



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
2017

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on
October 13, 2017 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Dr. Shannon Goodsell
Superintendent (Typed Name)

Gina Salazar
District Contact Employee

Business Manager Signature

Gina Salazar
Business Manager (Typed Name)

520-316-3360
Telephone Number

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ 23,647,802
2. Classroom Site Funds (from page 3, line 49)	\$ 1,763,358
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,080,656

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

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) 1980 & 1990

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

3100 Unrestricted

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

Subtotal (lines 25-28)

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 30-36)

Total Fund Revenue (lines 19, 24, 29, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700
ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 3,954,352	231,116	23,884	901,685

2. 9,798,082	2,115,104	10,294	2,715,449	2.
3. 0				3.
4. 585,283	145,316	0	161,590	4.
5. 0	0		0	5.
6. 0	0		0	6.
7. 0	0		0	7.
8. 0	0		0	8.
9. 0	0		0	9.
10. 0	0		0	10.
11. 0	0		0	11.
12. 0	0		0	12.
13. 0	0		0	13.
14. 0	0		0	14.
15. 0	0		0	15.
16. 0	0		0	16.
17. 28,203	16,449	153	12,495	17.
18. 75,530	3,465	0	0	18.
19. 10,487,098	2,280,334	10,447	2,889,534	19.

20. 0	0			20.
21. 756,838	40,169			21.
22. 0	0			22.
23. 0	0			23.
24. 756,838	40,169			24.

25. 192,376	0			25.
26. 9,942,635	350,741			26.
27. 849,987	734,247			27.
28. 0	0		0	28.
29. 10,984,998	1,084,988		0	29.

30. 0				30.
31. 0				31.
32.				32.
33. 0				33.
34. 0				34.
35. 0				35.
36. 0				36.
37. 0			0	37.

38. 22,228,934	3,405,491	10,447	2,889,534	38.
39.			0	39.
40. 0	0	0	0	40.
41. 0	0	0	0	41.
42. 26,183,286	3,636,607	34,331	3,791,219	42.
43. 23,647,802	1,080,656	29,815	2,862,750	43.
44. 0	0	0	0	44.
45. 23,647,802	1,080,656	29,815	2,862,750	45.
46. 2,535,484	2,555,951	4,516	928,469	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ at 7/1/16.

(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 \$ at 6/30/17.

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

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.	4,700,115	2,392,837	624,134	192,021	1,937	9,774,047	7,911,044	6,116,102	29.3%	1.
2000 Support Services											
2100 Students	2.	883,866	537,409	1,012	13,835	290	1,380,809	1,436,412	994,724	44.4%	2.
2200 Instructional Staff	3.	148,841	74,837	116,889	14,645	113	452,749	355,325	271,127	31.1%	3.
2300 General Administration	4.	206,599	217,581	415,431	4,268	22,283	857,833	866,162	305,119	183.9%	4.
2400 School Administration	5.	468,525	203,874	9,023	29,132	1,372	708,069	711,926	665,933	6.9%	5.
2500 Central Services	6.	698,596	351,933	319,322	33,333	698	1,730,108	1,403,882	1,338,703	4.9%	6.
2600 Operation & Maintenance of Plant	7.	1,185,186	611,512	660,200	1,410,199	75	4,393,789	3,867,172	3,818,807	1.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	99,508	38,498	1,800	0	0	250,737	139,806	138,385	1.0%	9.
610 School-Sponsored Cocurricular Activities	10.	35,698	10,882	24,999	0	0	71,159	71,579	32,953	117.2%	10.
620 School-Sponsored Athletics	11.	364,154	102,110	179,064	109,726	8,159	797,632	763,213	789,797	-3.4%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	8,791,088	4,541,473	2,351,874	1,807,159	34,927	20,416,932	17,526,521	14,471,650	21.1%	14.
200 Special Education											
1000 Instruction	15.	941,762	271,502	796,213	58,837	258	2,097,439	2,068,572	2,138,693	-3.3%	15.
2000 Support Services											
2100 Students	16.	433,321	126,561	170,388	15,407	234	840,765	745,911	646,173	15.4%	16.
2200 Instructional Staff	17.	82,746	22,204	16,092	0	4,826	275,080	125,868	158,161	-20.4%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	67,652	16,676	2,240	4,897	0	0	91,465	60,373	51.5%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.						0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	1,525,481	436,943	984,933	79,141	5,318	3,213,284	3,031,816	3,003,400	0.9%	24.
400 Pupil Transportation	25.	0	0	2,836,762	252,703	0	3,852,307	3,089,465	2,742,110	12.7%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
520 Special K-3 Program Override											
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs											
1000 Instruction	28.	0	0	0	0	0		0	57,434	-100.0%	28.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	0	0.0%	29.
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	57,434	-100.0%	30.
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%	31.
550 K-3 Reading Program	32.	0	0	0	0	0	0	0	0	0.0%	32.
Total Expenditures (lines 14, 24-27, 30-32)	33.	10,316,569	4,978,416	6,173,569	2,139,003	40,245	27,482,523	23,647,802	20,274,594	16.6%	33.

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 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	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.	341,272										1.
Interest Income	2.	510										2.
Total Revenues (lines 1 and 2)	3.	341,782										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		252,803	60,574				278,911	313,377	278,911	12.4%	4.
2100 Support Services - Students	5.		11,555	3,176				11,626	14,731	11,626	26.7%	5.
2200 Support Services - Instructional Staff	6.		1,663	479				1,458	2,142	1,458	46.9%	6.
Program 100 Subtotal (lines 4-6)	7.		266,021	64,229				291,995	330,250	291,995	13.1%	7.
200 Special Education												
1000 Instruction	8.		24,354	6,276				31,492	30,630	31,492	-2.7%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 Subtotal (lines 8-10)	11.		24,354	6,276				31,492	30,630	31,492	-2.7%	11.
Other Programs (Specify) _____												
1000 Instruction	12.		0	0				0	0	0	0.0%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	57,815	341,782	290,375	70,505			323,487	360,880	323,487	11.6%	16.
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	682,543										17.
Interest Income	18.	1,084										18.
Total Revenues (lines 17 and 18)	19.	683,627										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		580,709	91,585				697,544	672,294	697,544	-3.6%	20.
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.		0	0				0	0	0	0.0%	22.
Program 100 Subtotal (lines 20-22)	23.		580,709	91,585				697,544	672,294	697,544	-3.6%	23.
200 Special Education												
1000 Instruction	24.		0	0				0	0	0	0.0%	24.
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	25.
2200 Support Services - Instructional Staff	26.		0	0				0	0	0	0.0%	26.
Program 200 Subtotal (lines 24-26)	27.		0	0				0	0	0	0.0%	27.
Other Programs (Specify) _____												
1000 Instruction	28.		0	0				0	0	0	0.0%	28.
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	64,047	683,627	580,709	91,585			697,544	672,294	697,544	-3.6%	32.
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	682,543										33.
Interest Income	34.	1,016										34.
Total Revenues (lines 33 and 34)	35.	683,559										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		512,796	122,342	0	0		558,036	635,138	558,036	13.8%	36.
2100 Support Services - Students	37.		23,120	6,355	0	0		23,263	29,475	23,263	26.7%	37.
2200 Support Services - Instructional Staff	38.		3,326	958	0	0		2,916	4,284	2,916	46.9%	38.
Program 100 Subtotal (lines 36-38)	39.		539,242	129,655	0	0		584,215	668,897	584,215	14.5%	39.
200 Special Education												
1000 Instruction	40.		48,728	12,559	0	0		63,007	61,287	63,007	-2.7%	40.
2100 Support Services - Students	41.							0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	42.
Program 200 Subtotal (lines 40-42)	43.		48,728	12,559	0	0		63,007	61,287	63,007	-2.7%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	44.
Other Programs (Specify) _____												
1000 Instruction	45.							0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	115,160	683,559	587,970	142,214	0	0	647,222	730,184	647,222	12.8%	48.
Total Classroom Site Funds (lines 16, 32, and 48)	49.	237,022	1,708,968	1,459,054	304,304	0	0	1,668,253	1,763,358	1,668,253	5.7%	49.

(1) 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)	1.	0	0	0	0	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	5,830	221,300	191,497			0	309,772	418,627	160,316	161.1%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	58,381			0	92,979	58,381	0	--	3.
2300, 2400, 2500, 2900 Administration	4.	0		251,040		0	0	726,847	251,040	1,771,524	-85.8%	4.
2600 Operation & Maintenance of Plant	5.	0		132,440			0	192,878	132,440	83,310	59.0%	5.
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%	6.
3000 Operation of Noninstructional Services	7.	0		1,951			0	16,951	1,951	6,849	-71.5%	7.
4000 Facilities Acquisition and Construction	8.	0		0			3,602	383,063	3,602	270,265	-98.7%	8.
5000 Debt Service	9.				186,668	27,947		141,697	214,615	230,378	-6.8%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	5,830	221,300	635,309	186,668	27,947	3,602	1,864,187	1,080,656	2,522,642	-57.2%	10.

(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		ADJACENT WAYS Fund 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	1,864,187	1,080,656	0	0	0	0	4,563	29,815	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	3,602	0	0	0	0	0	29,815	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	0	401,178	0	0	0	0	0	0	7.
673X Vehicles	8.	0	4,267	0	0	0	0	0	0	8.
673X Technology-Related Hardware and Software	9.	0	229,864	0	0	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	186,668	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	27,947	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	0	853,526	0	0	0	0	0	29,815	12.
Total amounts reported on lines 1 through 10 above for:										
Renovation	13.	0	3,602	0	0			0	29,815	13.
New Construction	14.	0		0	0	0	0	0	0	14.
Other	15.	0	849,924	0	0	0	0	0	0	15.
Total (lines 13-15)	16.	0	853,526	0	0	0	0	0	29,815	16.

Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$ 0

2. Land acquisition costs

\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$0
Buildings and Improvements	\$0
Furniture, Equipment, Vehicles, and Technology	\$641,339
Construction in Progress	\$
Total	\$641,339

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(74,321)	1,298,555	(77,907)	1,476,494	1,313,255	(166,928)
2.	(94,986)	235,199	(365)	157,520	143,908	(4,060)
3.	0			0	0	0
4.	0			0	0	0
5.	(2,101)	20,478	(110)	22,854	18,544	(277)
6.	(12,944)	116,268		69,876	66,855	36,469
7.	0			0	0	0
8.	(80,700)	494,155	(3,819)	584,297	416,118	(6,482)
9.	0			0	0	0
10.	0			0	0	0
11.	0			0	0	0
12.	706	234,603		313,445	277,901	(42,592)
13.	0			0	0	0
14.	424,018	132,888		442,824	119,358	437,548
15.	93,153	230,153		19,683	312,502	10,804
16.	168,846	27,357		88,229	125,521	70,682
17.	36,113	146,609		56,339	103,100	79,622
18.	457,784	2,936,265	(82,201)	3,231,561	2,897,062	414,786

STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	0	95,356		115,790	95,356	0
20.	0			0		0
21.	0			0		0
22.	0			0		0
23.	0			0		0
24.	0			0		0
25.	0			0		0
26.	0			0		0
27.	0			0		0
28.	0	95,356		115,790	95,356	0

Total Federal and State Projects (lines 18 and 28)

29.	457,784	3,031,621	(82,201)	3,347,351	2,992,418	414,786
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(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.

OTHER FUNDS

		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
020 Instructional Improvement	1.	285,474	167,110		242,096	117,531	335,053
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	12,042	19,158	0	23,921	18,181	13,019
515 Civic Center	6.	10,041	37,509	0	37,523	47,550	0
520 Community School	7.	62	5	0	67	0	67
525 Auxiliary Operations	8.	343,527	1,200	0	344,188	0	344,727
526 Extracurricular Activities Fees Tax Credit	9.	0	0	0		0	0
530 Gifts and Donations	10.	210,248	25,891	0	210,132	27,335	208,804
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	21,086	178	0	21,208	0	21,264
555 Textbooks	15.	0	0	0	0	0	0
565 Litigation Recovery	16.	498	8,176	0	2,986	5,688	2,986
570 Indirect Costs	17.	91,437	393	82,202	85,021	174,032	0
575 Unemployment Insurance	18.	0	0	0		0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0		0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Joint Technical Education	23.	79,998	467,863	0	620,234	446,961	100,900
620 Adjacent Ways	24.	23,884	10,447	0	4,563	29,815	4,516
630 Bond Building	25.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	26.	0	0	0	0	0	0
650 Gifts and Donations—Capital	27.	48,105	25,829	0	59,480	0	73,934
660 Condemnation	28.	0	0	0	0	0	0
665 Energy and Water Savings	29.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	30.	0	0	0	0	0	0
691 Building Renewal Grant	31.	19,739	1,063,904	0	331,753	1,057,564	26,079
695 New School Facilities	32.	630	7		0	0	637
700 Debt Service	33.	901,685	2,889,534	0	2,351,922	2,912,250	878,969
720 Impact Aid Revenue Bond Debt Service	34.	0	0	0	0	0	0
850 Student Activities	35.	0	0			0	0
Other ____080____	36.	49,659	420	0		0	50,079
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
9__ _956_____	4.	(72,646)	337,393	0	434,700	353,133	(88,386)

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	200,000	117,531
Dropout Prevention Programs	0	0
Instructional Improvement Programs	42,096	
Total Expenditures (lines 1-4)	242,096	117,531

(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. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016	\$23,130,000	1.
2. Bonds issued during FY 2017	0	2.
3. Bonds retired during FY 2017	1,940,000	3.
4. Bonds Outstanding, June 30, 2017	\$21,190,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$0	5.
6. Short-term Debt Outstanding, June 30, 2017	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates		
a. Primary	\$5,404,614	Tax Rate 2.2115
b. Secondary	\$5,404,614	Tax Rate 0.9382
2. Number of Schools		3
3. Actual Days in Session		180
4. Area of School District (Square Miles)		1,280

(Report this WHETHER OR NOT district changed boundaries in FY 2017)

C. 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.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$13,645,778
2. Classroom Supplies (Function 1000, Object Code 6600)	\$711,212
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,591,565
4. Support Services—Students (Function 2100)	\$2,768,980
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,558,240
6. Total Current Expenditures	\$30,275,775

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
---	-----

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

\$0

G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$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
										14	10	7	31
										8	4	4	16
										12	9	10	31
0	0	0	0	0	0	0	0	0	0	34	23	21	78

- 1.
- 2.
- 3.
- 4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Total All Disability Classifications

- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education
- 7. Career Education
- 8. Total (lines 1-7)

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
2,834,797	2,589,913
0	
0	
0	
0	
500,000	441,903
0	
3,334,797	3,031,816

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

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

Actual Expenditures for all Gifted Programs:

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

D. EXPENDITURES FOR AUDIT SERVICES

- 1. Nonfederal Audit Expenditures - M&O Fund
- 2. Federal Audit Expenditures - All Funds

BUDGET	ACTUAL
38,400	51,350
9,500	0

- 1.
- 2.

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2017 \$ 0

F. 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

- 1.
- 2.
- 3.
- 4.

0	0		0
0	0		0

- 5.
- 6.

795,845	0		795,845
0	0		0
0	0		0
795,845	0	0	795,845

- 7.
- 8.
- 9.
- 10.

(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)	
Funds 020-799													
1000 Instruction	1.	1,164,733	391,676	39,304	341,516	252,945	32,962				9,095	0	2,232,231
2000 Support Services													
2100 Students	2.	276,018	86,261	31,111	5,697	56,945	0				39,282	0	495,314
2200 Instructional Staff	3.	204,891	47,929	202,330	29,462	4,366	0				30,952	0	519,930
2300 General Administration	4.	9,798	1,906	1,880	0	803	0	0			0	0	14,387
2400 School Administration	5.	0	0	3,076	0	11,386	0				0	0	14,462
2500, 2900 Central Services, Other	6.	304,460	85,975	70,453	2,561	328,376	1,560			0	373	0	793,758
2600 Operation and Maintenance of Plant	7.	0	0	434,664	0	212,413	0				0	0	647,077
2700 Student Transportation	8.	0	0	57,629	0	3,875	0				0		61,504
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	29,086	11,253	1,077,321	1,859	28,420	822				233	0	1,148,994
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.											0	0
3400 Bookstore Operations	12.	0	0	0	0	1,951	0				0	0	1,951
4000 Facilities Acquisition and Construction	13.	0	0	986,106	0	0							986,106
5000 Debt Service	14.								1,381,668	513,572			1,895,240
Total (lines 1-14)	15.	1,988,986	625,000	2,903,874	381,095	901,480	35,344	0	1,381,668	513,572	79,935	0	8,810,954

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)		6,584,434	87,269	397,488
2. Special Education (Programs 200-230, 250, and 300-399)		539,967	0	0
3. Vocational Education (Programs 270 and 540)		444,983	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)		0	0	9,086
5. Cocurricular Activities, Athletics, and Other (Program 600-630)		46,550	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	210,728	
7. Number of FTE-Certified Teachers		152	
8. Number of FTE-Contract Teachers			

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	326,229	
2. 6620-6629 Energy	1,260,370	

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	986,106

Technology (All Funds, All Functions)

1. 6650 Supplies–Technology-Related	1,064
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	77,988
3. Subtotal (Lines 1-2)	79,052
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	191,340

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 2017 was approved by the Governing Board on _12 October_____, 2017, and that the complete Annual Financial Report may be reviewed by contacting _Gina Salazar_____ at the District Office, telephone _520-316-3360_____, during normal business hours.

Avg. Daily Membership

2016

2017

Attending

3,744.000

3,620.000

2017 Tax Rates:

Primary

Secondary

2.2115

0.9382

ADE/AG 41-202S Rev. 8/17-FY 2017

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				20,416,932	17,526,521	
Special Education				3,213,284	3,031,816	
Pupil Transportation				3,852,307	3,089,465	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	3,954,352	22,228,934	0	27,482,523	23,647,802	2,535,484
Classroom Site Funds	237,022	1,708,968		1,668,253	1,763,358	182,632
Instructional Improvement	285,474	167,110		242,096	117,531	335,053
Unrestricted Capital Outlay	231,116	3,405,491	0	1,864,187	1,080,656	2,555,951
Adjacent Ways	23,884	10,447	0	4,563	29,815	4,516
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	630	7		0	0	637
Federal Projects	457,784	2,936,265	(82,201)	3,231,561	2,897,062	414,786
State Projects	0	95,356		115,790	95,356	0
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	12,042	19,158	0	23,921	18,181	13,019
Food Service	146,244	1,259,386	0	424,626	1,148,994	256,636
Civic Center	10,041	37,509	0	37,523	47,550	0
Community School	62	5	0	67	0	67
Auxiliary Operations	343,527	1,200	0	344,188	0	344,727
Extracurricular Activities Fees	0	0	0		0	0
Gifts and Donations	258,353	51,720	0	269,612	27,335	282,738
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	21,086	178	0	21,208	0	21,264
Textbooks	0	0	0	0	0	0
Litigation Recovery	498	8,176	0	2,986	5,688	2,986
Indirect Costs	91,437	393	82,202	85,021	174,032	0
Unemployment Insurance	0	0	0		0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0		0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	79,998	467,863	0	620,234	446,961	100,900
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	901,685	2,889,534	0	2,351,922	2,912,250	878,969
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	19,739	1,063,904	0	331,753	1,057,564	26,079
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	(22,987)	337,813	0	#VALUE!	353,133	(38,307)

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

**FY 2017
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)

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	1.
2000 Support Services										
2100 Students	2.							0	0	2.
2200 Instructional Staff	3.							0	0	3.
2300 General Administration	4.							0	0	4.
2400 School Administration	5.							0	0	5.
2500 Central Services	6.							0	0	6.
2600 Operation & Maintenance of Plant	7.							0	0	7.
2900 Other	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0	0	10.
540 Joint Career and Technical Ed. and Vocational Ed. Center										
1000 Instruction	11.							0	0	11.
2000 Support Services										
2100 Students	12.							0	0	12.
2200 Instructional Staff	13.							0	0	13.
2300 General Administration	14.							0	0	14.
2400 School Administration	15.							0	0	15.
2500 Central Services	16.							0	0	16.
2600 Operation & Maintenance of Plant	17.							0	0	17.
2900 Other	18.							0	0	18.
3000 Operation of Noninstructional Services	19.							0	0	19.
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0	0	20.

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
2000 Support Services	2.								0	0
3000 Operation of Noninstructional Services	3.								0	0
4000 Facilities Acquisition and Construction	4.								0	0
5000 Debt Service	5.								0	0
Subtotal (lines 1-5)	6.		0	0	0	0	0	0	0	0
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.								0	0
2000 Support Services	8.								0	0
3000 Operation of Noninstructional Services	9.								0	0
4000 Facilities Acquisition and Construction	10.								0	0
5000 Debt Service	11.								0	0
Subtotal (lines 7-11)	12.		0	0	0	0	0	0	0	0
TOTAL EXPENDITURES										
(lines 6 and 12)	13.		0	0	0	0	0	0	0	0

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.											
1500 Investment Income	2.											
Total Revenues (lines 1 and 2)	3.		0									
Expenditures												
1000 Instruction	4.									0	0	
2000 Support Services												
2100 Students	5.									0	0	
2200 Instructional Staff	6.									0	0	
2300 General Administration	7.									0	0	
2400 School Administration	8.									0	0	
2500 Central Services	9.									0	0	
2600 Operation & Maintenance of Plant	10.									0	0	
2700 Student Transportation	11.									0	0	
2900 Other	12.									0	0	
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072												
Revenues												
3200 Restricted Revenue from State Sources	14.											
1500 Investment Income	15.											
Total Revenues (lines 14 and 15)	16.		0									
Expenditures												
1000 Instruction	17.									0	0	
2000 Support Services												
2100 Students	18.									0	0	
2200 Instructional Staff	19.									0	0	
2300 General Administration	20.									0	0	
2400 School Administration	21.									0	0	
2500 Central Services	22.									0	0	
2600 Operation & Maintenance of Plant	23.									0	0	
2700 Student Transportation	24.									0	0	
2900 Other	25.									0	0	
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	0	0

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, 2017. 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, 2017, 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 2017 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, 2016, should agree to the fund's ending balance reported on the AFR for FY 2016, if the ending balance was reported correctly. If the ending balance on the FY 2016 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 6/30/16. Plus: Accrued revenues as of 6/30/16, received during the 60-day period following 6/30/16. Less: Payments made during the 60-day period following 6/30/16, for goods and services received on or before 6/30/16, 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, 2017, 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 2017; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2017; 4) FY 2017 CSF revenues received; 5) FY 2017 state aid apportionment rollover payments made in the beginning of July 2017 (FY 2018), pursuant to Laws 2016, Ch. 117, §162. 6) the district's portion of the FY 2017 \$50,000,000 from 2016 Prop 123 additional funding. In addition, revenues must include any cash receipts of FY 2017 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2016 Statewide recalculation adjustments made in October 2016, as described in School Finance Memorandum 17-022.
	Expenditure General	Expenditures must include cash disbursements through June 30, 2017, and payments made after fiscal year-end, but prior to August 30, 2017, for goods and services received on or before June 30, 2017.

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, 2016, and June 30, 2017, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Line 15	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.
1	Lines 5 through 16 General Tuition Guidance	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	Line 25	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2017 \$50,000,000 from 2016 Prop 123 additional funding. Do not include state equalization or additional state aid amounts as they are reported on lines 26 and 27.
1	Lines 26 and 27	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 through payment 13 as shown on the district's most recent APOR 64-1 report. Reconciling these amounts to the APOR report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.
1	Line 30	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 40	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 43	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 24 and line 33, respectively.
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.

AFR Instructions

Page	Reference	Instructions
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.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities Funds (695), and Adjacent Ways (620). The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for these funds should also be reported in the table above and in the Other Funds table on page 6, as applicable.</p> <p>In addition, these detailed expenditures reported in lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.</p>
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, 695, and 620. 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, 2017. 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, 2017. This amount will not appear on the capital assets list as of June 30, 2017, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects	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 135 to account for ESEA Title I monies, that sub-fund's activity should be included in the amounts reported on line 1, Fund 100-130—ESEA Title I—Helping Disadvantaged Children.
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.
5	State Projects	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 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 19, Fund 400—Vocational Education.

AFR Instructions

Page	Reference	Instructions
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established subfunds for School Plant in funds 501-504 to account for monies received that were restricted for different purposes by statute, should report all expenditures from those funds on this line.
6	Other Funds—Bond Building and New School Facilities Lines 25 & 32	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures from these funds, which may exceed the detailed expenditures reported on page 4.
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	Other Line 36	Expenditures related to monies remaining in Fund 080—Student Success should be reported on line 36—Other, along with any other funds not included elsewhere in the AFR.
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.
7	Section A—Bonds and Short-term Debt	<p>This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below.</p> <p>Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3.</p> <p>Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity but no beginning and ending balances should report 0 on lines 5 and 6.</p> <p>DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p>
7	Section C—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.

Page	Reference	Instructions
7	Section D— 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, capital (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>
7	Section G—Cash and Investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES’s instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>Sinking funds – funds containing reserves held specifically for redemption of long-term debt.</p> <p>Bond funds – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p>Other funds – all other funds, exclude any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.</p> <p>For more information on Form 33, please refer to the Page 9 General instruction below.</p>

AFR Instructions

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 (Programs 200 and 300, if used for JTED spending) operational expenditures in the Actual column. 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>Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. State statute also includes the programs listed on lines 2-7 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 8 must agree to the total M&O Fund, Program 200 expenditures reported on page 2, line 24.</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 actual M&O Fund expenditures paid in FY 2017 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2017 from all funds.</p>
8	Sections E—Performance Pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.
8	Section F—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>
8	Section F—Tuition (continued)	<p>Type 03 districts should submit copies of the final tuition invoices that support the total tuition expenditure amounts reported for operations, capital, and debt service to ADE School Finance.</p> <p>Districts should scan final tuition invoices and save as a .pdf file. Email the .pdf file to the School Finance budget team with a subject line that references the district name, CTD number, and final tuition invoices at the link below:</p> <p>sfbudgetteam@azed.gov</p>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 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 and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.

AFR Instructions

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	Technology Detail	Report expenditures for technology-related supplies from all funds coded to object code 6650 on line 1. Technology-related hardware and software costs should be reported on lines 2 and 4. Amounts coded to 6737 or 6738 for items costing less than \$5,000 should be reported on line 2, and amounts coded to 6739 for items costing \$5,000 or more should be reported on line 4. Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
9	Utilities and Energy Services Detail for Function 2600	Report expenditures for utility services from all funds coded to object codes 6410 and 6411 and energy expenditures, such as electricity, gas, coal, and gasoline coded to object codes 6620-6629.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased 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 2016 and FY 2017 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's website 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 28 and 29.
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	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 27.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 36 and the other Internal Service Funds on AFR page 6, line 4.

AFR Instructions

Page	Reference	Instructions
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.
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

Protected View and Enabling Content

Some of the Excel files in the AFR package zip file, or prior year budget or AFR files brought into a new folder, may cause warning messages (e.g., protected view, enable content, etc.) to appear on your computer the first time you open the files. The files are safe to use. **If you receive a warning, you will need to make the file a “trusted document” before you will be able to edit the file.** If an untrusted file is open while saving a trusted file, it could cause links between the files to break. If you need further assistance making the files “trusted documents,” please work with your IT department as security could be set up differently for your computer or network. The solution is often as simple as clicking on the warning message where indicated and choosing to continue editing the file or enabling content.

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 Arizona Auditor General's Office or 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 and AFR Summary 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 email us at the address below:

asd@azauditor.gov.