



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 2018

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The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 3, 2018 contain(s) the data for the AFR described above. Date

Superintendent Signature
Fernando Parra
Superintendent (Typed Name)
Adelmo Sandoval
District Contact Employee

Business Manager Signature
Adelmo Sandoval
Business Manager (Typed Name)
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TOTAL EXPENDITURES BY FUND

Table with 3 rows: 1. Maintenance & Operation (from page 2, line 32) \$ 29,931,929; 2. Classroom Site Funds (from page 3, line 49) \$ 2,477,623; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 1,252,499

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 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) 1,900
- Subtotal (lines 2-19)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)
- Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)
- Subtotal (lines 26-29)

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 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

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

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	7,683,884	1,836,498	5,831	0	7,751
2.	6,277,773	33,537			138
3.					
4.					
5.		9			
6.	42,554				
7.	454,561	91			
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	43,866	16,657	104		
19.	5,674				
20.	6,824,428	50,294	104	0	138
21.					
22.	979,280	196			
23.					
24.					
25.	979,280	196			
26.	248,173	0			
27.	23,473,298	4,696			
28.	554,099	111			
29.					
30.	24,275,570	4,807			0
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.	0				0
39.	32,079,278	55,297	104	0	138
40.					
41.		500,000			
42.					
43.	39,763,162	2,391,795	5,935	0	7,889
44.	29,931,929	1,252,499			
45.	874,319				
46.	30,806,248	1,252,499	0	0	0
47.	8,956,914	1,139,296	5,935	0	7,889

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ _____ at 7/1/17.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$ _____

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$ _____ at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$ _____

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.	9,219,308	2,632,111	3,120	217,469	22,996	15,580,515	12,095,004	11,847,520	2.1%
2000 Support Services										
2100 Students	2.	1,022,995	369,499	3,033	22,358	383	1,413,883	1,418,268	1,400,222	1.3%
2200 Instructional Staff	3.	596,574	201,244	72,202	6,721	3,283	509,187	880,024	702,509	25.3%
2300 General Administration	4.	234,877	76,565	81,993	4,761	11,652	304,998	409,848	382,155	7.2%
2400 School Administration	5.	1,530,393	465,375	7,416	28,728	4,993	1,870,655	2,036,905	2,009,884	1.3%
2500 Central Services	6.	767,146	258,551	225,822	29,775	4,747	1,484,802	1,286,041	1,309,540	-1.8%
2600 Operation & Maintenance of Plant	7.	2,123,438	848,147	1,417,897	1,111,520	3,678	5,737,303	5,504,680	5,439,496	1.2%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	199,152	61,133				244,433	260,285	278,768	-6.6%
610 School-Sponsored Cocurricular Activities	10.	165,761	38,430	24,569	15,410	20,141	278,828	264,311	265,842	-0.6%
620 School-Sponsored Athletics	11.	279,746	48,933	38,626	38,345	72,286	493,466	477,936	459,380	4.0%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.	1,353	267				0	1,620	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	16,140,743	5,000,255	1,874,678	1,475,087	144,159	27,918,070	24,634,922	24,095,316	2.2%
200 and 300 Special Education										
1000 Instruction	15.	2,250,188	745,267	56,431	6,468	244	3,161,699	3,058,598	2,899,248	5.5%
2000 Support Services										
2100 Students	16.	434,867	124,584	9,418	6,543	1,275	662,219	576,687	553,990	4.1%
2200 Instructional Staff	17.	80,787	30,807	1,126			73,919	112,720	78,960	42.8%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	760	-100.0%
2600 Operation & Maintenance of Plant	21.			4,254			0	4,254	0	--
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	2,765,842	900,658	71,229	13,011	1,519	3,897,837	3,752,259	3,532,958	6.2%
400 Pupil Transportation	25.	39,557	12,225	1,286,603	6,716		1,278,613	1,345,101	1,239,337	8.5%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	140,855	43,817		14,975		224,850	199,647	196,391	1.7%
Total Expenditures (lines 14, 24-26, 29-31)	32.	19,086,997	5,956,955	3,232,510	1,509,789	145,678	33,319,370	29,931,929	29,064,002	3.0%

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.	551,384										
Interest Income	2.	3,270										
Total Revenues (lines 1 and 2)	3.	554,654										
Expenditures												
100 Regular Education												
1000 Instruction	4.		293,336	74,647				460,438	367,983	368,125	0.0%	
2100 Support Services - Students	5.		5,236	762				12,972	5,998	6,988	-14.2%	
2200 Support Services - Instructional Staff	6.		9,100	1,720				13,692	10,820	12,251	-11.7%	
Program 100 Subtotal (lines 4-6)	7.		307,672	77,129				487,102	384,801	387,364	-0.7%	
200 and 300 Special Education												
1000 Instruction	8.		63,131	15,953				56,929	79,084	79,107	0.0%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		63,131	15,953				56,929	79,084	79,107	0.0%	
Other Programs (Specify)	12.							0	1,545	1,543	0.1%	
1000 Instruction	13.		1,300	245				0	0	0	0.0%	
2100 Support Services - Students	14.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	15.		1,300	245				0	1,545	1,543	0.1%	
Other Programs Subtotal (lines 12-14)	15.							0	1,545	1,543	0.1%	
Total Classroom Site Fund 011 - Base Salary	16.	76,947	554,654	372,103	93,327			544,031	465,430	468,014	-0.6%	166,171
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	1,102,768										
Interest Income	18.	6,203										
Total Revenues (lines 17 and 18)	19.	1,108,971										
Expenditures												
100 Regular Education												
1000 Instruction	20.		776,965	145,686				1,235,211	922,651	792,707	16.4%	
2100 Support Services - Students	21.		9,396	1,853				31,602	11,249	9,059	24.2%	
2200 Support Services - Instructional Staff	22.		38,075	7,375				33,376	45,450	42,220	7.7%	
Program 100 Subtotal (lines 20-22)	23.		824,436	154,914				1,300,189	979,350	843,986	16.0%	
200 and 300 Special Education												
1000 Instruction	24.		122,055	23,750				132,391	145,805	123,973	17.6%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 24-26)	27.		122,055	23,750				132,391	145,805	123,973	17.6%	
Other Programs (Specify)	28.							0	0	0	0.0%	
1000 Instruction	29.			0				0	0	0	0.0%	
2100 Support Services - Students	30.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				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.	84,165	1,108,971	946,491	178,664			1,432,580	1,125,155	967,959	16.2%	67,981
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	1,102,768										
Interest Income	34.	12,254										
Total Revenues (lines 33 and 34)	35.	1,115,022										
Expenditures												
100 Regular Education												
1000 Instruction	36.		636,050	180,429				1,288,078	816,479	737,648	10.7%	
2100 Support Services - Students	37.		3,000	580				8,652	3,580	5,375	-33.4%	
2200 Support Services - Instructional Staff	38.		6,000	1,126				9,137	7,126	8,291	-14.1%	
Program 100 Subtotal (lines 36-38)	39.		645,050	182,135	0	0		1,305,867	827,185	751,314	10.1%	
200 and 300 Special Education												
1000 Instruction	40.		46,864	11,801				37,963	58,665	55,590	5.5%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 40-42)	43.		46,864	11,801	0	0		37,963	58,665	55,590	5.5%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)	45.							0	1,188	1,184	0.3%	
1000 Instruction	46.		1,000	188				0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	47.		1,000	188	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	48.		1,000	188	0	0		0	1,188	1,184	0.3%	
Total Classroom Site Fund 013 - Other	49.	447,285	1,115,022	692,914	194,124	0	0	1,343,830	887,038	808,088	9.8%	673,269
Total Classroom Site Funds (lines 16, 32, and 48)	49.	608,397	2,778,647	2,011,508	466,115	0	0	3,320,441	2,477,623	2,244,061	10.4%	909,421

(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)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		324,505	346,637				2,546,872	671,142	614,543	9.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff			24,945			350	4,328	25,295	6,970	262.9%
2300, 2400, 2500, 2900 Administration			394,269				30,498	394,269	358,428	10.0%
2600 Operation & Maintenance of Plant			133,581			394	250,575	133,975	136,017	-1.5%
2700 Student Transportation							0	0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition and Construction			718			27,100	0	27,818	23,046	20.7%
5000 Debt Service							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	324,505	900,150	0	0	27,844	2,832,273	1,252,499	1,139,004	10.0%

(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 \$ _____ Actual _____

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	2,832,273	916,105	0		0		5,830	
6150 Classified Salaries	0		0		0		0	
6200 Employee Benefits	0		0		0		0	
6450 Construction Services	0	4,000	0		0		5,830	
6710 Land and Improvements	0		0		0		0	
6720 Buildings and Improvements	0		0		0		0	
673X Furniture and Equipment	701,391	197,717	0		0		0	
673X Vehicles	237,741	0	0		0		0	
673X Technology-Related Hardware and Software	202,704	714,388	0		0		0	
6831, 6832 Redemption of Principal	0		0		0		0	
6841, 6842, 6850 Interest	0		0		0		0	
Total (lines 2-11)	1,141,836	916,105	0	0	0	0	5,830	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0		0				0	
New Construction	0		0		0		0	
Other	1,141,836	916,105	0		0		5,830	
Total (lines 13-15)	1,141,836	916,105	0	0	0	0	5,830	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$6,601,702
Buildings and Improvements	\$70,687,076
Furniture, Equipment, Vehicles, and Technology	\$4,969,639
Construction in Progress	\$ _____
Total	\$82,258,417

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	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.		2,311,793	(114,688)	2,554,056	2,197,104	1
2.		197,664	(9,770)	214,293	187,893	1
3.			0	0		0
4.	(9,077)	137,684	(6,831)	141,488	130,854	(9,078)
5.	(3,526)	235,521	(11,470)	276,702	220,525	0
6.			0	0		0
7.			0	0		0
8.		1,027,845	(49,653)	1,108,362	978,238	(46)
9.			0	0		0
10.			0	0		0
11.			0	0		0
12.	11,466	347,283	(2,419)	304,746	370,698	(14,368)
13.			0	0		0
14.	291,175	195,820	0	204,000	50,639	436,356
15.	211,325	29,096	0	184,000	130,092	110,329
16.			0	0		0
17.	66,670	279,280	(1,277)	335,545	420,476	(75,803)
18.	568,033	4,761,986	(196,108)	5,323,192	4,686,519	447,392

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
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	34	54,938		55,856	185,576	(130,604)
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.		9,900		10,000		9,900
26.		299,040		299,039	194,549	104,491
27.				0		0
28.				0		0
29.	3,731	400,257		351,204	173,572	230,416
30.	3,765	764,135		716,099	553,697	214,203
31.	571,798	5,526,121	(196,108)	6,039,291	5,240,216	661,595

(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 (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

	1.	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
				ACTUAL			
OTHER FUNDS							
020 Instructional Improvement	1.	259,784	247,172		236,250	208,862	298,094
050 County, City, and Town Grants	2.			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.	18,065	11,988	0	10,500		30,053
515 Civic Center	6.	24,791	10,587	0	25,000	7,342	28,036
520 Community School	7.	130,451	77,967	0	120,000	98,445	109,973
525 Auxiliary Operations	8.	132,475	314,368	0	400,000	272,925	173,918
526 Extracurricular Activities Fees Tax Credit	9.	121,279	55,833	0	100,000	48,301	128,811
530 Gifts and Donations	10.	97,445	179,354	0	150,000	169,145	107,654
535 Career & Tech. Ed. & Voc. Ed. Projects	11.			0	0		0
540 Fingerprint	12.	1,360	24	0	0		1,384
545 School Opening	13.			0	0		0
550 Insurance Proceeds	14.	3,894	116	7,322	15,000	1,470	9,862
555 Textbooks	15.	100		0	0		100
565 Litigation Recovery	16.	(3,241)	3,241	0	40,000		0
570 Indirect Costs	17.	12,802	(1,691)	380,425	300,000	376,096	15,440
575 Unemployment Insurance	18.	410,264	217,041	0	50,000	227,541	399,764
580 Teacherage	19.			0	0		0
585 Insurance Refund	20.	4,281	1,173	0	4,000	4,038	1,416
590 Grants and Gifts to Teachers	21.			0	0		0
595 Advertisement	22.	5,224	8,380	0	15,000	7,914	5,690
596 Joint Technical Education	23.		437,534	0	440,000	437,534	0
639 Impact Aid Revenue Bond Building	24.			0	0		0
650 Gifts and Donations—Capital	25.			0	0		0
660 Condemnation	26.			0	0		0
665 Energy and Water Savings	27.	141,447		374,319	374,319	374,319	141,447
686 Emergency Deficiencies Correction	28.	1,349		0	0		1,349
691 Building Renewal Grant	29.	2,884	345,788	0	400,000	345,788	2,884
695 New School Facilities	30.				0		0
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0
850 Student Activities	32.	221,823	520,988			505,130	237,681
Other _ 760_ 855_ 856_ 865_	33.	2,759,091	3,527,638	0	4,700,000	3,504,815	2,781,914
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.			0	0		0
955 Intergovernmental Agreements	2.			0	0		0
9__ OPEB	3.			0	0		0
9__ 956_ 957_ 958_	4.	23,563	69,731	0	250,000	49,729	43,565

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	55,981	52,013
Class Size Reduction	0	
Dropout Prevention Programs	180,269	
Instructional Improvement Programs	0	156,849
Total Expenditures (lines 1-4)	236,250	208,862

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

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTDS NUMBER 120201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017		1.
2. Bonds issued during FY 2018		2.
3. Bonds retired during FY 2018		3.
4. Bonds Outstanding, June 30, 2018	\$0	4.
5. Short-term Debt Outstanding, July 1, 2017	\$4,824,941	5.
6. Short-term Debt Outstanding, June 30, 2018	\$4,450,622	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$1,178,799	Tax Rate	4.3514
b. Secondary	\$1,178,799	Tax Rate	1.6003
2. Number of Schools			10
3. Actual Days in Session			180
4. Area of School District (Square Miles)			196

(Report this WHETHER OR NOT district changed boundaries in FY 2018)

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)	\$20,384,452
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,126,017
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,494,477
4. Support Services—Students (Function 2100)	\$3,076,159
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$13,117,406
6. Total Current Expenditures	\$42,198,511
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$4,412,086
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$37,786,425

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

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

	\$
--	----

G. Cash and Investments held at June 30, 2018

1. Sinking funds	\$4,450,622
2. Bond funds	\$
3. Other funds, except for any employee retirement funds	\$

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	154,602
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	154,602
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	154,602
4. Difference (line 2 minus line 3)	\$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												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1.				1	5	7	5	4	4	2	0	1	5	34
2.				1	3	1	2	40	40	63	60	59	68	337
3.				19	18	35	24	5	5	1	6	2	2	117
4.	0	0	0	21	26	43	31	49	49	66	66	62	75	488

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 (non-JTED)
7. Career Education
8. Joint Technical Education (JTED)
9. Total (lines 1-8)

PROGRAM	PROGRAM
200 & 300	200 & 300
BUDGET	ACTUAL
2,511,176	2,538,801
181,089	182,716
107,614	
559,628	331,532
0	
0	16,055
0	
538,330	683,155
3,897,837	3,752,259

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	174,180
Total	\$	174,180

D. EXPENDITURES FOR AUDIT SERVICES

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

	BUDGET	ACTUAL
1.	6350	42,850
2.	6330	0

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

Actual Expenditures made in FY 2018

\$ _____

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
			0
			0
			0
14,727			14,727
			0
14,727	0	0	14,727

(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 (NPEFS) REPORTING

Funds 020-799	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	1,627,003	476,045	179,383	833,348	666,628	11,805				20,248		3,814,460
2000 Support Services												
2100 Students	776,338	184,195	5,745	34,532	32,092	2,500				12,600	117,666	1,165,668
2200 Instructional Staff	682,304	184,695	286,894	2,064	2,271	0				10,095		1,168,323
2300 General Administration					5,863					248		6,111
2400 School Administration	9,171	1,791		2,243	15,013					3,983		32,201
2500, 2900 Central Services, Other	279,544	304,755	126,230	10,254	433,021	14,404				9,067		1,177,275
2600 Operation and Maintenance of Plant	5,874	1,223	58,708	80,728	133,581							280,114
2700 Student Transportation			16,207		32,658							48,865
3000 Operation of Noninstructional Services												
3100 Food Service Operations	24,637	4,380	1,869,559	1,648,920	5,867	500				3,111		3,556,974
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction			633,093		718	1,919						635,730
5000 Debt Service								374,319	0			374,319
Total (lines 1-14)	3,404,871	1,157,084	3,175,819	2,612,089	1,327,712	31,128	0	374,319	0	59,352	117,666	12,260,040

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)	11,571,249	322,977	38,322
2. Special Education (Programs 200-230, 250, and 300-399)	1,796,285		164,435
3. Vocational Education (Programs 270 and 540)	56,477		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	273,947		21,450
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	353,013		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 18,700
7. Number of FTE-Certified Teachers	309
8. Number of FTE-Contract Teachers	

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	465,680
2. 6620-6629 Energy	864,580

JTED Districts Only (All Funds, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	
2. 6870 Pass-through Payments	
3. 6880 Sub-awards	

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	0
3. Program 900		117,666	117,666
4. Total (lines 1-3)	0	117,666	117,666

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6731-39 Equipment	718
4. Total (lines 1-3)	718
5. 6450 Construction	535,480

Technology (All Funds, All Functions)

1. 6531 Telecommunications	97841
2. 6650 Supplies-Technology-Related	18,287
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	845,296
4. Subtotal (Lines 1-3)	961,424
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	232,253

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

120201000

I certify that the Annual Financial Report of Nogales Unified School District, Santa Cruz

Avg. Daily Membership

2017

2018

County, for fiscal year 2018 was approved by the Governing Board on October 02, 2018, and that the 310 West Plum Street R- 307

Attending

5,582.600

5,638.872

complete Annual Financial Report may be reviewed by contacting Adelmo Sandoval at the District Office,

telephone (520) 397-7942, during normal business hours.

2018 Tax Rates:

Primary

Secondary

4.3514

1.6003

ADE/AG 41-202S Rev. 8/18-FY 2018

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				27,918,070	24,634,922	
Special Education				3,897,837	3,752,259	
Pupil Transportation				1,278,613	1,345,101	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				224,850	199,647	
Maintenance and Operation Total	7,683,884	32,079,278	(874,319)	33,319,370	29,931,929	8,956,914
Classroom Site Funds	608,397	2,778,647		3,320,441	2,477,623	909,421
Instructional Improvement	259,784	247,172		236,250	208,862	298,094
Unrestricted Capital Outlay	1,836,498	55,297	500,000	2,832,273	1,252,499	1,139,296
Adjacent Ways	5,831	104	0	5,830	0	5,935
Bond Building	0	0	0	0	0	0
Other Capital Funds	141,447	0	374,319	374,319	374,319	141,447
New School Facilities	0	0		0	0	0
Federal Projects	568,033	4,761,986	(196,108)	5,323,192	4,686,519	447,392
State Projects	3,765	764,135		716,099	553,697	214,203
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	18,065	11,988	0	10,500	0	30,053
Food Service	962,343	3,716,977	(184,316)	4,000,000	3,522,090	972,914
Civic Center	24,791	10,587	0	25,000	7,342	28,036
Community School	130,451	77,967	0	120,000	98,445	109,973
Auxiliary Operations	132,475	314,368	0	400,000	272,925	173,918
Extracurricular Activities Fees	121,279	55,833	0	100,000	48,301	128,811
Gifts and Donations	97,445	179,354	0	150,000	169,145	107,654
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	1,360	24	0	0	0	1,384
School Opening	0	0	0	0	0	0
Insurance Proceeds	3,894	116	7,322	15,000	1,470	9,862
Textbooks	100	0	0	0	0	100
Litigation Recovery	(3,241)	3,241	0	40,000	0	0
Indirect Costs	12,802	(1,691)	380,425	300,000	376,096	15,440
Unemployment Insurance	410,264	217,041	0	50,000	227,541	399,764
Teacherage	0	0	0	0	0	0
Insurance Refund	4,281	1,173	0	4,000	4,038	1,416
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	5,224	8,380	0	15,000	7,914	5,690
Joint Technical Education	0	437,534	0	440,000	437,534	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	7,751	138	0	0	0	7,889
Emergency Deficiencies Correction	1,349	0	0	0	0	1,349
Building Renewal Grant	2,884	345,788	0	400,000	345,788	2,884
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	221,823	520,988			505,130	237,681
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	2,782,654	3,597,369	0	4,950,000	3,554,544	2,825,479

AFR Instructions

Page	Reference	Instructions
Instructions		<p>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.</p>
Reconciling		<p>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, 2018. 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, 2018, 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.</p>
Budget Amounts		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2018 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>
Beginning Fund Balances		<p>The beginning balance for each fund at July 1, 2017, should agree to the fund's ending balance reported on the AFR for FY 2017, if the ending balance was reported correctly. If the ending balance on the FY 2017 AFR was incorrect for any fund, districts should compute the beginning balance for such funds as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/17. Plus: Accrued revenues as of 6/30/17, received during the 60-day period following 6/30/17. Less: Payments made during the 60-day period following 6/30/17, for goods and services received on or before 6/30/17, but not paid for by that date.</p>
Reporting Sub-funds		<p>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.</p>
Revenue General		<p>Revenues must include cash receipts through June 30, 2018, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received for meals served in FY 2018; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2018; 4) FY 2018 CSF revenues received; 5) FY 2018 state aid apportionment rollover payments made in the beginning of July 2018 (FY 2019), pursuant to Laws 2017, Ch. 305, §145. 6) the district's portion of the FY 2018 \$50,000,000 from 2016 Prop 123 additional funding. <p>In addition, revenues must include any cash receipts of FY 2018 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2017 Statewide recalculation adjustments made in September 2017, as described in School Finance Memorandum 18-015.</p>
Expenditure General		<p>Expenditures must include cash disbursements through June 30, 2018, and payments made after fiscal year-end, but prior to August 30, 2018, for goods and services received on or before June 30, 2018.</p>

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, 2017, and June 30, 2018, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Footnote 4	Debt Service Fund expenditures reported on line 44 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).
1	Line 16	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 17 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 26	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 2018 \$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 27 and 28.
1	Lines 27 and 28	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 31	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 41 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 41	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 44	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.

AFR Instructions

Page	Reference	Instructions
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	UCCO 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	UCCO Fund Expenditures Lines 2-9	Enter all expenditures from the UCCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on 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	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 UCCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for the UCCO Fund should also be reported in the UCCO Fund Expenditures table at the top of page 4. Total expenditures for the UCCO, Bond Building, and Adjacent Ways funds should also be reported on page 1, line 44. Total expenditures in the New School Facilities Fund should also be reported on page 6, line 30. In addition, the 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.
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, 2018. 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, 2018. This amount will not appear on the capital assets list as of June 30, 2018, 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 hold 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.

AFR Instructions

Page	Reference	Instructions
5	Net Other Financing Sources and Uses Including Transfers	<p>Monies received from other financing sources and transfers-in should not be included in the revenues column. Outlays for other financing uses and transfers-out should not be included in the expenditures column.</p> <p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) should be separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns should be entered as positive numbers. Amounts entered in these columns will pull into Net Other Financing Sources and Uses Including Transfers in column G.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G.</p>
5	State Projects	<p>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.</p>
6	Net Other Financing Sources and Uses Including Transfers	<p>Monies received from other financing sources and transfers-in should not be included in the revenues column. Outlays for other financing uses and transfers-out should not be included in the expenditures column.</p> <p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) should be separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns should be entered as positive numbers. Amounts entered in these columns will pull into Net Other Financing Sources and Uses Including Transfers in column F.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.</p>
6	Other Funds—School Plant Line 5	<p>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.</p>
6	Other Funds—Indirect Costs Line 17	<p>Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be reported in the Other Financing Sources Including Transfers-in column to the right of page 6.</p>
6	Other Funds—New School Facilities Line 30	<p>Actual expenditures for the New School Facilities (695) Fund should include all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.</p>
6	Other Line 33	<p>Expenditures related to monies remaining in Fund 080—Student Success should be reported on line 33—Other, along with any other funds not included elsewhere in the AFR.</p>
6	Internal Service Funds—IGAs Line 2	<p>If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.</p>

AFR Instructions

Page	Reference	Instructions
7	General	<p>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.</p>
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. Any amount reported on line 3 must be entered as a negative number (with a minus sign).</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 during the fiscal year but no balances at the beginning or end of the fiscal year 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	<p>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.</p>
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>The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, excluding applicable impact aid fund monies).</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>

AFR Instructions

Page	Reference	Instructions
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>
7	Section H—FY 2018 Additional Teacher Salary Increases	<p>This section is used to report information related to the calculation and payment of the intended 1.06% teacher salary increase provided by Laws 2017, Ch. 305, §33. Districts should report actual amounts for each line:</p> <ol style="list-style-type: none"> 1. Report the actual FY 2017 total salary amounts of those teachers that received payments for the intended 1.06% salary increase. 2. The amount of funding received from ADE or through levy to pay eligible teachers for the intended 1.06% salary increase in FY 2018. 3. The total amount paid to eligible teachers for the intended 1.06% salary increase in FY 2018. <p>Line 4 will calculate the difference between lines 2 and 3. Any audit findings regarding the miscalculation of these amounts shall be reported to ADE and are subject to a budget correction pursuant to §15-915.</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) 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 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 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 2018 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2018 from all funds.</p>
8	Sections E—Performance Pay	<p>Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.</p>
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 and corresponding calculation worksheets to ADE School Finance for the total tuition expenditure amounts reported for operations, capital, and debt service only for high school students that attend other Arizona districts.</p> <p>Districts should scan final tuition invoices and corresponding calculation worksheets and save as a .pdf file. Please email the .pdf file to the School Finance budget team by October 31 at the link below. The email subject line should include the fiscal year, district name, CTD number, and "Type 03 tuition".</p> <p>sfbudgetteam@azed.gov</p>
9	General	<p>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.</p>

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	Do <u>not</u> include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
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.
9	JTED Districts Only	To assist ADE in collecting accurate information for the NPEFS, JTED districts should report all amounts from object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions.
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 2017 and FY 2018 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 26 and 27.
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 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 33 and the other Internal Service Funds on AFR page 6, line 4.

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.

