



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2015

SIGNATURE/DATE

SIGNATURE/DATE
Ed Barbour, Board President
Corey Means, Member
Nancy Hawkins, Member
Wes Mitchell, Member
Tony Salcido, Member

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on October 7, 2015 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dr. Shannon Goodsell
Superintendent (Typed Name)
Robert Amado
District Contact Employee

Business Manager Signature
Dr. Jeff Van Handel
Business Manager (Typed Name)
520-316-3360
Telephone Number
ramado@cguhsd.org
E-mail

Table with 2 columns: Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2)

Subtotal (lines 2-18)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-27)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

Subtotal (lines 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	453,171	612,258	727,827	800,617	1.
2.	11,078,994	266,755	6,420	2,810,340	2.
3.					3.
4.	619,814	19,565		157,351	4.
5.					5.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.		3,038	507	2,052	17.
18.	174,231				18.
19.	11,873,039	289,358	6,927	2,969,743	19.
20.					20.
21.	772,806	49,678			21.
22.					22.
23.					23.
24.	772,806	49,678			24.
25.	9,927,072	638,139			25.
26.	1,320,720	31,368			26.
27.					27.
28.	11,247,792	669,507		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.	0			0	36.
37.	23,893,637	1,008,543	6,927	2,969,743	37.
38.					38.
39.				436,150	39.
40.	43,499				40.
41.	24,390,307	1,620,801	734,754	4,206,510	41.
42.	23,085,724	1,495,335	728,038	619,800	42.
43.					43.
44.	23,085,724	1,495,335	728,038	619,800	44.
45.	1,304,583	125,466	6,716	3,586,710	45.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$9,803 at 7/1/14.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$6,912 at 6/30/15.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	5,016,262	2,298,576	235,634	183,418	11,776	7,355,571	7,745,666	6,701,251	15.6%
2000 Support Services										
2100 Students	2.	834,375	274,155	25,308	16,142	1,961	1,129,352	1,151,941	1,025,766	12.3%
2200 Instructional Staff	3.	217,225	76,603	88,523	9,885	1,659	348,569	393,895	259,335	51.9%
2300 General Administration	4.	198,154	54,518	119,937	4,214	3,732	454,315	380,555	354,586	7.3%
2400 School Administration	5.	605,871	167,287	13,957	50,592	4,112	878,896	841,819	967,702	-13.0%
2500 Central Services	6.	596,553	190,173	386,997	40,836	351	1,362,783	1,214,910	1,174,866	3.4%
2600 Operation & Maintenance of Plant	7.	1,172,926	451,269	984,118	1,317,769	200	4,277,569	3,926,282	4,317,673	-9.1%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	88,927	27,367	751	103,732		136,466	220,777	295,097	-25.2%
610 School-Sponsored Cocurricular Activities	10.	86,881	17,465				148,706	104,346	99,704	4.7%
620 School-Sponsored Athletics	11.	517,175	112,860	2,180	54,751	28,276	597,891	715,242	553,794	29.2%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	9,334,349	3,670,273	1,857,405	1,781,339	52,067	16,690,118	16,695,433	15,749,774	6.0%
200 Special Education										
1000 Instruction	15.	956,532	781,491	535,516	38,783		2,165,314	2,312,322	1,734,706	33.3%
2000 Support Services										
2100 Students	16.	374,929	98,251	218,705	18,526		743,383	710,411	751,460	-5.5%
2200 Instructional Staff	17.	6,260	1,109	84,450	0	5,825	122,356	97,644	111,730	-12.6%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.	1,528	124				3,124	1,652	0	--
2500 Central Services	20.	32,035	9,888	29,464	9,793		170,321	81,180	92,104	-11.9%
2600 Operation & Maintenance of Plant	21.	9,672	5,158				0	14,830	0	--
2900 Other	22.						13,511	0	11,616	-100.0%
3000 Operation of Noninstructional Services	23.						0	0	344,243	-100.0%
Subtotal (lines 15-23)	24.	1,380,956	896,021	868,135	67,102	5,825	3,218,009	3,218,039	3,045,859	5.7%
400 Pupil Transportation	25.			2,675,318	408,520		3,780,910	3,083,838	3,258,775	-5.4%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0		0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	65,698	22,716					88,414	47,577	85.8%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	65,698	22,716	0	0	0	86,268	88,414	47,577	85.8%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.						0	0	0	0.0%
Total Expenditures (lines 14, 24-27, 30-32)	33.	10,781,003	4,589,010	5,400,858	2,256,961	57,892	23,775,305	23,085,724	22,101,985	4.5%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	291,706										
Interest Income	2.	154										
Total Revenues (lines 1 and 2)	3.	291,860										
Expenditures												
100 Regular Education												
1000 Instruction	4.		194,010	43,377				297,656	237,387	236,360	0.4%	
2100 Support Services - Students	5.		8,964	2,191				0	11,155	9,443	18.1%	
2200 Support Services - Instructional Staff	6.		996	263				0	1,259	2,492	-49.5%	
Program 100 Subtotal (lines 4-6)	7.		203,970	45,831				297,656	249,801	248,295	0.6%	
200 Special Education												
1000 Instruction	8.		26,075	6,269				0	32,344	30,745	5.2%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		26,075	6,269				0	32,344	30,745	5.2%	
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	40,767	291,860	230,045	52,100			297,656	282,145	279,072	1.1%	50,482
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	584,909										
Interest Income	18.	334										
Total Revenues (lines 17 and 18)	19.	585,243										
Expenditures												
100 Regular Education												
1000 Instruction	20.		481,086	87,672				571,203	568,758	651,687	-12.7%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		481,086	87,672				571,203	568,758	651,687	-12.7%	
200 Special Education												
1000 Instruction	24.							0	0	0	0.0%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	84,130	585,243	481,086	87,672			571,203	568,758	651,691	-12.7%	100,615
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	583,151										
Interest Income	34.	302										
Total Revenues (lines 33 and 34)	35.	583,453										
Expenditures												
100 Regular Education												
1000 Instruction	36.		387,471	86,904				673,446	474,375	449,568	5.5%	
2100 Support Services - Students	37.		17,937	4,381				0	22,318	18,893	18.1%	
2200 Support Services - Instructional Staff	38.		1,993	526				0	2,519	4,987	-49.5%	
Program 100 Subtotal (lines 36-38)	39.		407,401	91,811	0	0		673,446	499,212	473,448	5.4%	
200 Special Education												
1000 Instruction	40.		52,220	12,542				0	64,762	61,513	5.3%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		52,220	12,542	0	0		0	64,762	61,513	5.3%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	63	-100.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	63	-100.0%	
Total Classroom Site Fund 013 - Other	48.	81,265	583,453	459,621	104,353	0	0	673,446	563,974	535,024	5.4%	100,744
Total Classroom Site Funds (lines 16, 32, and 48)	49.	206,162	1,460,556	1,170,752	244,125	0	0	1,542,305	1,414,877	1,465,787	-3.5%	251,841

- (1) For FY 2015, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	34,455	28,311	523,598			8,938	602,841	595,302	142,606	317.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff							0	0	0	0.0%
2300, 2400, 2500, 2900 Administration			310,513				281,050	310,513	242,238	28.2%
2600 Operation & Maintenance of Plant	808		97,976				118,037	98,784	41,375	138.8%
2700 Student Transportation							0	0	0	0.0%
3000 Operation of Noninstructional Services			24,927				15,000	24,927	13,097	90.3%
4000 Facilities Acquisition and Construction			249,734				713,748	249,734	0	--
5000 Debt Service				159,871	56,204		141,697	216,075	214,093	0.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	35,263	28,311	1,206,748	159,871	56,204	8,938	1,872,373	1,495,335	653,409	128.9%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0
6450 Construction Services	6,000	0	0	0	0	0
6710 Land and Improvements	550,000	249,734	0	0	0	0
6720 Buildings and Improvements	556,373	808	0	0	0	0
6731 Furniture and Equipment	400,000	319,459	0	0	0	0
6734 Vehicles	0	318,822	0	0	0	0
6737 Technology-Related Hardware and Software	200,000	381,499	0	0	0	0
6831, 6832 Redemption of Principal	90,000	167,068	0	0	0	0
6841, 6842, 6850 Interest	70,000	57,945	0	0	0	0
Total (lines 1-10)	1,872,373	1,495,335	0	0	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0	0	0	0		
New Construction	0	0	0	0	0	0
Other	1,872,373	1,495,335	0	0	0	0
Total (lines 12-14)	1,872,373	1,495,335	0	0	0	0

Funds 610, 630, and 695

1. New construction cost per square foot	\$ 0
2. Land acquisition costs	\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$5,960,021
Buildings and Improvements	\$97,707,830
Furniture, Equipment, Vehicles, and Technology	\$4,789,387
Construction in Progress	\$
Total	\$108,457,238

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (1,705,291)	1,271,397	(100,835)	3,000,000	1,611,703	(2,146,432)
140-150 ESEA Title II - Prof. Development and Technology	2. (199,142)	227,312		500,000	188,576	(160,406)
160 ESEA Title IV - 21st Century Schools	3. 0			0		0
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0			0		0
190 ESEA Title III - Limited English & Immigrant Students	5. 0			0		0
200 ESEA Title VII - Indian Education	6. (14,922)	91,482		100,000	69,345	7,215
210 ESEA Title VI - Flexibility and Accountability	7. 0			0		0
220 IDEA Part B	8. (290,312)	641,832	(9,475)	650,000	813,238	(471,193)
230 Johnson-O'Malley	9. 0			0		0
240 Workforce Investment Act	10. 0			0		0
250 AEA-Adult Education	11. 0			0		0
260-270 Vocational Education - Basic Grants	12. (206,308)	417,425		500,000	289,977	(78,860)
280 ESEA Title X - Homeless Education	13. 0			0		0
290 Medicaid Reimbursement	14. 153,400	159,207		275,000	0	312,607
374 E-Rate	15. 544,208	162,724		1,000,000	222,423	484,509
378 Impact Aid	16. 153,009	163,124		350,000	118,256	197,877
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 31,493	172,852		500,000	159,087	45,258
Total Federal Project Funds (lines 1-17)	18. (1,533,865)	3,307,355	(110,310)	6,875,000	3,472,605	(1,809,425)
STATE PROJECTS						
400 Vocational Education	19. 10,752	120,479		150,000	127,353	3,878
410 Early Childhood Block Grant	20.			0		0
420 Ext. School Yr. - Pupils with Disabilities	21.			0		0
425 Adult Basic Education	22.			0		0
430 Chemical Abuse Prevention Programs	23.			0		0
435 Academic Contests	24.			0		0
450 Gifted Education	25.			0		0
460 Environmental Special Plate	26.			0		0
465-499 Other State Projects	27.			500,000		0
Total State Project Funds (lines 19-27)	28. 10,752	120,479		650,000	127,353	3,878
Total Federal and State Projects (lines 18 and 28)	29. (1,523,113)	3,427,834	(110,310)	7,525,000	3,599,958	(1,805,547)

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	142,214	154,890		300,000	0	297,104
050 County, City, and Town Grants	0			0		0
071 Structured English Immersion (1)	0	0		1	0	0
072 Compensatory Instruction (1)	0	0		0	0	0
500 School Plant (Lease over 1 year)	607	116		5,000		723
505 School Plant (Lease 1 year or less)	0			40,000		0
506 School Plant (Sale)	26,492	49,946		30,000	26,246	50,192
515 Civic Center	64,522	36,032		150,000	23,939	76,615
520 Community School	20,944	73		50,000		21,017
525 Auxiliary Operations	342,607			450,000		342,607
526 Extracurricular Activities Fees Tax Credit	0			250,000		0
530 Gifts and Donations	249,128	11,401		350,000	45,624	214,905
535 Career & Tech. Ed. & Voc. Ed. Projects	0			0		0
540 Fingerprint	0			0		0
545 School Opening	0			0		0
550 Insurance Proceeds	16,913	99		20,000		17,012
555 Textbooks	0			0		0
565 Litigation Recovery	4,969			5,500		4,969
570 Indirect Costs	(15,610)	110,310		500,000		94,700
575 Unemployment Insurance	0			200,000		0
580 Teacherage	0			0		0
585 Insurance Refund	0			0		0
590 Grants and Gifts to Teachers	0			0		0
595 Advertisement	0			0		0
596 Joint Technical Education	43,264	418,113		650,000	349,718	111,659
620 Adjacent Ways	727,827	6,927		727,131	728,038	6,716
630 Bond Building	0	67,659		0		67,659
639 Impact Aid Revenue Bond Building	0			0		0
640 School Plant-Special Construction	0			0		0
650 Gifts and Donations—Capital	0	57,039		100,000	21,217	35,822
660 Condemnation	0			0		0
665 Energy and Water Savings	0			0		0
686 Emergency Deficiencies Correction	0			0		0
691 Building Renewal Grant	4,201	81,332		800,000	81,675	3,858
695 New School Facilities	624	2		0		626
700 Debt Service	2,969,743	2,969,743		4,000,000	619,800	5,319,686
720 Impact Aid Revenue Bond Debt Service	0			0		0
850 Student Activities						0
Other _____				2,000,000		0
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance				0		0
955 Intergovernmental Agreements				0		0
9__ OPEB				0		0
9__ _____	(37,255)	337,928		1,000,000	361,305	(60,632)

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	250,000	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	50,000	0
Total Expenditures (lines 1-4)	300,000	0

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		49,370
Expenditures and Other Financing Uses (Budget)	150,000	
Expenditures and Other Financing Uses (Actual)		0
Ending Fund Balance (Actual)		49,370

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

A. 1. Bonds Outstanding, June 30, 2015			\$24,995,000
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	\$5,126,209	Tax Rate	2.1063
b. Secondary	\$5,126,209	Tax Rate	0.9838
3. Number of Schools			3
4. Actual Days in Session			180
5. Area of School District (Square Miles)			1,280

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
---	-----

(Report this WHETHER OR NOT district changed boundaries in FY 2015)

B. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$15,229,359
2. Classroom Supplies (Function 1000, Object Code 6600)	\$481,330
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,224,558
4. Support Services—Students (Function 2100)	\$2,451,153
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$15,641,176
6. Total Current Expenditures	\$37,027,576

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?

Yes

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2017.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	\$1,296,090
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$3,926,282
c. Total Communications Expenditures (Object Code 6530)	\$1,023,447
d. Total Tuition Expenditures (Object Code 6560)	\$378,465

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$105,605
b. Food Service (Fund 510)	\$0

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$607,565
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E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

Areas of Identification [A.R.S. §15-203(A)(15)]

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
									16	14	15	21	66
									9	7	10	23	49
									16	19	16	25	76
0	0	0	0	0	0	0	0	0	41	40	41	69	191

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Autism
2. Emotional Disability
3. Hearing Impairment
4. Other Health Impairments
5. Specific Learning Disability
6. Mild, Moderate, or Severe Intellectual Disability
7. Multiple Disabilities
8. Multiple Disabilities with Severe Sensory Impair.
9. Orthopedic Impairment
10. Developmental Delay
11. Preschool Severe Delay
12. Speech/Language Impairment
13. Traumatic Brain Injury
14. Visual Impairment
15. Subtotal (lines 1-14)
16. Gifted Education
17. Remedial Education
18. ELL Incremental Costs
19. ELL Compensatory Instruction
20. Vocational and Technological Education
21. Career Education
22. Total (lines 15-21)

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
78,475	75,245
207,481	209,487
21,028	25,754
60,045	64,214
1,983,729	1,957,375
207,630	210,643
22,802	23,512
20,268	22,845
12,668	13,554
0	0
0	0
128,883	127,457
0	
0	
2,743,009	2,730,086
0	
0	
0	
0	
475,000	487,953
0	
3,218,009	3,218,039

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	42,000
2. Federal Audit Expenditures - All Funds	6330	7,000
		9,500

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ 0

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2015 \$ 0

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ 0

H. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts for all other students (objects 6561)
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)
6. Tuition to Out-of-State Districts (object 6562)

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services\Coops\IGAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
			0
262,886			262,886
			0
			0
262,886	0	0	262,886

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	1,486,040	489,886	337,314	186,734	629,973	12,000				611,049		3,752,996
2000 Support Services												
2100 Students	198,811	71,150	59,538	8,987					27,549			366,035
2200 Instructional Staff	176,265	41,397	152,648	27,730								398,040
2300 General Administration						1,800						1,800
2400 School Administration	69,184	19,181	5,485									93,850
2500, 2900 Central Services, Other	181,530	39,391	12,930	2,975	338,840							575,666
2600 Operation and Maintenance of Plant			291,432	10,696	152,124							454,252
2700 Student Transportation			13,393									13,393
3000 Operation of Noninstructional Services												
3100 Food Service Operations	27,144	10,610	1,255,661	3,961	24,927	677						1,322,980
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction			9,364		968,409							977,773
5000 Debt Service								162,818	675,004			837,822
Total (lines 1-14)	2,138,974	671,615	2,137,765	241,083	2,114,273	14,477	0	162,818	675,004	638,598	0	8,794,607

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	6,394,551	428,793	36,997
2. Special Education (Programs 200-230, 250, and 300-399)	694,657		60,463
3. Vocational Education (Programs 270 and 540)		558,215	
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	160,116		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 953
7. Number of FTE-Certified Teachers	183
8. Number of FTE-Contract Teachers	5

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900			0
4. Total (lines 1-3)	0	0	0

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	968,409
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	968,409
5. 6450 Construction	9,364

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

110502000

I certify that the Annual Financial Report of Casa Grande Union High School District, Pinal County, for fiscal year 2015 was approved by the Governing Board on October 6, 2015, and that the complete Annual Financial Report may be reviewed by contacting Robert Amado at the District Office, telephone (520) 316-3360, during normal business hours.

Avg. Daily Membership

2014

2015

Attending 3693.313

3704.500

2015 Tax Rates:

Primary
2.1063

Secondary
0.9838

ADE/AG 41-202S Rev. 8/15-FY 2015

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				16,690,118	16,695,433	
Special Education				3,218,009	3,218,039	
Pupil Transportation				3,780,910	3,083,838	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				86,268	88,414	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	453,171	23,937,136	0	23,775,305	23,085,724	1,304,583
Classroom Site Funds	206,162	1,460,556		1,542,305	1,414,877	251,841
Instructional Improvement	142,214	154,890		300,000	0	297,104
Unrestricted Capital Outlay	612,258	1,008,543	0	1,872,373	1,495,335	125,466
Student Success	0	49,370		150,000	0	49,370
Adjacent Ways	727,827	6,927	0	727,131	728,038	6,716
Bond Building	0	67,659	0	0	0	67,659
Other Capital Funds	0	0	0	0	0	0
New School Facilities	624	2		0	0	626
Federal Projects	(1,533,865)	3,307,355	(110,310)	6,875,000	3,472,605	(1,809,425)
State Projects	10,752	120,479		650,000	127,353	3,878
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		1	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	27,099	50,062	0	75,000	26,246	50,915
Food Service	217,969	1,286,688	0	2,000,000	1,298,054	206,603
Civic Center	64,522	36,032	0	150,000	23,939	76,615
Community School	20,944	73	0	50,000	0	21,017
Auxiliary Operations	342,607	0	0	450,000	0	342,607
Extracurricular Activities Fees	0	0	0	250,000	0	0
Gifts and Donations	249,128	11,401	0	450,000	45,624	214,905
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	16,913	99	0	20,000	0	17,012
Textbooks	0	0	0	0	0	0
Litigation Recovery	4,969	0	0	5,500	0	4,969
Indirect Costs	(15,610)	110,310	0	500,000	0	94,700
Unemployment Insurance	0	0	0	200,000	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	57,039	0	0	21,217	35,822
Advertisement	0	0	0	0	0	0
Joint Technical Education	43,264	418,113	0	650,000	349,718	111,659
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	800,617	2,969,743	0	4,000,000	619,800	3,150,560
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	4,201	81,332	0	800,000	81,675	3,858
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0			0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	(37,255)	337,928	0	3,000,000	361,305	(60,632)

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

**FY 2015
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR**

SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)**

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
							Budget	Actual
520 Special K-3 Program Override								
1000 Instruction	1.						0	0
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						0	0
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.						0	0
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						0	0
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

**ENGLISH LANGUAGE LEARNERS
STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE**

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.	0									1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								1	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	1	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.

AFR Instructions

Page	Reference	Instructions
	Instructions	These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.
	Reconciling	All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2015. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2015, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.
	Budget Amounts	Budget amounts should be taken from the district's most recently revised, adopted FY 2015 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.
	Beginning Fund Balances	The beginning balance for each fund at July 1, 2014, should agree to the fund's ending balance reported on the AFR for FY 2014, if the ending balance was reported correctly. If the ending balance on the FY 2014 AFR was incorrect for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/14. Plus: Accrued revenues as of 6/30/14, received during the 60-day period following 6/30/14. Less: Payments made during the 60-day period following 6/30/14, for goods and services received on or before 6/30/14, but not paid for by that date.
	Reporting Sub-funds	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.
	Revenue General	Revenues must include cash receipts through June 30, 2015, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are: 1) federal reimbursements received for meals served in FY 2015; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2015; 4) FY 2015 CSF revenues received; 5) FY 2015 state aid apportionment rollover payments made in the beginning of July 2015 (FY 2016), pursuant to Laws 2014, Ch. 18, §141. In addition, revenues must include any cash receipts of FY 2015 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2014 Statewide recalculation adjustments made in October 2014, as described in School Finance Memorandum 15-018.
	Expenditure General	Expenditures must include cash disbursements through June 30, 2015, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2015, for goods and services received on or before June 30, 2015.

AFR Instructions

Page	Reference	Instructions
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2014, and June 30, 2015, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Lines 5 through 16	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Lines 25 and 26	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts shown on the most recent, ADE report, APOR 64-1. Reconciling these amounts to the APOR reports will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.
1	Line 29	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 39 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 39	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.
1	Line 42	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 33 and page 4, line 10, respectively. Expenditures must be entered for the Adjacent Ways and Debt Service Funds here <u>and</u> on page 6, line 26 and line 36, respectively.
2	Lines 12 and 13	Program 630 and Programs 700, 800, 900 budget amounts were reported in total on the FY 2015 expenditure budget; however, they should be presented separately for AFR purposes. Formulas are not included to pull amounts from the Expenditure Budget, therefore, budgeted amounts for these lines must be entered manually.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.

AFR Instructions

Page	Reference	Instructions
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total expenditures for the UCO Fund are included in the table above, and total expenditures for each of the remaining funds will be included in the Other Funds table on page 6. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 1-10, the amount should be reported as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 11 must agree to the total amounts reported on line 15, by fund.
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2015. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2015. This amount will not appear on the capital assets list as of June 30, 2015, as these amounts are not recorded on the list until the project(s) is completed.
5	Fund Transfers In (Out) 5200, 6910 & 6930	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object codes 6910 & 6930) must be entered as negative numbers (with a minus) on this page.
6	Student Success Fund	All districts that received Student Success Fund monies in FY 2015 should report beginning fund balance, revenues, expenditures, and ending fund balance of such monies in this table.
6	Other Funds—Bond Building and New School Facilities Lines 27 & 35	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail and any other expenditures from these funds.
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.

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Page	Reference	Instructions
7	Section B— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.
7	Section C— Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, land and improvements, buildings and improvements, furniture, equipment, technology, vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	<p>A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>

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Page	Reference	Instructions
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Program 200) operational expenditures in the Actual column. The actual amounts allocated to individual programs should be calculated by the same method used to allocate individual program costs to the budget. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p> <p>Amounts reported on lines 1-14 are used by ADE in the IDEA maintenance of effort calculations for special education programs for students with disabilities and impairments. State statute also includes the programs listed on lines 16-21 in the M&O Fund Special Education Subsection for budgetary purposes. Therefore, the total expenditures for all of these programs on line 22 must agree to the total M&O Fund, Program 200 expenditures reported on page 2.</p> <p>This information will assist ADE in requesting additional information on <u>decreases in total spending</u> that cause the appearance of failure to maintain effort. If you have questions about completing this section, please contact ADE 's Exceptional Student Services (ESS)—Funding & Finance at (602) 542-3851 or at the email below:</p> <p>essfunding@azed.gov</p>
8	Section D— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district’s Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line D.1, enter the <u>actual</u> M&O Fund expenditures paid in FY 2015 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total <u>actual</u> federal audit service expenditures paid in FY 2015 from <u>all funds</u>.</p>
8	Sections F and G	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on these lines.
8	Section H—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including amounts paid for operations, capital, and debt related billing.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.</p>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS data is also used by researchers and government policymakers to address important education policy and research issues.

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Page	Reference	Instructions
9	Additional Information for NPEFS Reporting	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay and Career Ladder addenda), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and contract teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2014 and FY 2015 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's Web site at the link below: www.ade.az.gov/districts
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 31 and 32.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 28.
Summary	School Plant Funds	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 6, Other Funds, lines 5 through 7, and 29.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 30.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 39 and the other Internal Service Funds on AFR page 6, line 4.
Supplement Page 1	Program 520 Special K-3 Program Overrides	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 1-9. Do not include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.

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Page	Reference	Instructions
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires SBE approval prior to including amounts here. Currently, no districts have been authorized by the SBE.

Helpful Hints for Using the AFR Forms in Excel

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant changes from last year's forms are highlighted in yellow throughout the spreadsheets. Users may remove highlights if they prefer before finalizing.

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- File names should **not** be changed. If the file names are changed, the files may not appropriately link to each other.
- Rows and columns should **not** be added to or deleted from the forms.
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it.
- Sheet tabs should **not** be renamed.

** Users with an Excel version newer than Excel 2003 should save the file in the "Excel 97-2003 Workbook (*.xls)" format. ADE's computer system is not able to process files with the .xlsx file extension.

Printing

The Excel files have been formatted to print on legal size paper (8 ½" by 14"), except for the Instructions, AFR Summary, and Current Expenditures by School reporting page which are formatted to print on 8 ½" x 11" paper. If your printer's settings are different from those used to set up the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the "scaling" under page setup if needed.

- To print the entire file including the instructions—Select File/Print/Entire Workbook
- To print one page—Select File/Print/Active Sheets
- To print a group of pages (for example to print all sheets without the instructions)—Click on the Excel tab for the first page to be printed and hold the Shift key while clicking on the Excel tab for the last page to be printed – this selects the sheets as a group. Then select File/Print/Active Sheets

If you have any questions or suggestions for improving the forms in future years, please contact Chris Votroubek of the Auditor General's Office at (602) 553-0333, or e-mail us at the address below:

asd@azauditor.gov.