



### 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 **2014**

SIGNATURE/DATE

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\_\_\_\_\_

SIGNATURE/DATE

Paul Roetto, President  
\_\_\_\_\_  
Daniel Blackson, Clerk  
\_\_\_\_\_  
Gary Burton, Member  
\_\_\_\_\_  
James Keith, Member  
\_\_\_\_\_  
Hector Andrade, Member  
\_\_\_\_\_  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on October 14, 2014 contain(s) the data for the AFR described above.  
Date \_\_\_\_\_

\_\_\_\_\_  
Superintendent Signature

Sandra J. Wilkins, Business Manager  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

(623) 474-5110  
Telephone Number

sandy.wilkins@smusd90.org  
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>8,665,860</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>429,170</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>337,431</u>

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUE**

**1000 Local**

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1900 Miscellaneous

**Subtotal (lines 2-18)**

**2000 Intermediate**

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

**Subtotal (lines 20-23)**

**3000 State**

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

**Subtotal (lines 25-27)**

**4000 Federal**

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

**Subtotal (lines 29-35)**

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

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

**TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items

**TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)**

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	(1,178,143)	1,363,959	(600,801)	445,634	3,664,810
2.	7,654,916	384	512,145		3,456,096
3.					
4.	1,094,210		89,963		494,913
5.	1,038				
6.					
7.					
8.	623				
9.	10,441				
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.	319	4,453			15,567
18.	6,036				
19.	8,767,583	4,837	602,108		3,966,576
20.	325				
21.					
22.					
23.					
24.	325	0			
25.					
26.	66,214				
27.					
28.	66,214	0			0
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.	0				0
37.	8,834,122	4,837	602,108		3,966,576
38.					480,168
39.	863,411	445,634			
40.	(10,908)				
41.	8,508,482	1,814,430	1,307	445,634	8,111,554
42.	8,665,860	337,431	1,307		3,921,924
43.		863,411		445,634	
44.	8,665,860	1,200,842	1,307	445,634	3,921,924
45.	(157,378)	613,588	0	0	4,189,630

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/13.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/14.

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.	2,063,357	711,751	107,878	31,315		3,080,664	2,914,301	2,663,521	9.4%
2000 Support Services										
2100 Students	2.	115,190	49,040	3,758	2,567	650	173,463	171,205	163,124	5.0%
2200 Instructional Staff	3.	69,526	18,605	8,291	12,277	1,316	113,065	110,015	94,075	16.9%
2300 General Administration	4.	163,852	44,628	55,459	0	17,091	276,260	281,030	267,022	5.2%
2400 School Administration	5.	397,982	107,528	0	3,167	530	503,107	509,207	516,841	-1.5%
2500 Central Services	6.	203,269	67,570	155,597	12,259	2,059	589,251	440,754	499,006	-11.7%
2600 Operation & Maintenance of Plant	7.	318,338	138,671	529,387	810,433	9,863	1,783,291	1,806,692	1,581,244	14.3%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.				1,180	1,290	7,305	2,470	3,426	-27.9%
610 School-Sponsored Cocurricular Activities	10.	6,051	2,164	795			6,248	9,010	6,248	44.2%
620 School-Sponsored Athletics	11.	79,744	20,593	15,611	3,629	7,116	125,162	126,693	94,461	34.1%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	3,417,309	1,160,550	876,776	876,827	39,915	6,657,816	6,371,377	5,888,968	8.2%
<b>200 Special Education</b>										
1000 Instruction	15.	659,196	259,003	172,453	42		1,074,881	1,090,694	1,017,583	7.2%
2000 Support Services										
2100 Students	16.	185,001	50,032	109,570	0	500	363,419	345,103	373,800	-7.7%
2200 Instructional Staff	17.	84,631	24,539	1,888	176	135	107,162	111,369	112,651	-1.1%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	928,828	333,574	283,911	218	635	1,545,462	1,547,166	1,504,034	2.9%
<b>400 Pupil Transportation</b>	25.	281,224	153,584	59,843	203,451	16	645,715	698,118	658,049	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>520 Special K-3 Program Override</b> (from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b> (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	37,825	11,374				52,997	49,199	10,315	377.0%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	4,665,186	1,659,082	1,220,530	1,080,496	40,566	8,901,990	8,665,860	8,061,366	7.5%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	102,439										
Interest Income	2.	33										
Total Revenues (lines 1 and 2)	3.	102,472										
Expenditures												
100 Regular Education												
1000 Instruction	4.		41,649	14,083				140,107	55,732	51,532	8.2%	
2100 Support Services - Students	5.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.							2,437	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		41,649	14,083				142,544	55,732	51,532	8.2%	
200 Special Education												
1000 Instruction	8.		7,458	2,410				10,375	9,868	9,825	0.4%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							1,250	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		7,458	2,410				11,625	9,868	9,825	0.4%	
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	5,566	102,472	49,107	16,493			154,169	65,600	61,357	6.9%	42,438
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	204,877										
Interest Income	18.	334										
Total Revenues (lines 17 and 18)	19.	205,211										
Expenditures												
100 Regular Education												
1000 Instruction	20.		144,744	33,111				312,126	177,855	144,702	22.9%	
2100 Support Services - Students	21.		2,500	548				0	3,048	0	--	
2200 Support Services - Instructional Staff	22.		6,250	1,376				2,500	7,626	0	--	
Program 100 Subtotal (lines 20-22)	23.		153,494	35,035				314,626	188,529	144,702	30.3%	
200 Special Education												
1000 Instruction	24.		27,496	6,080				32,250	33,576	0	--	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		2,500	554				2,625	3,054	0	--	
Program 200 Subtotal (lines 24-26)	27.		29,996	6,634				34,875	36,630	0	--	
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	43,154	205,211	183,490	41,669			349,501	225,159	144,702	55.6%	23,206
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	204,877										
Interest Income	34.	267										
Total Revenues (lines 33 and 34)	35.	205,144										
Expenditures												
100 Regular Education												
1000 Instruction	36.		87,681	29,950				341,846	117,631	110,563	6.4%	
2100 Support Services - Students	37.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.							1,250	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		87,681	29,950	0	0		343,096	117,631	110,563	6.4%	
200 Special Education												
1000 Instruction	40.		15,701	5,079				3,125	20,780	20,687	0.4%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							2,750	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		15,701	5,079	0	0		5,875	20,780	20,687	0.4%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	52,231	205,144	103,382	35,029	0	0	348,971	138,411	131,250	5.5%	118,964
Total Classroom Site Funds (lines 16, 32, and 48)	49.	100,951	512,827	335,979	93,191	0	0	852,641	429,170	337,309	27.2%	184,608

- (1) For FY 2014, the district received Classroom Site Fund revenue of \_\_\_\_\_ and expended \_\_\_\_\_ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		29,821	36,100			17,681	49,185	83,602	35,424	136.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff		7,402	13,807				42,900	21,209	11,352	86.8%
2300, 2400, 2500, 2900 Administration			105,556				112,376	105,556	174,527	-39.5%
2600 Operation & Maintenance of Plant			11,941			100,985	43,780	112,926	7,555	1394.7%
2700 Student Transportation			1,295				50,000	1,295	0	--
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition and Construction			2,865			9,978	273,560	12,843	11,895	8.0%
5000 Debt Service							0	0	44,644	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	37,223	171,564	0	0	128,644	571,801	337,431	285,397	18.2%

(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	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0
6450 Construction Services	0	0	0	313,523	0	0
6710 Land and Improvements	0	0	2,751,178	0	0	0
6720 Buildings and Improvements	10,497	0	5,148,500	0	0	0
6731 Furniture and Equipment	18,875	23,687	2,494,000	50,228	0	0
6734 Vehicles	50,000	0	2,500,000	895,790	0	0
6737 Technology-Related Hardware and Software	133,436	147,877	2,106,322	954,508	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0		5,399,678	313,523		
New Construction	0		2,500,000		0	
Other	212,808	171,564	7,100,322	1,900,526	0	
Total (lines 11-13)	212,808	171,564	15,000,000	2,214,049	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2014	
Land and Improvements	\$5,306,898 1.
Buildings and Improvements	\$63,910,049 2.
Furniture, Equipment, Vehicles, and Technology	\$6,146,159 3.
Construction in Progress	\$130,424 4.
Total	\$75,493,530 5.

FEDERAL AND STATE PROJECTS

**FEDERAL PROJECTS**

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(162,597)	1,251,605	(50,478)	2,283,862	1,322,987	(284,457)
2.	(1,800)	15,585		40,910	19,120	(5,335)
3.				0		0
4.				0		0
5.	(2,315)	24,053	(716)	38,342	23,246	(2,224)
6.				0		0
7.				0		0
8.	5,719	166,533	(8,256)	196,876	92,948	71,048
9.				0		0
10.				0		0
11.				0		0
12.	(8,709)	15,048	(301)	27,045	19,089	(13,051)
13.				0		0
14.	158,364	137,717		275,000	55,296	240,785
15.	44,977	111,039		150,000	100,034	55,982
16.				0		0
17.	7,001	2		500		7,003
18.	40,640	1,721,582	(59,751)	3,012,535	1,632,720	69,751

**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  
 455 Family Literacy Pilot Program  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 19-28)**

19.	1,792	16,066		11,877	8,479	9,379
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.				0		0
28.	(1,177)			0		(1,177)
29.	615	16,066		11,877	8,479	8,202

**Total Federal and State Projects (lines 18 and 29)**

30.	41,255	1,737,648	(59,751)	3,024,412	1,641,199	77,953
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
				BUDGET	ACTUAL	
<b>OTHER FUNDS</b>						
020 Instructional Improvement	108,272	58,773		175,000	52,287	114,758
050 County, City, and Town Grants				0		0
071 Structured English Immersion (1)	0	0		0	0	0
072 Compensatory Instruction (1)	0	0		0	0	0
500 School Plant (Lease over 1 year)	158	1		200		159
505 School Plant (Lease 1 year or less)	204	1		205		205
506 School Plant (Sale)	2,346	10		2,400		2,356
515 Civic Center	14,710	29,969		60,000	19,853	24,826
520 Community School	3,916	694		5,000	48	4,562
525 Auxiliary Operations	30,659	70,844		84,212	58,435	43,068
526 Extracurricular Activities Fees Tax Credit	20,168	10,627		41,000	16,646	14,149
530 Gifts and Donations	60,474	32,233		66,305	32,733	59,974
535 Career & Tech. Ed. & Voc. Ed. Projects	12,452	15,078		30,000	20,305	7,225
540 Fingerprint	0	67		0	67	0
545 School Opening				0		0
550 Insurance Proceeds	13,080	56		13,200	909	12,227
555 Textbooks	3,649	472		4,500		4,121
565 Litigation Recovery	11,652	50		11,700		11,702
570 Indirect Costs	105,451	428	139,751	125,000	65,743	179,887
575 Unemployment Insurance				0		0
580 Teacherage				0		0
585 Insurance Refund	20,701	89		21,500		20,790
590 Grants and Gifts to Teachers	23,949	18,084		35,000	8,018	34,015
595 Advertisement				0		0
596 Joint Technical Education	43,998	100,441		120,000	75,621	68,818
620 Adjacent Ways	(600,801)	602,108		0	1,307	0
625 Soft Capital Allocation	445,634		(445,634)			0
630 Bond Building	0	15,034,418		15,000,000	2,214,049	12,820,369
639 Impact Aid Revenue Bond Building				0		0
640 School Plant-Special Construction				0		0
650 Gifts and Donations—Capital	23	0		25		23
660 Condemnation				0		0
665 Energy and Water Savings	31,978	0		32,000	0	31,978
686 Emergency Deficiencies Correction				0		0
690 Building Renewal	137	32		170		169
691 Building Renewal Grant		128,358		128,357	128,358	0
695 New School Facilities				0		0
700 Debt Service	3,664,810	4,446,744		10,000,000	3,921,924	4,189,630
720 Impact Aid Revenue Bond Debt Service				0		0
750 Permanent				0		0
850 Student Activities	12,286	12,511			24,766	31
Other				2,500,000		0
<b>INTERNAL SERVICE FUNDS 950-989</b>						
9__ Self Insurance				0		0
955 Intergovernmental Agreements	255	9,749		7,000	2,646	7,358
9__ OPEB				0		0
96x Miscellaneous	689	3		1,000	500	192

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	50,000	0
Class Size Reduction	50,000	52,287
Dropout Prevention Programs	25,000	
Instructional Improvement Programs	50,000	
Total Expenditures (lines 1-4)	175,000	52,287

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

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

A. 1. Bonds Outstanding, June 30, 2014			<u>\$18,492,600</u>
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	\$798,030,261	Tax Rate	0.9492
b. Secondary	<u>\$799,940,002</u>	Tax Rate	<u>0.5178</u>
3. Number of Schools			<u>4</u>
4. Actual Days in Session			<u>180</u>
5. Area of School District (Square Miles)			<u>550</u>

(Report this WHETHER OR NOT district changed boundaries in FY 2014)

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

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

**C. Current Expenditures by Category**

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$4,990,491</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$171,422</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$1,472,790</u>
4. Support Services—Students (Function 2100)	<u>\$787,314</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$4,059,796</u>
6. Total Current Expenditures	<u>\$11,481,813</u>

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?	<input type="text" value="Yes"/>
--	----------------------------------

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2016.

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

a. Total Central Services Expenditures (Function 2500)	<u>\$440,755</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$1,808,672</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$4,524</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$172,255</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$232,831</u>
b. Food Service (Fund 510)	<u>\$0</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	<u>\$31,841</u>
--	-----------------

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	<u>\$0</u>
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391, added by Laws 2014, Ch. 118)

\$0



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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	2	0	0	0	8	3	3	5	8	3	32
2. Verbal Reasoning	0	0	0	5	0	2	0	3	0	1	2	2	1	16
3. Nonverbal Reasoning	0	0	0	1	0	2	0	3	3	2	3	5	2	21
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	8	0	4	0	14	6	6	10	15	6	69

**B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY**

	Total Number Gifted Pupils
1. White, not Hispanic	
2. Black, not Hispanic	
3. Hispanic	
4. American Indian/Alaskan Native	
5. Asian or Pacific Islander	
6. Total Unduplicated Enrollment (lines 1-5)	0

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	351,946	368,165
2. Emotional Disability	103,343	190,488
3. Hearing Impairment	22,179	19,420
4. Other Health Impairments	60,994	53,407
5. Specific Learning Disability	263,977	231,140
6. Mild, Moderate, or Severe Intellectual Disability	110,868	105,039
7. Multiple Disabilities	194,073	169,932
8. Multiple Disabilities with Severe Sensory Impair.	38,814	33,986
9. Orthopedic Impairment	0	0
10. Developmental Delay	33,270	29,131
11. Preschool Severe Delay	38,814	44,579
12. Speech/Language Impairment	149,714	125,999
13. Traumatic Brain Injury	0	
14. Visual Impairment	0	
15. Subtotal (lines 1-14)	1,367,992	1,371,286
16. Gifted Education	2,048	2,014
17. Remedial Education	0	
18. ELL Incremental Costs	7,917	25,838
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	167,505	148,028
21. Career Education	0	
22. Total (lines 15-21)	1,545,462	1,547,166

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

Actual Expenditures for all Gifted Programs:

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

**E. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	27,000
2. Federal Audit Expenditures - All Funds	6330	0

**F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM**

Actual Expenditures made in FY 2014 \$ 0

**G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM**

Actual Expenditures made in FY 2014 \$ 0

**H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY**

Actual Expenditures made in FY 2014 \$ 0

**I. 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
142,644	0		142,644
0	0		0
11,345	0		11,345
153,989	0	0	153,989

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

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.	323,932	88,251	107,337	136,435	309,121	17,824					4,674	987,574	1.
2000 Support Services														
2100 Students	2.	162,795	50,714	3,332	1,106	172,461	50,012						440,420	2.
2200 Instructional Staff	3.	327,275	88,730	134,304	15,868	726,306	898						1,293,381	3.
2300 General Administration	4.	10,000	841	37,035	539	0							48,415	4.
2400 School Administration	5.	36,779	7,449	2,164	0	143	0						46,535	5.
2500, 2900 Central Services, Other	6.	0	0	155,384	0	106,934	300,999						563,317	6.
2600 Operation and Maintenance of Plant	7.	18,966	5,694	168,496	3,951	96,713	112						293,932	7.
2700 Student Transportation	8.	14,035	2,989	0	7,039	897,085	9,570						930,718	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	26,011	11,638	616,855	9,468	0	175						664,147	9.
3200 Enterprise Operations	10.												0	10.
3300 Community Services Operations	11.										7,670		7,670	11.
3400 Bookstore Operations	12.												0	12.
4000 Facilities Acquisition and Construction	13.			344,524		2,865							347,389	13.
5000 Debt Service	14.												0	14.
Total (lines 1-14)	15.	919,793	256,306	1,569,431	174,406	2,311,628	379,590	0	0	0	0	12,344	5,623,498	15.

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)	2,585,758	75,604	0	1.
2. Special Education (Programs 200-230, 250, and 300-399)	358,269	5,695	0	2.
3. Vocational Education (Programs 270 and 540)	134,024	1,275	0	3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	18,742	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	54,497	0	0	5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 51,225	6.
7. Number of FTE-Certified Teachers	76	7.
8. Number of FTE-Contract Teachers	0	8.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	4,674	4,674	1.
2. Program 800	0	0	0	2.
3. Program 900	0	7,670	7,670	3.
4. Total (lines 1-3)	0	12,344	12,344	4.

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6730 Equipment	2,865	3.
4. Total (lines 1-3)	2,865	4.
5. 6450 Construction	310,410	5.

**SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**

**CTDS NUMBER**

070290000

I certify that the Annual Financial Report of Saddle Mountain Unified District, Maricopa County, for fiscal year 2014 was approved by the Governing Board on October 13, 2014, and that the complete Annual Financial Report may be reviewed by contacting Sandy Wilkins, Business Manager at the District Office, telephone 623-474-5110, during normal business hours.

**1. Average Daily Membership**

Attending  
Resident  
Primary  
0.9492

2013  
1,309,831  
1,316,110  
Secondary  
0.5178

2014  
1,364,908  
1,362,993

2. 2014 Tax Rates:

ADE/AG 41-202S Rev. 8/14-FY 2014

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				6,657,816	6,371,377	
Special Education				1,545,462	1,547,166	
Pupil Transportation				645,715	698,118	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				52,997	49,199	
Maintenance and Operation Total	(1,178,143)	8,823,214	863,411	8,901,990	8,665,860	(157,378)
Classroom Site Funds	100,951	512,827		852,641	429,170	184,608
Instructional Improvement	108,272	58,773		175,000	52,287	114,758
Unrestricted Capital Outlay	1,363,959	4,837	(417,777)	571,801	337,431	613,588
Soft Capital Allocation	445,634		(445,634)			0
Adjacent Ways	(600,801)	602,108	0	0	1,307	0
Bond Building	0	15,034,418	0	15,000,000	2,214,049	12,820,369
Other Capital Funds	31,978	0	0	32,000	0	31,978
Building Renewal	137	32		170	0	169
New School Facilities	0	0		0	0	0
Federal Projects	40,640	1,721,582	(59,751)	3,012,535	1,632,720	69,751
State Projects	615	16,066		11,877	8,479	8,202
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 Funds	2,708	12	0	2,805	0	2,720
Food Service	83,024	748,945	(80,000)	800,000	661,811	90,158
Civic Center	14,710	29,969	0	60,000	19,853	24,826
Community School	3,916	694	0	5,000	48	4,562
Auxiliary Operations	30,659	70,844	0	84,212	58,435	43,068
Extracurricular Activities Fees	20,168	10,627	0	41,000	16,646	14,149
Gifts and Donations	60,497	32,233	0	66,330	32,733	59,997
Career & Tech. Ed. & Voc. Ed. Projects	12,452	15,078	0	30,000	20,305	7,225
Fingerprint	0	67	0	0	67	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	13,080	56	0	13,200	909	12,227
Textbooks	3,649	472	0	4,500	0	4,121
Litigation Recovery	11,652	50	0	11,700	0	11,702
Indirect Costs	105,451	428	139,751	125,000	65,743	179,887
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	20,701	89	0	21,500	0	20,790
Grants and Gifts to Teachers	23,949	18,084	0	35,000	8,018	34,015
Advertisement	0	0	0	0	0	0
Joint Technical Education	43,998	100,441	0	120,000	75,621	68,818
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,664,810	4,446,744	0	10,000,000	3,921,924	4,189,630
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	128,358	0	128,357	128,358	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	12,286	12,511			24,766	31
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	255	9,749	0	7,000	2,646	7,358
OPEB	0	0	0	0	0	0
Other Funds	689	3	0	2,501,000	500	192

**DISTRICT NAME** Saddle Mountain Unified School District

**COUNTY** Maricopa

**CTDS NUMBER** 070290000

**FY 2014  
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

**MAINTENANCE AND OPERATION FUND (001) EXPENDITURES**

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

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

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

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

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

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
<b>Structured English Immersion Fund 071</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources	1.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
<b>Expenditures</b>											
1000 Instruction	4.							19,359	0		4.
2000 Support Services											
2100 Students	5.							0	0		5.
2200 Instructional Staff	6.							0	0		6.
2300 General Administration	7.							0	0		7.
2400 School Administration	8.							0	0		8.
2500 Central Services	9.							0	0		9.
2600 Operation & Maintenance of Plant	10.							0	0		10.
2700 Student Transportation	11.							0	0		11.
2900 Other	12.							0	0		12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13.	0	0	0	0	0	0	19,359	0	0	13.
<b>Compensatory Instruction Fund 072</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
<b>Expenditures</b>											
1000 Instruction	17.							0	0		17.
2000 Support Services											
2100 Students	18.							0	0		18.
2200 Instructional Staff	19.							0	0		19.
2300 General Administration	20.							0	0		20.
2400 School Administration	21.							0	0		21.
2500 Central Services	22.							0	0		22.
2600 Operation & Maintenance of Plant	23.							0	0		23.
2700 Student Transportation	24.							0	0		24.
2900 Other	25.							0	0		25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26.	0	0	0	0	0	0	0	0	0	26.

**AFR Instructions**

Page	Reference	Instructions
	Instructions	These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. <b>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.</b>
	Reconciling	All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2014. 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, 2014, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.
	Budget Amounts	Budget amounts should be taken from the district's most recently revised, adopted FY 2014 expenditure budget, which has been submitted to ADE.  All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.
	Reporting Sub-funds	<b>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 then that sub-fund's activity should be included in the reported amounts for Fund 610—Unrestricted Capital Outlay.</b>
	Revenue General	Revenues must include cash receipts through June 30, 2014, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:  1) federal reimbursements received for meals served in FY 2014; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2014; 4) FY 2014 CSF revenues received; 5) FY 2014 state aid apportionment rollover payments made in the beginning of July 2014 (FY 2015), pursuant to Laws 2013, 1st Special Session, Ch. 1, §129.  In addition, revenues must include any cash receipts of FY 2014 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2013 Statewide recalculation adjustments made in October 2013, as described in School Finance Memorandum 14-016.
	Expenditure General	Expenditures must include cash disbursements through June 30, 2014, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2014, for goods and services received on or before June 30, 2014.
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.



**AFR Instructions**

<b>Page</b>	<b>Reference</b>	<b>Instructions</b>
1	SCA Fund 625	Pursuant to Laws 2013, 1st Special Session, Ch. 3, §§28 and 49, the ending fund balance and any cash balance remaining in the Soft Capital Allocation (SCA) Fund at the end of fiscal year 2013 must have been transferred to the Maintenance and Operation (M&O) or Unrestricted Capital Outlay (UCO) Funds in FY 2014. No transactions other than the transfer(s) recorded to close out the fund should be recorded in the SCA Fund for FY 2014. However, if the district already recorded the transfers in FY 2013 to close the SCA Fund no activity should be reported on any of the lines for the SCA Fund in FY 2014. No delinquent taxes or interest should have been allocated to the SCA Fund in FY 2014. If such allocations were made, they should be reversed by journal entry and recorded in the M&O or UCO Fund instead.
1	Line 1	The beginning fund balances at July 1, 2013, should be the ending balances reported on the AFR for FY 2013, if the ending balances were reported correctly, or the district may compute them as follows:  Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/13. Plus: Accrued revenues as of 6/30/13, received during the 60-day period following 6/30/13. Less: Payments made during the 60-day period following 6/30/13, for goods and services received on or before 6/30/13, but not paid for by that date.
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, 2013, and June 30, 2014, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Lines 5 through 16	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Lines 25 and 26	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts shown on the most recent, ADE report, APOR 64-1.
1	Line 29	<b>Do not include</b> Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5.
1	Line 39	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate taxes.  In FY 2014, this line should also include any amounts transferred from the SCA Fund to the M&O and/or UCO Funds to close out the SCA Fund.
1	Line 42	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 33 and page 4, line 10, respectively. Expenditures must be entered for the Adjacent Ways and Debt Service Funds here and on page 6, line 26 and line 38, respectively.
1	Line 43	In FY 2014, report the amount transferred from the SCA Fund to the M&O and/or UCO Funds to close out the SCA Fund. However, if the district made this transfer in FY 2013, no amounts should be reported on any line for the SCA Fund in FY 2014.
1	Line 45	The FY 2014 ending fund balance for the SCA Fund must be zero. The SCA Fund will <b>not</b> be included on the FY 2015 AFR.
2	Lines 12 and 13	Program 630 and Programs 700, 800, 900 budget amounts were reported in total on the expenditure budget; however, they should be presented separately for AFR purposes. <b>Formulas are not included to pull amounts from the Expenditure Budget, therefore, budgeted amounts for these lines must be entered manually.</b>

**AFR Instructions**

<b>Page</b>	<b>Reference</b>	<b>Instructions</b>
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total expenditures for the UCO Fund are included in the table above, and total expenditures for each of the remaining funds will be included in the Other Funds table on page 6. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 1-10, the amount should be reported as "Other." Therefore, the budgeted and actual expenditures for each fund reported on lines 1-10 must agree to the total amounts reported on line 14, by fund.
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2014. 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, 2014. This amount will not appear on the capital assets list as of June 30, 2014, as these amounts are not recorded on the list until the project(s) is completed.
5	Fund Transfers (Out) 6910 & 6930	<b>Transfers-out must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.</b>
6	Other Funds—SCA Line 27	No revenues or expenditures should be recorded in the SCA (625) Fund for FY 2014. Only transfers-out to close out the fund should be recorded. The FY 2014 ending fund balance for the SCA Fund must be zero. The SCA Fund will <b>not</b> be included on the FY 2015 AFR.
6	Other Funds—Bond Building and New School Facilities Lines 28 & 37	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail <b>and</b> any other expenditures from these funds.

**AFR Instructions**

<b>Page</b>	<b>Reference</b>	<b>Instructions</b>
6	Fund Transfers In (Out) 5200 (6930)	<b>Transfer amounts should not be included in the actual revenue and expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.</b>
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section B— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, <b>not</b> the amount approved by the county.
7	Section C— Current Expenditures by Category	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.  Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, land and improvements, buildings and improvements, furniture, equipment, technology, vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	A.R.S. §35-391, added by Laws 2014, Ch. 118 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:  (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.  (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.  (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.  (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.

**AFR Instructions**

<b>Page</b>	<b>Reference</b>	<b>Instructions</b>
8	Section A— Enrollment of Gifted Pupils	The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.
8	Section C— Special Education Programs by Type	Report all M&O monies spent for special education (Program 200) operational expenditures in the Actual column to assist ADE in the maintenance of effort calculations for all special education expenditures. The actual amounts allocated to individual programs should be calculated by the same method used to allocate individual program costs to the budget. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.
8	Section E— Expenditures for Audit Services	<b>Do not include</b> 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.  On <b>Line E.1</b> , enter the <u>actual</u> M&O Fund expenditures paid in FY 2014 related to nonfederal program and compliance audits.  On <b>Line E.2</b> , enter the total <u>actual</u> federal audit service expenditures paid in FY 2014 from <u>all funds</u> .
8	Sections G and H	Do <b>not</b> report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on these lines.
8	Section I—Tuition	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on <b>paid tuition invoices</b> , including operations, capital, and debt.  -Type 03 districts should fill in lines 1 through 4 and 7 through 9.  -All Districts, other than Type 03 districts, should fill in lines 5 through 9.
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS data is also used by researchers and government policymakers to address important education policy and research issues.
9	Additional Information for NPEFS Reporting	Report <b>all</b> expenditures from <b>funds 020 through 799</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.  <b>Do not include</b> 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, <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.
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.

**AFR Instructions**

<b>Page</b>	<b>Reference</b>	<b>Instructions</b>
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay and Career Ladder addenda), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and contract teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program.  If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2013 and FY 2014 from ADE’s ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2013 and FY 2014 from the Recalculated State Aid ADM Counts reports (ADMS 46-1), 100th-day counts. Both reports are available on ADE’s Web site at the link below:  <a href="http://www.ade.az.gov/districts">www.ade.az.gov/districts</a>
Summary	Soft Capital Allocation	No revenues or expenditures should be recorded in the Soft Capital Allocation Fund for FY 2014. Only transfers-out to close out the fund should be recorded.
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 32 and 33.
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 29.
Summary	School Plant Funds	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 6, Other Funds, lines 5 through 7, and 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 31.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 42 and the other Internal Service Funds on AFR page 6, line 4.
Supplement Page 1	Program 520 Special K-3 Program Overrides	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 1-9.  Do <b>not</b> include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.

## Helpful Hints for Using the AFR Forms in Excel

### Format and View Options

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

### File Integrity

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

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

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

### Printing

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

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

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

[asd@azauditor.gov](mailto:asd@azauditor.gov).