.500	0.000	0.000
15. OI-SC	4.000	0.000	0.000
16. P-SD	7.665	0.000	0.000
17. DD*, ED, MIID, SLD, SLI*, and OHI	562.035	0.000	0.000
18. ED-P	0.000	0.000	0.000
19. MOID	9.245	0.000	0.000
20. VI	1.000	0.000	0.000
21. Total Add-on Count (lines 7 through 20)	3,080.534	0.000	0.000

\*School aged students only

Add-Ons (FY 2020-21 ADM)	Student Count		Support Level Weight		Weighted Add-On Count
K-3 Reading	1,175.564	X	0.040	=	47.023
K-3	1,175.564	X	0.060	=	70.534
ELL	66.440	X	0.115	=	7.641
HI	0.000	X	4.771	=	0.000
MD-R,A-R,SID-R	27.755	X	6.024	=	167.196
MD-SC,A-SC,SID-SC	48.766	X	5.833	=	284.452
MD-SSI	2.000	X	7.947	=	15.894
OI-R	0.500	X	3.158	=	1.579
OI-SC	4.000	X	6.773	=	27.092
P-SD	7.665	X	3.595	=	27.556
DD*,ED,MIID,SLD,SLI*,OHI	562.035	X	0.003	=	1.686
ED-P	0.000	X	4.822	=	0.000
MOID	9.245	X	4.421	=	40.872
VI	1.000	X	4.806	=	4.806
<b>Total Weighted Student Count Add-Ons</b>					<b>696.331</b>

\* School aged students only



Budget Revision #1

Reconciling to ADE

Description	ADE Calculated	District Amount	Applied Capacity	Difference
Budget Version (Most Recently Processed):	Revised #1			
Budget Date:	12/15/2020			
<b>RCL &amp; DAA Allocation - Details</b>				
Base Support Level:	27,279,479	28,710,612		
Transportation Revenue Control Limit	901,445	901,445		
Type 03 Tuition	0	0		
ADE value from APOR55-1 Report, page 4. District value from Budget APOR Tab page 4				
Revenue Control Limit (RCL):	28,180,924	29,612,057	28,180,924	(1,431,133)
Applied Capacity for RCL equals the lesser of the ADE value or the District's value as reported on page 7.				
RCL in Maintenance and Operations (M&O)	27,180,924	28,612,057	28,180,924	(431,133)
RCL in Unrestricted Capital (UNR)	1,000,000	1,000,000	0	(1,000,000)
Total DAA Allocation (after reduction):	2,120,404	2,093,281	2,093,281	27,123
ADE Calculated Reduction, refer to APOR55-1 Report, page 5.				
DAA (M&O)	0	0	0	0
DAA (UNR)	2,120,404	2,093,281		0
<b>Maintenance and Operations (M&amp;O) - GBL Budget Capacity</b>				
RCL (M&O)	27,180,924	28,612,057	28,180,924	(431,133)
DAA (M&O)	0	0	0	0
Maintenance and Operations Override	4,617,412	4,617,412	4,617,412	0
Special Program (M&O)	0	0	0	0
Small School Adjustment (M&O)	0	0	0	0
Tuition Individuals and Other Private Sources (M&O)*	0	0	0	0
Tuition Other Arizona Districts (M&O)*	0	0	0	0
Tuition Out-of-State Districts and Other Governments (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)	0	0	0	0
Tuition Out Debt Service (M&O)*	0	0	0	0
Budget Balance Carry Forward	6,974,315	5,952,416	6,974,315	1,021,899
Applied Capacity uses District Amount for carry forward from District's page 7 until the FY20 BUDG75.				
Dropout Prevention Programs (M&O)	0	0	0	0
Registered Warrant Expense (M&O)	0	0	0	0
Joint Career Vocational and Technical Education Center (M&O)	0	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0	0
Excessive Property Tax Valuation Judgments	0	0	0	0
Transportation Revenues for Attendance of Nonresident Pupils*	0	0	0	0
<b>Adjustments (M&amp;O):</b>				
Prior Year Over Expenditures/Resolutions	0	0	0	0
Transfers To/From M&O to Energy and Water Savings Fund	0	0	0	0
Non-Compliance Adjustment - A.R.S. §15-272	0	0	0	0
ADM/Transportation Audit Adjustment	0	0	0	0
Other Adjustments	0	0	0	0
Prop123 Addon Funding	352,279	352,279	352,279	0
General Budget Limit (GBL) for M&O (lesser of page 7 or Applied Capacity)		39,534,164	39,534,164	0
Budgeted GBL for M&O (lesser of page 1 or GBL)		39,534,164	39,534,164	0
Budgeted Difference for M&O (page 1) and General Budget Limit (page 7)		0		
<b>Optimize Budget Capacity Tip</b>				
Budgeting to the ADE Calculated Values = Total M&O Budget Capacity Potential			40,124,930	

**Budget 25 report**  
Reconcile with the  
ADE

**Arizona Department of Education**  
**Over Expenditure Report for Fiscal Year 2020**  
**Lake Havasu Unified District**

Description	ADE Calculated	District Amount	Applied Capacity	Difference
Budgeted M&O (equal or lesser of budget page 1 or GBL)		38,952,415	38,952,415	0
Lesser of Budgeted or GBL for M&O			38,952,415	
Under Budgeted RCL Adjustment			0	
Other Adjustments for Prop123 Addon Funding/CEC/Tuition Revenue			3,628	
Under Budgeted 15-915 Adjustment			0	
Adjusted Lesser of Budgeted or GBL for M&O			38,956,043	
Total (M&O) Expenditures from AFR	31,981,728			
Excess Liabilities (M&O) Expenditures - A.R.S. §15-907	0			
Less Applicable (M&O) Expenditures			(31,981,728)	
Unexpended Budget Balance for Maintenance and Operations or (Over Expenditure)			6,974,315	
If the value in the above row is a negative value, M&O has been over expended and FY21 budget capacity must be reduced.				
Less Performance Pay Budget Balance			0	
Final Applicable Unexpended Budget Balance			6,974,315	
M&O Budget Balance Transferred To/From New School Fund 545			0	
Allowed Budget Balance Carry Forward			6,974,315	
<b>Unrestricted Capital (UNR) Budget Capacity Limit</b>				
Budget Balance Carry Forward (UNR)	1,775,189	1,775,189	1,775,189	0
Interest Earned in Unrestricted FY19	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 \$50million Addon Funding	0	0	0	0
Other Adjustments	0	0	0	0
Amount to Be Used for Unrestricted Capital				
Adjusted RCL (UNR)	1,308,614	1,357,504	1,308,614	(48,890)
Adjusted DAA (UNR)	1,694,696	1,694,921	1,694,696	(225)
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 FY20		4,827,614	4,778,499	(49,115)
Budgeted Unrestricted Capital (equal or lesser of budget page 4 or page 8)			4,827,614	
Under Budgeted 15-915 Adjustment			0	
Under Budgeted Prop 123   CEC   Tuition			0	
Lesser of Budgeted or Unrestricted Capital Available			4,778,499	
Total (UNR) Expenditures from AFR	2,287,951			
Excess Liabilities (UNR) Expenditures - A.R.S. §15-907	0			
Applicable Unrestricted Capital Expenditures			(2,287,951)	
Unexpended Budget Balance for Unrestricted Capital or (Over Expenditure)			2,490,548	
If the value in the above row is a negative value, UNR has been over expended and FY21 budget capacity must be reduced.				

**Budget 75 report**  
Reconcile with the  
ADE

**CALCULATION OF FY 2021 GENERAL BUDGET LIMIT**  
(A.R.S. §15-947.C)

		<b>A. Maintenance and Operation</b>	<b>B. Unrestricted Capital Outlay</b>
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 28,180,924	\$ 27,180,924	\$ 1,000,000
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,521,728		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	401,324		
(c) Total DAA (line 2.a minus 2.b)	\$ 2,120,404	0	2,120,404
*3. FY 2021 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		4,617,412	
(a) Maintenance and Operation			0
(b) Unrestricted Capital Outlay		0	0
(c) Special Program		0	0
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		0	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		6,974,315	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)		0	0
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		0	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment		0	
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		352,279	0
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<b>\$ 39,124,930</b>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 3,120,404

## FUND 001 (M&amp;O)

## MAINTENANCE AND OPERATION (M&amp;O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2020	Budget FY 2021	
100 Regular Education											
1000 Instruction	1.	210.43	217.43	9,341,344	4,767,486	560,752	294,656	0	14,906,756	14,964,238	0.4%
2000 Support Services											
2100 Students	2.	14.50	14.50	677,323	427,756	43,127	39,257	0	1,196,222	1,187,463	-0.7%
2200 Instructional Staff	3.	19.00	20.00	605,503	573,746	172,210	55,750	2,000	1,430,010	1,409,209	-1.5%
2300 General Administration	4.	2.50	2.50	242,168	918,388	77,500	21,425	0	1,558,008	1,259,481	-19.2%
2400 School Administration	5.	32.00	33.00	1,599,657	760,050	50,849	28,250	6,084	2,478,363	2,444,890	-1.4%
2500 Central Services	6.	18.02	19.96	977,830	541,763	983,606	40,370	20,300	2,765,067	2,563,869	-7.3%
2600 Operation & Maintenance of Plant	7.	52.50	51.50	1,778,784	1,157,592	684,579	2,145,899	43,400	5,605,189	5,810,254	3.7%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.00	1.00	38,652	39,974	0	0	0	112,665	78,626	-30.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	199,296	80,906	0	0	0	280,193	280,202	0.0%
620 School-Sponsored Athletics	11.	2.00	1.50	257,075	128,015	124,000	0	0	495,903	509,090	2.7%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	352.95	361.39	15,717,632	9,395,676	2,696,623	2,625,607	71,784	30,828,376	30,507,322	-1.0%
200 and 300 Special Education											
1000 Instruction	15.	77.95	82.87	3,238,035	1,689,758	170,789	11,152	0	4,658,603	5,109,734	9.7%
2000 Support Services											
2100 Students	16.	13.20	13.91	789,455	366,143	175,723	10,575	2,270	1,281,972	1,344,166	4.9%
2200 Instructional Staff	17.	2.00	0.00	99,011	60,829	550	550	1,250	158,829	162,190	2.1%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.80	0.80	48,540	26,884	1,425	0	0	77,073	76,849	-0.3%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	630	0	630	630	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	93.95	97.58	4,175,041	2,143,614	348,487	22,907	3,520	6,177,107	6,693,569	8.4%
400 Pupil Transportation	25.	29.00	30.00	727,789	551,963	69,525	181,270	1,450	1,553,105	1,531,997	-1.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	4.00	5.00	231,066	160,976	0	0	0	393,827	392,042	-0.5%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	479.90	493.97	20,851,528	12,252,229	3,114,635	2,829,784	76,754	38,952,415	39,124,930	0.4%

The district has budgeted an amount in the M&amp;O Fund equal to the General Budget Limit as calculated on page 7 of 8.



**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2021  
Lake Havasu Unified District

Description	ADE Calculated	District Amount	Applied Capacity	Difference
<b>Unrestricted Capital Carry Forward - Details</b>				
Unrestricted Capital Available for FY19	4,827,614	4,827,614	4,827,614	0
Unrestricted Capital Budget Limit Adjustment	(49,115)	0		(49,115)
Above line only for ADE adjustments indicated on FY20 BUDG75				
Adjusted Unrestricted Capital Available for FY20	4,778,499	4,827,614	4,778,499	(49,115)
Amount Budgeted in Unrestricted Capital for FY20		4,827,614		
Lesser of Available or Budgeted for FY20		4,827,614		
Actual Unrestricted Expenditures in FY20	2,287,951	2,250,000	2,287,951	(37,951)
ADE Expenditures from District's page 8 until the FY20 AFR.				

### Unrestricted Capital (UNR) Budget Capacity Limit

Unexpended Unrestricted Budget Balance	2,490,548	2,577,614	2,490,548	(87,066)
Applied Capacity uses District Amount for budget balance from District's page 8 until the FY20 BUDG75				
Interest Earned in Unrestricted in FY20	0	0	0	0
Monies Deposited from School Facilities Board for Donated Land	0	0	0	0
<b>Adjustments (UNR):</b>				
Prior Year Over Expenditures/Resolutions	0	0	0	0
ADM/Transportation Audit Adjustment	0	0	0	0
Other Adjustments	0	0	0	0
Prop123 Addon Funding	0	0	0	0
<b>Amount to be Used for Unrestricted Capital:</b>				
District Amount to be Used for UNRs as allocated on District's budget page 7:				
Adjusted RCL in Unrestricted Capital (UNR)	1,000,000	1,000,000	0	(1,000,000)
Adjusted DAA (UNR)	2,093,281	2,093,281	2,093,281	0
Capital Outlay Override	0	0	0	0
Special Program (UNR)	0	0	0	0
Small School Adjustment (UNR)	0	0	0	0
Tuition Individuals and Other Private Sources (UNR)*	0	0	0	0
Tuition Other Arizona Districts (UNR)*	0	0	0	0
Tuition Out-of-State Districts and Other Governments (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 Vocational and Technical Education Center (UNR)	0	0	0	0
<b>Total UNR Capital Budget Limit (lesser of page 8 or Applied Capacity)</b>	5,670,895	5,670,895	4,583,829	(1,087,066)
<b>Budgeted UNR Capital (lesser of page 4 or Budget Limit)</b>		5,670,895	4,583,829	(1,087,066)
<b>Budgeted Difference for UNR Capital (page 4) and Capital Budget Limit (page 8)</b>		0		

#### Optimize Budget Capacity Tip

Budgeting to the ADE Calculated Values = Total UNR Budget Capacity Potential 4,583,829

\*This value is not calculated or validated by the ADE until the FY21 BUDG75 report. Until the FY21 BUDG75 report, the ADE Calculated value is the District budgeted number.

#### INFORMATIONAL PURPOSES

Date of Budget:	Proposed 6/25/2020	Adopted 7/6/2020	Variance
Maintenance and Operations (001)	40,917,952	40,917,952	0
Unrestricted Capital (610)	5,718,368	5,718,368	0

**Budget 25 report**  
Reconcile with the  
ADE

DISTRICT NAME	<u>Lake Havasu Unified School District #1</u>	COUNTY	<u>Mohave</u>	CTD NUMBER	<u>080201000</u>
				VERSION	<u>Revised #2</u>

**CALCULATION OF FY 2021 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT**  
**(A.R.S. §15-947.D and A.R.S. §15-978)**

**Instructions**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

A. 1. FY 2020 Unrestricted Capital Budget Limit (UCBL) (from FY 2020 latest revised Budget, page 8, line A.12)	\$	<u>4,827,614</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>(49,115)</u>
3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2)	\$	<u>4,778,499</u>
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$	<u>4,827,614</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>4,778,499</u>
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>2,287,951</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>2,490,548</u>
8. Interest Earned in Fund 610 in FY 2020	\$	<u>0</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>0</u>
10. Adjustment to UCBL for FY 2021 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	<u>0</u>
(b) ADM/Transportation Audit Adjustment	\$	<u>0</u>
(c) Other:	\$	<u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>3,120,404</u>
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>5,610,952</u></u>

### Current Year Funding and the BUDG25 Report

With the implementation of current year funding, changes in the district's FY 2021 enrollment and withdrawal data may result in changes to the district's District Support Level (DSL) and Revenue Control Limit (RCL), as well as ADE's calculated budget limits for the district. This means that even if the FY 2021 BUDG25 report, that is the basis for this letter, indicates a currently acceptable or statutorily compliant budget, subsequent changes in the district's FY 2021 ADM, SPED, and ELL numbers may result in changes in the district's FY 2021 budget limits. Changes in the district's ADE calculated limits may require the district to adjust its planned expenditures downward by its final budget revision. Therefore, the district should:

1. actively monitor changes in FY 2021 student enrollment and withdrawal activity; and,
2. comprehensively review the FY 2021 BUDG25 report, which is updated and posted monthly, for changes in the district's ADE calculated budget limits that may or may not require the district to revise.

If the district should fail to revise down its expenditures by the final budget revision of May 15, 2021 to within the current ADE's calculated budget limits, the ADE will reduce the district's FY 2022 budget limits by the amount of any FY 2021 M&O and or unrestricted capital over-expenditure.



# Financial Transparency

To view the Budget Revision for the Lake Havasu Unified School District #1  
visit our webpage at  
[www.lhusd.org](http://www.lhusd.org)

You will also find a link to view the Budget Proposal on the  
Arizona Department of Education's website



**Scholarship  
Character  
Humanity**

#LHUSD

Staff Portal

Lake Havasu Unified School District #1

2200 Havasupai Boulevard  
Lake Havasu City, AZ 86403  
Phone: 928-505-6900  
Fax: 928-505-6999

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Business Services

Financial Transparency  
Staff/Department Directory  
Tax Credit

Child Nutrition Services

Grab and Go Meal Pickup  
Free and Reduced Meal Program  
Menus  
Prepay for Meals

Educational Services

Gifted Program  
Grants  
Learning Resources

Health Office

Personnel

Apply Today  
Substitutes  
Employment Resources

Special Services

Child Find



HOME



JOBS



EVENTS



SCHOOL  
MEALS



REGISTRATION



PARENTVUE



FINANCIAL  
TRANSPARENCY



TAX CREDIT

Financial T

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Business Services  
Financial Transparency  
Financial Reporting  
Financial Document  
Bids and RFPs  
Gifts and Donations  
Bond and Override  
Staff/Department D  
Tax Credit  
Child Nutrition Servi  
Educational Services

revised statutes §41-725 which requires us to provide financial transparency, and in keeping with the district's policy of full disclosure, we are providing information review.

chool District is committed to providing a clear view of how the taxpayer's dollars are spent. We invite you to review the information provided regarding the district's ncial reports, and other pertinent information.

## FINANCIAL TRANSPARENCY

Fiscal Year: 2021

Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)

Teachers employed in FY 2021 (budget year)	\$ 44,175
Teachers employed in FY 2020 (prior year)	\$ 43,593

## STAFFING TRANSPARENCY

Fiscal Year: 2021

Proposed Ratios for Special Education	Teacher - Pupil : 1 to 22 (A.R.S. §§15-903.E.1 and 15-764.A.5)
Estimated FTE Certified Employees	Staff - Pupil : 1 to 11 Prior FY - 200