

# 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

| Description  | ADE Calculated | District Amount | Applied Capacity | Difference  |
|--|----------------|-----------------|------------------|-------------|
| <b>Budget Version (Most Recently Processed):</b> 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   | 591,445        | 591,445         |                  |             |
| Type 03 Tuition  | 0              | 0               |                  |             |
| ADE value from APOR-1 Report, page 4. District value from Budget APOR-1, page 4                        |                |                 |                  |             |
| Revenue Control Limit (RCL)  | 28,180,224     | 29,612,057      | 28,180,224       | (1,431,133) |
| Assess Capacity for RCL, means the near of the ADE value or the Districts value as reported on page 7. |                |                 |                  |             |
| RCL in Maintenance and Operations (M&O)  | 28,180,224     | 28,612,057      | 28,180,224       | (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 from APOR-1 Report, page 5.   |                |                 |                  |             |
| 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)  | 28,180,224     | 28,612,057      | 28,180,224       | (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. §15-970 (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 1 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* Adjustments (M&O):                       | 0              | 0               | 0                | 0           |
| 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 (lessor of page 7 or Applied Capacity)                              | 39,534,164     | 39,534,164      | 0                | 0           |
| Budgeted GBL for M&O (lessor of page 1 or GBL)   | 39,534,164     | 39,534,164      | 0                | 0           |
| Budgeted Difference for M&O (page 1) and General Budget Limit (page 7)                                 | 0              | 0               | 0                | 0           |
| <b>Optimize Budget Capacity Tip</b>  |                |                 |                  |             |
| Budgeting to the ADE Calculated Values = Total M&O Budget Capacity Potential                           |                |                 | 40,124,830       |             |

| Description   | ADE Calculated | District Amount | Applied Capacity | Difference  |
|---|----------------|-----------------|------------------|-------------|
| <b>Unrestricted Capital Carry Forward - Details</b>   |                |                 |                  |             |
| Unrestricted Capital Available for FY19   | 4,827,814      | 4,827,814       | 4,827,814        | 0           |
| Unrestricted Capital Budget Limit Adjustment  | (46,115)       | 0               | 0                | (46,115)    |
| Assess the carry forward amount based on FY20 BUDG75  |                |                 |                  |             |
| Adjusted Unrestricted Capital Available for FY20  | 4,778,499      | 4,827,814       | 4,778,499        | (46,115)    |
| Amount Budgeted in Unrestricted Capital for FY20  |                | 4,827,814       |                  |             |
| Lesser of Available or Budgeted for FY20  |                | 4,827,814       |                  |             |
| Actual Unrestricted Expenditures in FY20  | 2,287,951      | 2,290,000       | 2,287,951        | (37,951)    |
| ADE Expenditures from Districts page 5 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           |
| Amount to be Used for Unrestricted Capital:   |                |                 |                  |             |
| District Amount to be Used for UNR as available on Districts support, 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. §15-970 (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           |
| Total UNR Capital Budget Limit (lessor of page 8 or Applied Capacity)   |                | 5,870,895       | 4,583,829        | (1,087,066) |
| Budgeted UNR Capital (lessor of page 4 or Budget Limit)   |                | 5,870,895       | 4,583,829        | (1,087,066) |
| Budgeted Difference for UNR Capital (page 4) and Capital Budget Limit (page 8)  |                | 0               | 0                | 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         |             |
| 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 |

**Weighted Student Counts**

| Student Count                | Support Level Weight | Weighted Student Count |
|------------------------------|----------------------|------------------------|
| FY 2020-21 ADM: District PSD | 27,105 X             | 39,302                 |
| District K-8                 | 3,147,412 X          | 3,644,703              |
| District 9-12                | 1,713,594 X          | 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          | 47,023                |
| K-3   | 1,175,564 X          | 70,534                |
| ELL   | 66,440 X             | 7,641                 |
| HI  | 0,000 X              | 0,000                 |
| MD-R,A-R,SID-R                              | 27,755 X             | 167,196               |
| MD-SC,A-SC,SID-SC                           | 48,766 X             | 284,452               |
| MD-SSI                                      | 2,000 X              | 15,894                |
| OH-R  | 0,500 X              | 1,579                 |
| OJ-SC                                       | 4,000 X              | 27,092                |
| P-SD  | 7,965 X              | 27,556                |
| DD*, ED, MIID,SLD,SLI*,OHI                  | 562,035 X            | 1,686                 |
| ED-P  | 0,000 X              | 0,000                 |
| MOID  | 9,245 X              | 40,872                |
| 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>              |

**Add-Ons (FY 2020-21 ADM)**

|   | <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

| PSD    | K-8       | 9-12      | Total     |
|--------|-----------|-----------|-----------|
|        |           |           | 5,127.163 |
| 26.324 | 3,383.244 | 1,750.437 | 5,160.005 |

**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

|        |           |           |           |
|--------|-----------|-----------|-----------|
| 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  
 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 |

# 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<br>Calculated | District<br>Amount | Applied<br>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                   | 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<br>Calculated | District<br>Amount | Applied<br>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)        |                 |
| <b>Unexpended Budget Balance for Maintenance and Operations or (Over Expenditure)</b>  |                   |                    | <b>6,974,315</b>    |                 |
| <small>If the value in the above row is a negative value, M&amp;O has been over-expended and FY21 budget capacity must be reduced.</small> |                   |                    |                     |                 |
| 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                   |                 |
| <b>Allowed Budget Balance Carry Forward</b>  |                   |                    | <b>6,974,315</b>    |                 |
| <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               |
| <b>Amount to Be Used for Unrestricted Capital</b>  |                   |                    |                     |                 |
| 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               |
| <b>Unrestricted Capital Available for FY20</b>   |                   | <b>4,827,614</b>   | <b>4,778,499</b>    | <b>(49,115)</b> |
| 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)         |                 |
| <b>Unexpended Budget Balance for Unrestricted Capital or (Over Expenditure)</b>  |                   |                    | <b>2,490,548</b>    |                 |
| <small>If the value in the above row is a negative value, UNR has been over-expended and FY21 budget capacity must be reduced.</small>     |                   |                    |                     |                 |

**Budget 75 report**  
Reconcile with the  
ADE

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

|   |               | <b>A.<br/>Maintenance<br/>and Operation</b> | <b>B.<br/>Unrestricted<br/>Capital Outlay</b> |
|---|---------------|---|---|
| *1. FY 2021 Revenue Control Limit (RCL)<br>(from APOR55 tab, page 4)  | \$ 28,180,924 | \$ 27,180,924                               | \$ 1,000,000                                  |
| *2. (a) FY 2021 District Additional Assistance (DAA) (from<br>APOR55 tab, page 5)   | \$ 2,521,728  |   |   |
| (b) DAA Reduction for State Budget Adjustments (from<br>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<br>down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for<br>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   | 0   |
| (b) Unrestricted Capital Outlay   |               |   | 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<br>in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see<br>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<br>[not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance<br>Carryforward, line 15(e)] (A.R.S. §15-974.B)   |               | 0   |   |
| 8. Budget Increase for:   |               |   |   |
| (a) Desegregation Expenditures (A.R.S. §15-910.G-IK)  |               | 0   | 0   |
| * (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for<br>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<br>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<br>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,<br>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)<br>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)<br>(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)   |               | \$ 39,124,930                               |   |
| 12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)<br>(A.R.S. §15-905.F) (to page 8, line A.11)  |               |   | \$ 3,120,404                                  |

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

| Expenditures  |     | FTE         |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals              |                      | %<br>Increase/<br>Decrease |
|---|-----|-------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------------|----------------------|----------------------------|
|   |     | Prior<br>FY | Budget<br>FY |                  |                              |  |                  |               | Prior<br>FY<br>2020 | Budget<br>FY<br>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)<br>(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&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)   |
| <small>Above line only for ADE adjustments indicated on FY20 BUDG75</small> |                |                 |                  |            |
| 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)   |
| <small>ADE Expenditures from District's page 8 until the FY20 AFR</small>   |                |                 |                  |            |

### Unrestricted Capital (UNR) Budget Capacity Limit

|  |           |           |           |             |
|--|-----------|-----------|-----------|-------------|
| <b>Unexpended Unrestricted Budget Balance</b>  | 2,490,548 | 2,577,614 | 2,490,548 | (87,066)    |
| <small>Applied Capacity uses District Amount for budget balance from District's page 8 until the FY20 BUDG75</small> |           |           |           |             |
| 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>   |           |           |           |             |
| <small>District Amount to be Used for UNR is as allocated on District's budget page 7:</small>                       |           |           |           |             |
| 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         |           | 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.

| INFORMATIONAL PURPOSES           | Proposed   | Adopted    | Variance |
|----------------------------------|------------|------------|----------|
| Date of Budget:                  | 6/25/2020  | 7/6/2020   |          |
| 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

**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)<br>(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<br>(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

Board ▾ District ▾ Departments ▾ Resources ▾ Schools | Want To... ▾ REOPENING / COVID-19 Updates ONLINE LEARNING SUPPORT

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



Financial T

< back

- Business Services
- Financial Transparency
- Financial Reporting
- Financial Documents
- Bids and RFPs
- Gifts and Donations
- Bond and Override
- Staff/Department Directory
- Tax Credit
- Child Nutrition Services
- 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.  
School 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 financial 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) Staff - Pupil: 1 to 11

Estimated FTE Certified Employees Prior FY - 200 60