



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2017

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on
October 11, 2017 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Michael A Penca
Superintendent (Typed Name)

Ginger Wischmann
District Contact Employee

Business Manager Signature

Scott K Walmer
Business Manager (Typed Name)

928-527-6043
Telephone Number

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	<u>62,981,318</u>
2. Classroom Site Funds (from page 3, line 49)	\$	<u>3,952,671</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>2,391,120</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) 1940, 1980

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-28)

4000 Federal

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

Subtotal (lines 30-36)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	1,112,246	4,796,120	407,758	236,208	1.
2.	47,299,880	1,363,172	275,687	4,773,403	2.
3.					3.
4.	42,100	1,213	245	1	4.
5.	6,100				5.
6.	218,819				6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	53,872	51,713	6,310	40,727	17.
18.	128,457	9,956	497		18.
19.	47,749,228	1,426,054	282,739	4,814,131	19.
20.					20.
21.	2,646,410	65,110			21.
22.					22.
23.					23.
24.	2,646,410	65,110			24.
25.	429,182				25.
26.	8,291,825	165,791			26.
27.	6,845,287	235,819			27.
28.					28.
29.	15,566,294	401,610		0	29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.					36.
37.	0			0	37.
38.	65,961,932	1,892,774	282,739	4,814,131	38.
39.				416,480	39.
40.					40.
41.					41.
42.	67,074,178	6,688,894	690,497	5,466,819	42.
43.	62,981,318	2,391,120	264,368	4,761,179	43.
44.					44.
45.	62,981,318	2,391,120	264,368	4,761,179	45.
46.	4,092,860	4,297,774	426,129	705,640	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/16.
- (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 \$0 at 6/30/17.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	16,947,572	5,496,101	300,304	323,643	53,902	27,224,092	23,121,522	23,371,372	-1.1%
2000 Support Services										
2100 Students	2.	1,764,563	627,423	1,583	5,284	0	2,219,930	2,398,853	2,223,912	7.9%
2200 Instructional Staff	3.	1,601,814	505,588	137,370	82,396	594	2,602,677	2,327,762	2,143,651	8.6%
2300 General Administration	4.	527,936	151,409	400,229	1,700	25,109	626,024	1,106,383	1,049,437	5.4%
2400 School Administration	5.	2,660,603	797,207	38,487	750	8,013	3,552,000	3,505,060	3,526,832	-0.6%
2500 Central Services	6.	1,547,527	494,157	254,201	28,972	75,896	2,467,400	2,400,753	2,214,604	8.4%
2600 Operation & Maintenance of Plant	7.	1,915,513	720,036	4,472,154	2,686,956	29,450	7,923,500	9,824,109	9,203,208	6.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	56,118	23,405	38,857	7,077	135	201,902	125,592	124,410	1.0%
610 School-Sponsored Cocurricular Activities	10.	74,954	12,698			0	160,360	87,652	94,266	-7.0%
620 School-Sponsored Athletics	11.	182,188	29,100	1,857		2,362	300,140	215,507	214,782	0.3%
630 Other Instructional Programs	12.	0	0	0	0	0	36,000	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	27,278,788	8,857,124	5,645,042	3,136,778	195,461	47,314,025	45,113,193	44,166,474	2.1%
200 Special Education										
1000 Instruction	15.	3,797,158	1,523,705	1,119	25,440		7,679,255	5,347,422	5,171,075	3.4%
2000 Support Services										
2100 Students	16.	2,212,668	650,155	513,088	0	0	2,832,745	3,375,911	3,477,581	-2.9%
2200 Instructional Staff	17.	722,991	233,554	1,570	0	242,505	208,000	1,200,620	1,259,297	-4.7%
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	0	0.0%
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.	6,732,817	2,407,414	515,777	25,440	242,505	10,720,000	9,923,953	9,907,953	0.2%
400 Pupil Transportation	25.	2,925,738	1,251,629	155,198	827,728	418	5,265,000	5,160,711	4,819,899	7.1%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	1,640,405	544,723	29,696	26,499	0	2,241,322	2,241,322	2,241,322	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	47,055	14,968	0	0	0		62,023	52,868	17.3%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	40,804	13,043					53,847	63,002	-14.5%
Subtotal (lines 28 and 29)	30.	87,859	28,011	0	0	0	115,870	115,870	115,870	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	322,293	103,976				426,269	426,269	431,646	-1.2%
Total Expenditures (lines 14, 24-27, 30-32)	33.	38,987,900	13,192,877	6,345,713	4,016,445	438,384	66,082,486	62,981,318	61,683,164	2.1%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	761,363										
Interest Income	2.	10,188										
Total Revenues (lines 1 and 2)	3.	771,551										
Expenditures												
100 Regular Education												
1000 Instruction	4.		465,101	153,256				1,648,488	618,357	445,859	38.7%	
2100 Support Services - Students	5.							23,868	0	0	0.0%	
2200 Support Services - Instructional Staff	6.							9,415	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		465,101	153,256				1,681,771	618,357	445,859	38.7%	
200 Special Education												
1000 Instruction	8.		68,701	22,917				94,146	91,618	63,659	43.9%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		68,701	22,917				94,146	91,618	63,659	43.9%	
Other Programs (Specify) ___510_____												
1000 Instruction	12.		30,816	10,212				21,216	41,028	45,453	-9.7%	
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.		30,816	10,212				21,216	41,028	45,453	-9.7%	
Total Classroom Site Fund 011 - Base Salary	16.	1,120,612	771,551	564,618	186,385			1,797,133	751,003	554,971	35.3%	1,141,160
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	19,943										
Interest Income	18.	1,522,727										
Total Revenues (lines 17 and 18)	19.	1,542,670										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,419,446	280,487				2,987,456	1,699,933	1,632,415	4.1%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		1,419,446	280,487				2,987,456	1,699,933	1,632,415	4.1%	
200 Special Education												
1000 Instruction	24.							620,200	0	0	0.0%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		0	0				620,200	0	0	0.0%	
Other Programs (Specify) _____												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	2,270,831	1,542,670	1,419,446	280,487			3,607,656	1,699,933	1,632,415	4.1%	2,113,568
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	19,847										
Interest Income	34.	1,522,727										
Total Revenues (lines 33 and 34)	35.	1,542,574										
Expenditures												
100 Regular Education												
1000 Instruction	36.		929,968	306,524				2,835,777	1,236,492	888,620	39.1%	
2100 Support Services - Students	37.							59,670	0	0	0.0%	
2200 Support Services - Instructional Staff	38.							19,890	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		929,968	306,524	0	0		2,915,337	1,236,492	888,620	39.1%	
200 Special Education												
1000 Instruction	40.		137,394	45,843				626,904	183,237	126,871	44.4%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		137,394	45,843	0	0		626,904	183,237	126,871	44.4%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify) ___510_____												
1000 Instruction	45.		61,594	20,412				0	82,006	90,897	-9.8%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		61,594	20,412	0	0		0	82,006	90,897	-9.8%	
Total Classroom Site Fund 013 - Other	48.	2,183,695	1,542,574	1,128,956	372,779	0	0	3,542,241	1,501,735	1,106,388	35.7%	2,224,534
Total Classroom Site Funds (lines 16, 32, and 48)	49.	5,575,138	3,856,795	3,113,020	839,651	0	0	8,947,030	3,952,671	3,293,774	20.0%	5,479,262

(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%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		392,906	201,889			565	3,523,788	595,360	294,889	101.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		133,751	76,085				117,825	209,836	232,066	-9.6%
2300, 2400, 2500, 2900 Administration	4.			617,194				110,000	617,194	595,321	3.7%
2600 Operation & Maintenance of Plant	5.			97,536				942,375	97,536	47,902	103.6%
2700 Student Transportation	6.			138,492				0	138,492	73,713	87.9%
3000 Operation of Noninstructional Services	7.			14,804				173,615	14,804	15,162	-2.4%
4000 Facilities Acquisition and Construction	8.			1,710			716,188	1,440,000	717,898	650,201	10.4%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	526,657	1,147,710	0	0	716,753	6,307,603	2,391,120	1,909,254	25.2%

(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 \$100,000 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.	6,307,603	2,391,220	10,190,000	3,221,773	0	0	750,000	0
6150 Classified Salaries	2.	0	0	40,000	13,978	0	0	0	0
6200 Employee Benefits	3.	0	0	12,000	5,005	0	0	0	0
6450 Construction Services	4.	0	673,462	6,238,000	2,418,407	0	0	0	264,368
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.	3,124,646	243,174	0	63,490	0	0	0	0
673X Vehicles	8.	157,875	4,694	1,000,000	437,499	0	0	0	0
673X Technology-Related Hardware and Software	9.	878,825	899,842	2,900,000	405,418	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.	4,161,346	1,821,172	10,190,000	3,343,797	0	0	0	264,368
Total amounts reported on lines 1 through 10 above for:									
Renovation	13.	0	0	6,380,000	2,906,298	0	0	0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	4,161,346	1,821,172	3,810,000	437,499	0	0	0	264,368
Total (lines 13-15)	16.	4,161,346	1,821,172	10,190,000	3,343,797	0	0	0	264,368

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$31,654,938
Buildings and Improvements	\$174,932,787
Furniture, Equipment, Vehicles, and Technology	\$31,158,189
Construction in Progress	\$2,997,257
Total	\$240,743,171

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	47,313	2,241,470	(81,927)	3,000,000	2,375,158	(168,302)
2.	(32,003)	424,012	(5,713)	500,000	400,597	(14,301)
3.	(13,878)	227,583		700,000	215,105	(1,400)
4.	0			0		0
5.	(14,138)	126,525	(1,775)	150,000	125,139	(14,527)
6.	265	630,925		525,000	507,178	124,012
7.	0			0		0
8.	(100,567)	1,758,511	(86,586)	2,325,000	1,619,855	(48,497)
9.	(8,141)	172,652		168,000	186,821	(22,310)
10.	0			0		0
11.	0			0		0
12.	(2,619)	166,942		200,000	173,082	(8,759)
13.	0			0		0
14.	4,237,908	846,410		2,500,000	63,052	5,021,266
15.	638,901	809,499		1,000,000	14,729	1,433,671
16.	456,661	554,687		2,745,555	0	1,011,348
17.	1,939,300	144,907		2,500,000	1,643,605	440,602
18.	7,149,002	8,104,123	(176,001)	16,313,555	7,324,321	7,752,803

STATE PROJECTS

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

19.	0	78,421		105,000	78,421	0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.	12,638	24		12,000		12,662
25.				0		0
26.				0		0
27.	(95,513)	673,509		625,000	515,004	62,992
28.	(82,875)	751,954		742,000	593,425	75,654
29.	7,066,127	8,856,077	(176,001)	17,055,555	7,917,746	7,828,457

(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.

	1.	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	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL		
OTHER FUNDS								
020 Instructional Improvement	1.	1,200,842	401,510		470,000	0	1,602,352	1.
050 County, City, and Town Grants	2.				0		0	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant	5.	1,467,954	358,197		400,000	0	1,826,151	5.
515 Civic Center	6.	5,196,548	532,062		3,500,000	585,822	5,142,788	6.
520 Community School	7.	281,710	1,683,785		1,200,000	1,694,310	271,185	7.
525 Auxiliary Operations	8.	1,286,899	754,525		826,000	735,631	1,305,793	8.
526 Extracurricular Activities Fees Tax Credit	9.	1,197,499	1,175,210		1,100,000	1,205,127	1,167,582	9.
530 Gifts and Donations	10.	630,993	1,218,626		1,100,000	989,142	860,477	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0			0		0	11.
540 Fingerprint	12.	73,910	4,131		64,000	0	78,041	12.
545 School Opening	13.	0			0		0	13.
550 Insurance Proceeds	14.	357,865	38,314		380,000	158,313	237,866	14.
555 Textbooks	15.	26,892	5,968		25,000	832	32,028	15.
565 Litigation Recovery	16.	18,446	2,301		90,000	8,487	12,260	16.
570 Indirect Costs	17.	771,617	182,810		700,000	0	954,427	17.
575 Unemployment Insurance	18.	979,576	119,254		190,000	15,556	1,083,274	18.
580 Teacherage	19.	0			0		0	19.
585 Insurance Refund	20.	0			0		0	20.
590 Grants and Gifts to Teachers	21.	0			0		0	21.
595 Advertisement	22.	0			0		0	22.
596 Joint Technical Education	23.	1,065,675	990,240		1,100,000	1,419,193	636,722	23.
620 Adjacent Ways	24.	407,758	282,739		750,000	264,368	426,129	24.
630 Bond Building	25.	0	10,232,213		10,190,000	3,399,754	6,832,459	25.
639 Impact Aid Revenue Bond Building	26.	0			0		0	26.
650 Gifts and Donations—Capital	27.	0			0		0	27.
660 Condemnation	28.	0			0		0	28.
665 Energy and Water Savings	29.	272,577	86,277		500,000	37,641	321,213	29.
686 Emergency Deficiencies Correction	30.	0			0		0	30.
691 Building Renewal Grant	31.	0	9,311		670,000	9,311	0	31.
695 New School Facilities	32.	0			0		0	32.
700 Debt Service	33.	236,208	5,230,611		4,727,750	4,761,179	705,640	33.
720 Impact Aid Revenue Bond Debt Service	34.	0			0		0	34.
850 Student Activities	35.	353,697	372,766			339,547	386,916	35.
Other _080	36.	92,300	601		130,000	92,901	0	36.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.				0		0	1.
955 Intergovernmental Agreements	2.	(1,715)	352,331		370,000	325,934	24,682	2.
9__ OPEB	3.				0		0	3.
958 FSIT Insurance Trust__	4.	7,973,116	8,612,341		0	8,650,652	7,934,805	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	230,000	0
Dropout Prevention Programs	240,000	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	470,000	0

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

DISTRICT NAME Flagstaff Unified School District

COUNTY Coconino

CTDS NUMBER 030201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016	\$30,200,000	1.
2. Bonds issued during FY 2017	9,175,000	2.
3. Bonds retired during FY 2017	3,800,000	3.
4. Bonds Outstanding, June 30, 2017	\$35,575,000	4.
5. Short-term Debt Outstanding, July 1, 2016		5.
6. Short-term Debt Outstanding, June 30, 2017		6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$1,079,224,623	Tax Rate	4.3908
b. Secondary	\$1,152,535,254	Tax Rate	1.1773
2. Number of Schools			16
3. Actual Days in Session			180
4. Area of School District (Square Miles)			4,500

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

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$41,253,440
2. Classroom Supplies (Function 1000, Object Code 6600)	\$605,803
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$7,407,419
4. Support Services—Students (Function 2100)	\$6,686,571
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$24,427,065
6. Total Current Expenditures	\$80,380,298

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$21,026
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G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$705,640
2. Bond funds	\$6,832,459
3. Other funds, except for any employee retirement funds	\$

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	6	11	17	14	16	20	10	11	9	10	23	14	14	175
2. Verbal Reasoning	3	4	9	19	18	18	6	14	13	8	18	12	18	160
3. Nonverbal Reasoning	2	4	8	10	17	18	17	12	16	15	16	17	11	163
4. Total Duplicated Enrollment (lines 1-3)	11	19	34	43	51	56	33	37	38	33	57	43	43	498

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Total All Disability Classifications	9,700,000	9,078,789
2. Gifted Education	70,000	4,193
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education	950,000	840,971
7. Career Education	0	
8. Total (lines 1-7)	10,720,000	9,923,953

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 2,711
9-12	\$ 1,482
Total	\$ 4,193

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 52,050	45,032
2. Federal Audit Expenditures - All Funds	6330 5,200	4,503

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

Actual Expenditures made in FY 2017 \$ _____

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
			0
			0
0	0	0	0

(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. 4,415,847	1,589,515	580,017	936,237	1,026,231	72,714				614,061		9,234,622
2000 Support Services												
2100 Students	2. 645,396	214,224	21,148	30,867	29,176	50				164		941,025
2200 Instructional Staff	3. 1,270,322	380,042	421,418	212,282	560,425	6,743				18,236		2,869,468
2300 General Administration	4. 210,672	57,926	27,184	105	2,459	0						298,346
2400 School Administration	5.			2,201	2,743	0						4,944
2500, 2900 Central Services, Other	6.		62,852	1,673	631,812	31,865						728,202
2600 Operation and Maintenance of Plant	7.		10,139	1,356	151,289	0						162,784
2700 Student Transportation	8.		14,150	1,100	575,992	560						591,802
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9.		1,658,958	1,047,580	49,390	13,894						2,769,822
3200 Enterprise Operations	10.											0
3300 Community Services Operations	11.										1,526,811	1,526,811
3400 Bookstore Operations	12. 16,111	4,616	60,556	390,654	64,882	5,706				19,471		561,996
4000 Facilities Acquisition and Construction	13.		4,006,275		11,448							4,017,723
5000 Debt Service	14.											0
Total (lines 1-14)	15. 6,558,348	2,246,323	6,862,697	2,624,055	3,105,847	131,532	0	0	0	651,932	1,526,811	23,707,545

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)	18,566,762	414,595	228,468
2. Special Education (Programs 200-230, 250, and 300-399)	3,057,367	247,431	45,266
3. Vocational Education (Programs 270 and 540)	630,415	12,570	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	1,169,028	31,727	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	405,317	7,390	596

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 597,263	6.
7. Number of FTE-Certified Teachers	563	7.
8. Number of FTE-Contract Teachers	10	8.

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	345,927	1.
2. 6620-6629 Energy	1,977,092	2.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	14,320	1,512,491	1,526,811
4. Total (lines 1-3)	14,320	1,512,491	1,526,811

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6731-39 Equipment	11,448	3.
4. Total (lines 1-3)	11,448	4.
5. 6450 Construction	3,932,587	5.

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	137,962	1.
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,115,718	2.
3. Subtotal (Lines 1-2)	1,253,680	3.
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	543,938	4.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

030201000

I certify that the Annual Financial Report of Flagstaff Unified School District, Coconino County, for fiscal year 2017 was approved by the Governing Board on October 10, 2017, and that the complete Annual Financial Report may be reviewed by contacting Ginger Wischmann at the District Office, telephone 928-527-6043, during normal business hours.

Avg. Daily Membership

2016

2017

Attending 9,332,991

9,343,722

2017 Tax Rates:

Primary
4.3908

Secondary
1.1773

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				47,314,025	45,113,193	
Special Education				10,720,000	9,923,953	
Pupil Transportation				5,265,000	5,160,711	
Desegregation				2,241,322	2,241,322	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				115,870	115,870	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				426,269	426,269	
Maintenance and Operation Total	1,112,246	65,961,932	0	66,082,486	62,981,318	4,092,860
Classroom Site Funds	5,575,138	3,856,795		8,947,030	3,952,671	5,479,262
Instructional Improvement	1,200,842	401,510		470,000	0	1,602,352
Unrestricted Capital Outlay	4,796,120	1,892,774	0	6,307,603	2,391,120	4,297,774
Adjacent Ways	407,758	282,739	0	750,000	264,368	426,129
Bond Building	0	10,232,213	0	10,190,000	3,399,754	6,832,459
Other Capital Funds	272,577	86,277	0	500,000	37,641	321,213
New School Facilities	0	0		0	0	0
Federal Projects	7,149,002	8,104,123	(176,001)	16,313,555	7,324,321	7,752,803
State Projects	(82,875)	751,954		742,000	593,425	75,654
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	1,467,954	358,197	0	400,000	0	1,826,151
Food Service	443,355	2,640,402	0	3,000,000	2,757,348	326,409
Civic Center	5,196,548	532,062	0	3,500,000	585,822	5,142,788
Community School	281,710	1,683,785	0	1,200,000	1,694,310	271,185
Auxiliary Operations	1,286,899	754,525	0	826,000	735,631	1,305,793
Extracurricular Activities Fees	1,197,499	1,175,210	0	1,100,000	1,205,127	1,167,582
Gifts and Donations	630,993	1,218,626	0	1,100,000	989,142	860,477
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	73,910	4,131	0	64,000	0	78,041
School Opening	0	0	0	0	0	0
Insurance Proceeds	357,865	38,314	0	380,000	158,313	237,866
Textbooks	26,892	5,968	0	25,000	832	32,028
Litigation Recovery	18,446	2,301	0	90,000	8,487	12,260
Indirect Costs	771,617	182,810	0	700,000	0	954,427
Unemployment Insurance	979,576	119,254	0	190,000	15,556	1,083,274
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	1,065,675	990,240	0	1,100,000	1,419,193	636,722
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	236,208	5,230,611	0	4,727,750	4,761,179	705,640
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	9,311	0	670,000	9,311	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	353,697	372,766			339,547	386,916
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	(1,715)	352,331	0	370,000	325,934	24,682
OPEB	0	0	0	0	0	0
Other Funds	8,065,416	8,612,942	0	130,000	8,743,553	7,934,805

DISTRICT NAME Flagstaff Unified School District

COUNTY Coconino

CTDS NUMBER 030201000

**FY 2017
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME Flagstaff Unified School District

COUNTY Coconino

CTDS NUMBER 030201000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

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

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

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

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

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

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