



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 2019

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The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on October 10, 2019 contain(s) the data for the AFR described above.

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Superintendent Signature

Fernando Parra
Superintendent (Typed Name)

Adelmo Sandoval
District Contact Employee

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Business Manager Signature

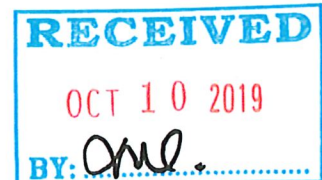
Adelmo Sandoval
Business Manager (Typed Name)

(520) 397 7942
Telephone Number

asandoval@nUSD.k12.az.us
Email

TOTAL EXPENDITURES BY FUND

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



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) 1100, 1900, 1980, 1990

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) 3210

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
- 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 31-36)

Total Fund Revenue (lines 20, 25, 30, 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 Including Transfers-Out

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	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	7,470,821	1,139,295	5,935	0	7,889
2.	4,471,911	131,847	0		0
3.	0				
4.	0	0	0		0
5.	46,117	1,394			0
6.	0	0			0
7.	445,239	13,770			0
8.	0	0			0
9.	0	0			0
10.	4,882	151			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	42,134	6,206	50	0	0
19.	1,995,754	0	0	0	0
20.	7,006,037	153,368	50	0	0
21.	0	0			
22.	970,357	194			
23.	0	0			
24.	0	0			
25.	970,357	194			
26.	254,677	0			
27.	24,764,518	765,913			
28.	501,691	15,516			
29.	48,781	0			0
30.	25,569,667	781,429			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	33,546,061	934,991	50	0	0
39.				0	0
40.	9,272	0	0	0	0
41.	0	0	0	0	0
42.	41,026,154	2,074,286	5,985	0	7,889
43.	32,873,993	1,403,757	0	0	0
44.	374,319	0	0	0	0
45.	33,248,312	1,403,757	0	0	0
46.	7,777,842	670,529	5,985	0	7,889

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ \_\_\_\_\_ at 7/1/18.
- (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 6/30/19.
- (4) Debt Service Fund expenditures include interest expenditures o \$ \_\_\_\_\_

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	10,056,916	2,936,760	13,465	214,774	22,773	18,721,309	13,244,688	12,095,004	9.5%
2000 Support Services										
2100 Students	2.	1,078,813	373,379	4,831	25,831	251	1,413,883	1,483,105	1,418,268	4.6%
2200 Instructional Staff	3.	791,580	252,182	40,672	18,492	2,192	509,187	1,105,118	880,024	25.6%
2300 General Administration	4.	244,258	85,816	86,579	5,384	23,458	304,998	445,495	409,848	8.7%
2400 School Administration	5.	1,597,775	503,147	9,000	31,827	9,952	1,870,655	2,151,701	2,036,905	5.6%
2500 Central Services	6.	844,904	541,193	293,539	60,872	12,050	1,484,802	1,752,558	1,286,041	36.3%
2600 Operation & Maintenance of Plant	7.	2,206,311	906,074	1,695,247	1,094,883	2,078	5,737,303	5,904,593	5,504,680	7.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	211,503	64,632	0	0	0	244,433	276,135	260,285	6.1%
610 School-Sponsored Cocurricular Activities	10.	181,027	43,071	16,872	15,616	20,395	278,828	276,981	264,311	4.8%
620 School-Sponsored Athletics	11.	280,410	52,590	16,652	44,854	82,219	493,466	476,725	477,936	-0.3%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	1,176	236	0	0	0	0	1,412	1,620	-12.8%
Regular Education Subsection Subtotal (lines 1-13)	14.	17,494,673	5,759,080	2,176,857	1,512,533	175,368	31,058,864	27,118,511	24,634,922	10.1%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	2,479,367	824,450	81,602	9,498	239	3,161,699	3,395,156	3,058,598	11.0%
2000 Support Services										
2100 Students	16.	423,760	116,047	15,099	7,614	1,600	662,219	564,120	576,687	-2.2%
2200 Instructional Staff	17.	82,401	30,714	44,411	398	0	73,919	157,924	112,720	40.1%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	4,254	-100.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	2,985,528	971,211	141,112	17,510	1,839	3,897,837	4,117,200	3,752,259	9.7%
<b>400 Pupil Transportation</b>	25.	33,271	13,873	1,375,672	3,951	0	1,304,153	1,426,767	1,345,101	6.1%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	166,526	44,989	0	0	0	224,850	211,515	199,647	5.9%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	20,679,998	6,789,153	3,693,641	1,533,994	177,207	36,485,704	32,873,993	29,931,929	9.8%

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

	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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	585,364										1.
Interest Income and Other Revenues	2.	1,066										2.
Total Revenues (lines 1 and 2)	3.	586,430										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		403,741	112,816				583,643	516,557	367,983	40.4%	4.
2100 Support Services - Students	5.		7,124	1,680				12,972	8,804	5,998	46.8%	5.
2200 Support Services - Instructional Staff	6.		10,733	3,127				13,692	13,860	10,820	28.1%	6.
Program 100 Subtotal (lines 4-6)	7.		421,598	117,623				610,307	539,221	384,801	40.1%	7.
200 and 300 Special Education												
1000 Instruction	8.		83,252	25,046				56,929	108,298	79,084	36.9%	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 and 300 Subtotal (lines 8-10)	11.		83,252	25,046				56,929	108,298	79,084	36.9%	11.
Other Programs (Specify) _550												
1000 Instruction	12.		1,800	515				0	2,315	1,545	49.8%	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.		1,800	515				0	2,315	1,545	49.8%	15.
Total Classroom Site Fund 011 - Base Salary	16.	166,173	586,430	506,650	143,184		0	667,236	649,834	465,430	39.6%	16.
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	1,170,728										17.
Interest Income and Other Revenues	18.	2,938										18.
Total Revenues (lines 17 and 18)	19.	1,173,666										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		881,630	170,956				1,286,988	1,052,586	922,651	14.1%	20.
2100 Support Services - Students	21.		0	0				31,602	0	11,249	-100.0%	21.
2200 Support Services - Instructional Staff	22.		0	0				33,376	0	45,450	-100.0%	22.
Program 100 Subtotal (lines 20-22)	23.		881,630	170,956				1,351,966	1,052,586	979,350	7.5%	23.
200 and 300 Special Education												
1000 Instruction	24.		135,531	26,877				132,391	162,408	145,805	11.4%	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 and 300 Subtotal (lines 24-26)	27.		135,531	26,877				132,391	162,408	145,805	11.4%	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.	67,983	1,173,666	1,017,161	197,833		0	1,484,357	1,214,994	1,125,155	8.0%	32.
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	1,170,728										33.
Interest Income and Other Revenues	34.	200,862										34.
Total Revenues (lines 33 and 34)	35.	1,371,590										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		774,843	222,079	0	5		1,584,023	996,927	816,479	22.1%	36.
2100 Support Services - Students	37.		4,492	882	0	0		8,652	5,374	3,580	50.1%	37.
2200 Support Services - Instructional Staff	38.		9,000	1,742	0	0		9,137	10,742	7,126	50.7%	38.
Program 100 Subtotal (lines 36-38)	39.		788,335	224,703	0	5		1,601,812	1,013,043	827,185	22.5%	39.
200 and 300 Special Education												
1000 Instruction	40.		67,616	17,943	0	0		37,963	85,559	58,665	45.8%	40.
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.		0	0	0	0		0	0	0	0.0%	42.
Program 200 and 300 Subtotal (lines 40-42)	43.		67,616	17,943	0	0		37,963	85,559	58,665	45.8%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	44.
Other Programs (Specify) _550												
1000 Instruction	45.		1,500	286	0	0		0	1,786	1,188	50.3%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		1,500	286	0	0		0	1,786	1,188	50.3%	47.
Total Classroom Site Fund 013 - Other	48.	675,269	1,371,590	857,451	242,932	0	5	1,639,775	1,100,388	887,038	24.1%	48.
Total Classroom Site Funds (lines 16, 32, and 48)	49.	909,425	3,131,686	2,381,262	583,949	0	5	3,791,368	2,965,216	2,477,623	19.7%	49.

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	1,066
Other Revenues	0
Total Interest Income and Other Revenues	1,066

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	649,833
Total Expenditures - Actual	649,834
Difference	(1)

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	2,938
Other Revenues	0
Total Interest Income and Other Revenues	2,938

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	1,214,994
Total Expenditures - Actual	1,214,994
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	200,862
Other Revenues	0
Total Interest Income and Other Revenues	200,862

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	1,100,389
Total Expenditures - Actual	1,100,388
Difference	1

(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%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
1000 Instruction	2.	0	82,904	222,426			0	2,268,817	305,330	671,142	-54.5%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	22,448	160,634			0	4,328	183,082	25,295	623.8%
2300, 2400, 2500, 2900 Administration	4.	0		720,865		0	0	30,498	720,865	394,269	82.8%
2600 Operation & Maintenance of Plant	5.	0		122,529			0	250,575	122,529	133,975	-8.5%
2700 Student Transportation	6.	0		47,199			0	0	47,199	0	--
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			24,752	0	24,752	27,818	-11.0%
5000 Debt Service	9.				0			0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	105,352	1,273,653	0	0	24,752	2,554,218	1,403,757	1,252,499	12.1%

(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

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.	2,554,218	1,403,757	0	0	0	0	5,830	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	17,852	0	0	0	0	5,830	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	701,391	249,022	0	0	0	0	0	0
673X Vehicles	8.	237,741	60,578	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	202,704	964,053	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	1,141,836	1,291,505	0	0	0	0	5,830	0
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	0	0	0				0	
New Construction	14.	0	0	0		0		0	
Other	15.	1,141,836	1,291,505	0		0		5,830	
Total (lines 13-15)	16.	1,141,836	1,291,505	0	0	0	0	5,830	0

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, 2019	
Land and Improvements	\$6,601,702 1.
Buildings and Improvements	\$70,687,076 2.
Furniture, Equipment, Vehicles, and Technology	\$4,969,639 3.
Construction in Progress	\$0 4.
<b>Total</b>	<b>\$82,258,417 5.</b>

**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 & 699 Impact Aid and Federal Impact Aid (Construction)  
 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			BUDGET	ACTUAL	
1.	1	2,447,246	(130,453)	2,902,000	2,520,752	(203,958)
2.	1	0	0	0	0	1
3.	0	0	0	0	0	0
4.	0	245,400	(12,340)	266,000	237,756	(4,696)
5.	0	258,295	(12,146)	272,000	246,149	0
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	0	1,065,040	(53,589)	1,230,000	1,038,560	(27,109)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	27,332	365,723	(3,070)	333,000	399,681	(9,696)
13.	0	0	0	0	0	0
14.	435,576	333,681	0	250,000	106,457	662,800
15.	110,329	162,470	0	200,000	48,223	224,576
16.	0	0	0	0	0	0
17.	86,512	317,117	(9,096)	352,000	197,360	197,173
18.	659,751	5,194,972	(220,694)	5,805,000	4,794,938	839,091

**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.	0	65,078	0	66,000	65,078	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	4,282	0	6,600	4,282	0
26.	9,900	13,900	0	10,000	5,941	17,859
27.	104,491	299,611	0	405,000	306,860	97,242
28.	0	0	0	0	0	0
29.	99,221	490,001	0	550,000	467,033	122,189
30.	213,612	872,872	0	1,037,600	849,194	237,290

**Total Federal and State Projects (lines 18 and 30)**

31.	873,363	6,067,844	(220,694)	6,842,600	5,644,132	1,076,381
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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 (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).

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	298,094	255,823		236,250	224,912	329,005
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	30,052	0	3,193	10,500	0	33,245
515 Civic Center	6.	24,241	12,690	0	25,000	6,439	30,492
520 Community School	7.	109,973	67,592	0	120,000	118,125	59,440
525 Auxiliary Operations	8.	173,918	289,733	0	500,000	254,333	209,318
526 Extracurricular Activities Fees Tax Credit	9.	128,811	41,612	0	100,000	46,940	123,483
530 Gifts and Donations	10.	101,622	197,372	6,036	150,000	174,078	130,952
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	6,032	5	(6,037)	0	0	0
540 Fingerprint	12.	1,384	12	0	0	0	1,396
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	9,861	82	4,261	15,000	152	14,052
555 Textbooks	15.	100	0	0	0	0	100
565 Litigation Recovery	16.	0	2,662	0	40,000	0	2,662
570 Indirect Costs	17.	15,440	(1,603)	470,693	300,000	369,212	115,318
575 Unemployment Insurance	18.	214,298	4,386	0	60,000	11,911	206,773
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	1,416	2,252	0	5,000	3,203	465
590 Grants and Gifts to Teachers	21.	0	(5)	0	0	0	(5)
595 Advertisement	22.	5,690	7,333	0	15,000	4,291	8,732
596 Career Technical Education	23.	0	399,272	0	630,000	395,802	3,470
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	141,447	0	374,319	475,000	400,269	115,497
686 Emergency Deficiencies Correction	28.	1,349	0	0	0	0	1,349
691 Building Renewal Grant	29.	2,884	525,762	0	530,000	516,079	12,567
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	237,681	567,681			504,601	300,761
576, 685, 690 760	33.	2,959,630	3,878,931	(9,272)	4,700,000	4,081,056	2,748,233
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self Insurance	1.			0	0		0
955 Intergovernmental Agreements	2.			0	0		0
9__ OPEB	3.			0	0		0
956/ 957/958	4.	43,565	70,056	0	250,000	74,280	39,341

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	55,981	49,966
Class Size Reduction	0	3,447
Dropout Prevention Programs	180,269	
Instructional Improvement Programs	0	171,499
Total Expenditures (lines 1-4)	236,250	224,912
Total Expenditures from the Accounting Data		224,912

(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, 2018	\$0	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	0	3.
4. Bonds Outstanding, June 30, 2019	\$0	4.
5. Short-term Debt Outstanding, July 1, 2018	\$4,450,622	5.
6. Short-term Debt Outstanding, June 30, 2019	\$4,076,303	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$1,224,103	Tax Rate	4.2291
b. Secondary	\$1,224,103	Tax Rate	1.6933
2. Number of Schools	10		
3. Actual Days in Session	183		
4. Area of School District (Square Miles)	196		

(Report this WHETHER OR NOT district changed boundaries in FY 2019)

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

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

**D. Current Expenditures by Category**

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$22,068,777
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,950,481
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,274,209
4. Support Services—Students (Function 2100)	\$3,075,560
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$13,584,351
6. Total Current Expenditures	\$45,953,378
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$4,406,090
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$41,547,288

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, 2019**

1. Sinking funds	\$4,076,303
2. Bond funds	\$
3. Other funds, except for any employee retirement funds	\$

**H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)**

1. Average salary of all teachers employed in FY 2019	\$43,720
2. Average salary of all teachers employed in FY 2018	\$39,745
3. Increase in average teacher salary from prior year	\$3,975
4. Percentage increase	10.0%

Comments on Average Salary Calculation (Optional):

Classroom Site Fund Definition A.G. Opinion 101-14—"Teacher" not limited to traditional classroom teachers. School districts and charter schools may use such funds for compensation increases for certified or certificated teachers who provide instruction to students related to the school's educational mission. An employee who receives base compensation from Prop. 301 would also be eligible to receive a salary increase as a teacher.



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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning				1	1	5	7	5	4	4	2	0	5	34
2. Verbal Reasoning				59	1	3	1	2	40	40	63	60	68	337
3. Nonverbal Reasoning				2	19	18	35	24	5	5	1	6	2	117
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	62	21	26	43	31	49	49	66	66	75	488

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	2,511,176	2,780,230
2. Gifted Education	181,089	170,726
3. Remedial Education	107,614	0
4. ELL Incremental Costs	559,628	327,302
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	0	1,936
7. Career Education	0	
8. Career Technical Education (CTED programs in 300 range)	538,330	837,006
9. Total (lines 1-8)	3,897,837	4,117,200
10. IEP required pupil transportation costs coded within Program 400		

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	164,126
Total	\$	164,126

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	42,850
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2019 \$ 26,836

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
7,180			7,180
			0
7,180	0	0	7,180

(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

	Programs 100-630										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)	
<b>Funds 001-799 (excluding 575)</b>												
1000 Instruction	16,855,572	4,890,135	157,720	1,950,879	643,585	64,655				103,018	0	24,665,564
2000 Support Services												
2100 Students	2,301,229	675,074	24,682	57,081	34,325	3,665				13,829	115,715	3,225,600
2200 Instructional Staff	1,479,927	457,629	387,739	50,205	160,784	2,154				5,805	0	2,544,243
2300 General Administration	244,258	85,816	86,579	5,384	56,948	14,633	0			8,825	0	502,443
2400 School Administration	1,607,897	505,152	9,000	33,769	157,415	2,975				18,670	0	2,334,878
2500, 2900 Central Services, Other	1,088,181	994,155	451,952	67,826	532,144	19,118		0		18,108	0	3,171,484
2600 Operation and Maintenance of Plant	2,212,603	907,439	1,743,556	1,135,041	122,529	0				2,078	0	6,123,246
2700 Student Transportation	33,271	13,873	1,391,533	3,951	215,060	0				0		1,657,688
3000 Operation of Noninstructional Services												
3100 Food Service Operations	126,287	43,324	3,291,868	150,492	73,877	0				3,636	0	3,689,484
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	119,889	27,869	0	0	0	0				0	0	147,758
4000 Facilities Acquisition and Construction	0	0	868,542	0	0	0				0	0	868,542
5000 Debt Service								374,319	0		0	374,319
Total (lines 1-14)	26,069,114	8,600,466	8,413,171	3,454,628	1,996,667	107,200	0	374,319	0	173,969	115,715	49,305,249

**Teacher Salaries (Funds 001-799 excluding 575, Function 1000)**

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	12,752,476	372,264	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,374,329		0	0
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	834,616		0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	261,098		0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	350,100		0	0

**Other Items (Funds 001-799, excluding 575)**

6. Textbooks used for Instruction (Function 1000, Object 6640)	3,774
7. Number of FTE-Certified Teachers	266
8. Number of FTE-Contract Teachers	0

**Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)**

1. 6410-6411 Utility Services	454,522
2. 6620-6629 Energy	806,686

**CTED Districts Only (Funds 001-799 excluding 575, All Functions)**

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

**Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)**

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	115,715	115,715
4. Total (lines 1-3)	0	115,715	115,715

**Property Detail for Function 4000 (Funds 001-799, excluding 575)**

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	761,308

**Technology (Funds 001-799 excluding 575, All Functions)**

1. 6531 Telecommunications	321,939
2. 6650 Supplies-Technology-Related	78,941
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,049,580
4. Subtotal (Lines 1-3)	1,450,460
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	325,362

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 120201000

I certify that the Annual Financial Report of Nogales Unified School District, Santa Cruz County, for fiscal year 2019 was approved by the Governing Board on October 09, 2019, and that the complete Annual Financial Report may be reviewed by contacting Adelmo Sandoval at the District Office, telephone (520) 397 7942, during normal business hours.

Avg. Daily Membership

	2018	2019
Attending	5,638.872	5,515.680

2019 Tax Rates:

Primary	Secondary
4.2291	1.6933



Rev. 9/19 Arizona Department of Education and Auditor General

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				31,058,864	27,118,511	
Special Education				3,897,837	4,117,200	
Pupil Transportation				1,304,153	1,426,767	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				224,850	211,515	
Maintenance and Operation Total	7,470,821	33,546,061	(365,047)	36,485,704	32,873,993	7,777,842
Classroom Site Funds	909,425	3,131,686		3,791,368	2,965,216	1,075,895
Instructional Improvement	298,094	255,823		236,250	224,912	329,005
Unrestricted Capital Outlay	1,139,295	934,991	0	2,554,218	1,403,757	670,529
Adjacent Ways	5,935	50	0	5,830	0	5,985
Bond Building	0	0	0	0	0	0
Other Capital Funds	141,447	0	374,319	475,000	400,269	115,497
New School Facilities	0	0		0	0	0
Federal Projects	659,751	5,194,972	(220,694)	5,805,000	4,794,938	839,091
State Projects	213,612	872,872	0	1,037,600	849,194	237,290
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	30,052	0	3,193	10,500	0	33,245
Food Service	972,913	3,763,466	(250,000)	4,000,000	3,519,873	966,506
Civic Center	24,241	12,690	0	25,000	6,439	30,492
Community School	109,973	67,592	0	120,000	118,125	59,440
Auxiliary Operations	173,918	289,733	0	500,000	254,333	209,318
Extracurricular Activities Fees	128,811	41,612	0	100,000	46,940	123,483
Gifts and Donations	101,622	197,372	6,036	150,000	174,078	130,952
Career & Tech. Ed. & Voc. Ed. Projects	6,032	5	(6,037)	0	0	0
Fingerprint	1,384	12	0	0	0	1,396
School Opening	0	0	0	0	0	0
Insurance Proceeds	9,861	82	4,261	15,000	152	14,052
Textbooks	100	0	0	0	0	100
Litigation Recovery	0	2,662	0	40,000	0	2,662
Indirect Costs	15,440	(1,603)	470,693	300,000	369,212	115,318
Unemployment Insurance	214,298	4,386	0	60,000	11,911	206,773
Teacherage	0	0	0	0	0	0
Insurance Refund	1,416	2,252	0	5,000	3,203	465
Grants and Gifts to Teachers	0	(5)	0	0	0	(5)
Advertisement	5,690	7,333	0	15,000	4,291	8,732
Career Technical Education	0	399,272	0	630,000	395,802	3,470
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	7,889	0	0	0	0	7,889
Emergency Deficiencies Correction	1,349	0	0	0	0	1,349
Building Renewal Grant	2,884	525,762	0	530,000	516,079	12,567
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	237,681	567,681			504,601	300,761
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	3,003,195	3,948,987	(9,272)	4,950,000	4,155,336	2,787,574

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

AFR Instructions

Page	Reference	Instructions
6	Other Funds— New School Facilities Line 30	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.
6	Other Line 33	Amounts recorded in Fund 750—Permanent Funds, Fund 855—Employee Insurance Program Withholdings, and Fund 865—State Income Tax Withholdings automatically pull to this line. <b>Districts with any other funds in the their accounting records that are not properly included elsewhere in the AFR, such as amounts related to monies remaining in Fund 080—Student Success, should enter the word “other” (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.</b>
6	Internal Service Funds 950-989, Lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfer-out for these lines.
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.
6	Instructional Improvement Fund 020 Detailed Expenditures	Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979.
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	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.  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 <b>must</b> be entered as a negative number (with a minus sign).  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.  <b>DO NOT INCLUDE</b> lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.
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, <b>not</b> the amount approved by the county.

AFR Instructions

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>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, <b>excluding</b> applicable impact aid fund monies).</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&amp;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>

AFR Instructions

Page	Reference	Instructions
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AFR Instructions

Page	Reference	Instructions
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><b>Sinking funds</b> – funds containing reserves held specifically for redemption of long-term debt.</p> <p><b>Bond funds</b> – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p><b>Other funds</b> – all other funds, <b>exclude</b> 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. <b>Exclude</b> 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—Average Teacher Salary	<p>Enter the average teacher salary of all teachers employed in FY 2019 and FY 2018. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.</p>
8	Section B—M&O Fund Special Education Programs by Type	<p>Report all M&amp;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><b>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.</b> The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&amp;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&amp;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&amp;O Fund expenditures paid in FY 2019 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2019 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 <b>paid tuition invoices</b>, 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>



AFR Instructions

Page	Reference	Instructions
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 (NCEES). NCEES'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><b>Sinking funds</b> – funds containing reserves held specifically for redemption of long-term debt.</p> <p><b>Bond funds</b> – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p><b>Other funds</b> – all other funds, <b>exclude</b> 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. <b>Exclude</b> 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>
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8	Section B—M&O Fund Special Education Programs by Type	<p>Report all M&amp;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><b>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.</b> The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&amp;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&amp;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&amp;O Fund expenditures paid in FY 2019 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2019 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 <b>paid tuition invoices</b>, 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>

AFR Instructions

Page	Reference	Instructions
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><a href="mailto:sfbudgetteam@azed.gov">sfbudgetteam@azed.gov</a></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>
9	Additional Information for NPEFS Reporting	<p>Report <b>all</b> expenditures from <b>funds 001 through 799 (excluding 575)</b>. 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.</p> <p><b>Do not include</b> 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.</p>
9	Programs 700-900 Expenditure Detail	<p>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.</p>
9	Property Detail for Function 4000	<p>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.</p>
9	Technology Detail	<p>Do <b>not</b> include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.</p>
9	Teacher Salaries Lines 1-5	<p>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.</p> <p>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.</p>
9	Other Items— Textbooks Line 6	<p>Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.</p>
9	CTED Districts Only, Lines 1 through 3	<p>To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.</p>

DISTRICT SCHOOL-LEVEL REPORTING FOR FY 2019

The Every Student Succeeds Act requires reporting per-pupil expenditures from federal, State, and local sources, including actual personnel expenditures and actual nonpersonnel expenditures. Amounts must be disaggregated by source for each local educational agency and each school in the State for the preceding fiscal year. Current expenditures required to be reported 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).

All districts, including those that operate only one school, are required to complete this form. Districts with only one school may report all expenditures on line 5 for "School 1" or may allocate a portion of its expenditures to "School 1" and a portion to "Districtwide" on line 4.

Line 1 includes all the District's expenditures for the applicable category and source.

Line 2 includes all expenditures the District paid to other Arizona districts or charters, if any.

Line 3 is the total amount allocated to all school sites on lines 5 and below.

Line 4 is the total amount not paid to other Arizona districts or charters that was not allocated to a specific school.

Any unused school lines are blank.

Number of schools 10

CTDS Number	School Name	Current Expenditures Personnel Salaries (Object 6100)		Current Expenditures Personnel Benefits (Object 6200)		Current Expenditures Purchased Services Personnel (from Object 6300)		Current Nonpersonnel Expenditures (Object 6300-6899, excluding 6300 for purchased services personnel)		Total
		Federal	State & Local	Federal	State & Local	Federal	State & Local	Federal	State & Local	Current Expenditures
1.		2,258,221	23,691,004	659,234	7,925,276	0	0	1,488,635	9,789,467	45,811,837
2.										0
3.		494,056	19,262,455	142,952	5,848,633	0	0	216,236	2,967,392	28,931,724
4.	120201000	1,764,165	4,428,549	516,282	2,076,643			1,272,399	6,822,075	16,880,113
5.	120201103 Robert Bracker Elementary	4,800	1,148,386	961	356,045			3,789	169,622	1,683,603
6.	120201104 Desert Shadows Middle School	77,717	2,470,583	25,631	742,400			11,714	346,152	3,674,197
7.	120201108 Francisco Vasquez De Coronado		1,650,711		504,672			4,622	207,289	2,367,294
8.	120201111 Wade Carpenter Middle School	77,080	1,826,959	25,112	536,313			16,374	190,793	2,672,631
9.	120201113 Lincoln Elementary School	4,800	1,420,880	494	462,084			8,353	190,655	2,087,266
10.	120201114 A J Mitchell Elementary School	7,200	1,183,452	1,441	375,970			9,893	178,954	1,756,910
11.	120201115 Mary L Welty Elementary School	9,600	1,228,266	1,922	388,013			5,019	114,536	1,747,356
12.	120201119 Challenger Elementary School	4,800	1,744,981	961	550,785			1,301	168,019	2,470,847
13.	120201209 Pierson High School	48,209	677,330	11,981	210,184			88,541	241,976	1,278,221
14.	120201210 Nogales High School	259,850	5,910,907	74,449	1,722,167			66,330	1,159,396	9,193,099
15.										0
16.										0
17.										0
18.										0
19.										0
20.										0
21.										0
22.										0
23.										0
24.										0
25.										0
26.										0
27.										0
28.										0
29.										0
30.										0
31.										0
32.										0
33.										0
34.										0
35.										0
36.										0
37.										0
38.										0
39.										0
40.										0
41.										0
42.										0
43.										0
44.										0

**FOOD SERVICE**

**BEGINNING FUND BALANCE (1) REVENUES**

1500 Investment Income  
 1600 Food Service  
 Other Local 1900  
 4500 Restricted Revenue Rec. from Fed. Gov.  
 4900 Revenue for/on Behalf of the District  
**TOTAL REVENUE** (lines 2-6)  
 5000 Other Financing Sources and Fund Transfers-In  
**TOTAL AVAILABLE** (lines 1, 7, and 8)

FUND 510	
ACTUAL	
1.	972,913
2.	12,072
3.	368,157
4.	3,402
5.	3,235,574
6.	144,262
7.	3,763,466
8.	0
9.	4,736,379

**A. Number of operating months**

10

**B. Number of Meals Served**

1. Served at District Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other  
 2. Served at Other Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	582,479.00	687,578.00	1,423.00	60,454.00
b. Program Adults/Adult Workers		8,231.00		
c. Other	312.00	5,054.00		
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

\* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

**C. Meal Prices**

1. Reduced breakfast  
 2. Reduced lunch  
 3. Reduced snack  
 4. Paid breakfast  
 5. Paid lunch  
 6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				2.25
5. Paid lunch				3.25
6. Paid snack				

**D. Special Milk Program**

Charge to children per 1/2 pint milk unit  
 Number of 1/2 pint milk units served to children

\$0.00  
0

**EXPENDITURES**

6150 Classified Salaries  
 6200 Employee Benefits  
 6400 Purchased Property Services  
 6570 Food Service Management  
 6591 Services Purchased from Other AZ Districts  
 6610 General Supplies (Nonfood Items)  
 6620 Energy  
 6631 USDA Commodities (Excluding Freight)  
 6632 USDA Commodities (Freight Only)  
 6633 Other Food  
 6634 Storage Costs for USDA Commodities  
 6700 Property (Excluding 6731-39)  
 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000  
 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more  
 Other Expenditures 640, 6890  
**TOTAL EXPENDITURES** (lines 10-24)  
 6910 Indirect Costs Transfers-Out  
 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)  
**TOTAL EXPENDITURES & OTHER USES**  
 (lines 25-27)  
**ENDING FUND BALANCE** (line 9 minus line 28) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	0	101,552	0
11.	0	38,669	0
12.	0	0	0
13.	3,290,694	0	
14.	0	0	
15.	6,230	0	0
16.	0	0	
17.	144,262		
18.	0		
19.	0		
20.	0		
21.			0
22.	38,525		0
23.	35,352		0
24.	4,810	0	0
25.	4,000,000	3,519,873	140,221
26.		250,000	
27.		0	
28.		3,769,873	
29.		966,506	

**E. Detail of Food Service Management Company Expenditures**

Classified Salaries	1,155,900
Employee Benefits	181,036
Supplies and Materials (Nonfood)	235,443
Food	1,456,021
Management Fee	262,294
Other	
<b>Total (must equal total of amounts on line 13 above)</b>	<b>3,290,694</b>

(1) Includes Food Service Fund revolving account cash balance of \$0 at 7/1/18 or \$0 at 6/30/19, as applicable.