



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2019

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on October 9, 2019 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Michael A. Penca
Superintendent (Typed Name)
Ginger Stevens
District Contact Employee

Business Manager Signature
Scott K. Walmer
Business Manager (Typed Name)
928-527-6043
Telephone Number
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Email

TOTAL EXPENDITURES BY FUND
1. Maintenance & Operation (from page 2, line 32) \$ 68,625,865
2. Classroom Site Funds (from page 3, line 49) \$ 4,862,026
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 1,987,981

DISTRICT NAME Flagstaff Unified School District #1

COUNTY Coconino

CTDS NUMBER 030201000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980, 1990

Subtotal (lines 2-19)

2000 Intermediate

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

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

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	5,296,321	2,454,434	872,985	3,539,568	277,486
2.	50,117,276	436,223			5,347,555
3.					
4.	60,872	1,765			1
5.					
6.					
7.	117,506				
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	90,537	80,333	27,463		127,989
19.	26,189	2,564			
20.	50,412,380	520,885	27,463	0	5,475,545
21.					
22.	2,548,470	64,524			
23.					
24.					
25.	2,548,470	64,524			
26.	424,086				
27.	8,293,292	207,593			
28.	6,857,058				
29.					
30.	15,574,436	207,593			0
31.					
32.					
33.					
34.					
35.					
36.					
37.	0				0
38.	68,535,286	793,002	27,463	0	5,475,545
39.				25,041,104	7,376
40.					
41.					
42.	73,831,607	3,247,436	900,448	28,580,672	5,760,407
43.	68,625,865	1,987,981	312,779	3,572,142	5,506,650
44.					
45.	68,625,865	1,987,981	312,779	3,572,142	5,506,650
46.	5,205,742	1,259,455	587,669	25,008,530	253,757

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/18.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/19.

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

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	18,310,143	5,940,350	383,866	239,963	94,643	27,151,103	24,968,965	23,599,711	5.8%
2000 Support Services										
2100 Students	2.	1,979,070	729,987	60,497	7,437	0	2,803,518	2,776,991	2,503,233	10.9%
2200 Instructional Staff	3.	1,765,632	593,719	297,403	13,826	29,461	2,607,347	2,700,041	2,355,286	14.6%
2300 General Administration	4.	594,753	159,718	385,123	908	55,726	1,113,965	1,196,228	1,017,510	17.6%
2400 School Administration	5.	2,848,030	879,350	124,751	218	3,037	3,984,914	3,855,386	3,562,864	8.2%
2500 Central Services	6.	1,689,220	548,406	385,053	87,002	81,399	2,607,346	2,791,080	2,365,474	18.0%
2600 Operation & Maintenance of Plant	7.	2,039,755	798,773	3,893,433	2,503,571	5,246	9,578,471	9,240,778	9,187,610	0.6%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	88,859	32,378	4,462	8,097	2,870	135,071	136,666	120,467	13.4%
610 School-Sponsored Curricular Activities	10.	79,543	13,612				101,269	93,155	90,261	3.2%
620 School-Sponsored Athletics	11.	181,560	25,792	775		8,228	251,998	216,355	225,783	-4.2%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	29,576,565	9,722,085	5,535,363	2,861,022	280,610	50,335,002	47,975,645	45,028,199	6.5%
200 and 300 Special Education										
1000 Instruction	15.	4,449,587	1,864,187	182,550	25,470		6,640,287	6,521,794	6,055,204	7.7%
2000 Support Services										
2100 Students	16.	2,739,805	783,987	12,121		10,000	3,506,131	3,545,913	3,058,771	15.9%
2200 Instructional Staff	17.	852,403	272,799	11,508	2,706	311,317	1,546,657	1,450,733	1,436,585	1.0%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.			151			400	151	113	33.6%
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.	8,041,795	2,920,973	206,330	28,176	321,317	11,693,475	11,518,591	10,550,673	9.2%
400 Pupil Transportation	25.	3,370,660	1,421,894	608,923	972,106	993	6,140,848	6,374,576	5,618,011	13.5%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	1,628,115	549,059	51,534	12,314	300	2,241,322	2,241,322	2,241,321	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	4,016	814	0	0	0		4,830	7,850	-38.5%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	84,664	26,376	0	0	0		111,040	108,020	2.8%
Subtotal (lines 27 and 28)	29.	88,680	27,190	0	0	0	115,870	115,870	115,870	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	303,648	96,213	0	0	0	399,861	399,861	399,836	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	43,009,463	14,737,414	6,402,150	3,873,618	603,220	70,926,378	68,625,865	63,953,910	7.3%

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.	973,723										
Interest Income and Other Revenues	2.	20,986										
Total Revenues (lines 1 and 2)	3.	994,709										
Expenditures												
100 Regular Education												
1000 Instruction	4.		580,507	190,838				1,915,635	771,345	710,583	8.6%	
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.		580,507	190,838				1,948,918	771,345	710,583	8.6%	
200 and 300 Special Education												
1000 Instruction	8.		93,693	31,492				94,146	125,185	103,516	20.9%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		93,693	31,492				94,146	125,185	103,516	20.9%	
Other Programs (Specify) __510												
1000 Instruction	12.		30,814	10,208				21,216	41,022	41,890	-2.1%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		6,933	2,287				0	9,220	10,218	-9.8%	
Other Programs Subtotal (lines 12-14)	15.		37,747	12,495				21,216	50,242	52,108	-3.6%	
Total Classroom Site Fund 011 - Base Salary	16.	1,175,304	994,709	711,947	234,825			2,064,280	946,772	866,207	9.3%	1,223,241
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	1,947,446										
Interest Income and Other Revenues	18.	29,777										
Total Revenues (lines 17 and 18)	19.	1,977,223										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,619,210	325,311				2,719,601	1,944,521	2,330,767	-16.6%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		61,071	12,192				0	73,263	0	--	
Program 100 Subtotal (lines 20-22)	23.		1,680,281	337,503				2,719,601	2,017,784	2,330,767	-13.4%	
200 and 300 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 and 300 Subtotal (lines 24-26)	27.		0	0				620,200	0	0	0.0%	
Other Programs (Specify) __510												
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.	1,578,067	1,977,223	1,680,281	337,503			3,339,801	2,017,784	2,330,767	-13.4%	1,537,506
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	1,947,446										
Interest Income and Other Revenues	34.	39,420										
Total Revenues (lines 33 and 34)	35.	1,986,866										
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,157,018	380,479				3,372,228	1,537,497	1,418,071	8.4%	
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.		1,157,018	380,479	0	0		3,451,788	1,537,497	1,418,071	8.4%	
200 and 300 Special Education												
1000 Instruction	40.		188,051	63,234				626,904	251,285	207,038	21.4%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 40-42)	43.		188,051	63,234	0	0		626,904	251,285	207,038	21.4%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify) __510												
1000 Instruction	45.		65,427	21,678				0	87,105	83,780	4.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		16,230	5,353				0	21,583	20,438	5.6%	
Other Programs Subtotal (lines 45 and 46)	47.		81,657	27,031	0	0		0	108,688	104,218	4.3%	
Total Classroom Site Fund 013 - Other	48.	2,295,238	1,986,866	1,426,726	470,744	0	0	4,078,692	1,897,470	1,729,327	9.7%	2,384,634
Total Classroom Site Funds (lines 16, 32, and 48)	49.	5,048,609	4,958,798	3,818,954	1,043,072	0	0	9,482,773	4,862,026	4,926,301	-1.3%	5,145,381

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	20,986
Other Revenues	
Total Interest Income and Other Revenues	20,986

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	946,772
Total Expenditures - Actual	946,772
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	29,777
Other Revenues	
Total Interest Income and Other Revenues	29,777

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	2,017,784
Total Expenditures - Actual	2,017,784
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	39,420
Other Revenues	
Total Interest Income and Other Revenues	39,420

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	1,897,470
Total Expenditures - Actual	1,897,470
Difference	0

(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.		298,819	60,365				1,247,102	359,184	1,035,755	-65.3%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		88,020	702,453				500,000	790,473	435,066	81.7%
2300, 2400, 2500, 2900 Administration	4.			481,470				800,000	481,470	729,290	-34.0%
2600 Operation & Maintenance of Plant	5.			135,437				350,000	135,437	296,802	-54.4%
2700 Student Transportation	6.			120,784				200,000	120,784	152,137	-20.6%
3000 Operation of Noninstructional Services	7.			9,747				20,000	9,747	12,104	-19.5%
4000 Facilities Acquisition and Construction	8.						90,886	50,000	90,886	270,561	-66.4%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	386,839	1,510,256	0	0	90,886	3,167,102	1,987,981	2,931,715	-32.2%

(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.	3,167,102	1,987,981	3,300,000	3,572,142	0	0	750,000	312,779
6150 Classified Salaries	2.	0	0	40,000	43,690	0	0	0	0
6200 Employee Benefits	3.	0	0	12,000	17,741	0	0	0	0
6450 Construction Services	4.	0	90,886	2,198,000	2,052,821	0	0	750,000	312,779
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.	535,000	235,588	0	0	0	0	0	0
673X Vehicles	8.	155,000	0	450,000	427,979	0	0	0	0
673X Technology-Related Hardware and Software	9.	1,200,000	1,274,667	600,000	784,667	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	1,890,000	1,601,141	3,300,000	3,326,898	0	0	750,000	312,779
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	90,886	2,600,000	2,052,821			750,000	312,779
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,890,000	1,510,255	700,000	1,274,077	0	0	0	0
Total (lines 13-15)	16.	1,890,000	1,601,141	3,300,000	3,326,898	0	0	750,000	312,779

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$33,298,655
Buildings and Improvements	\$181,958,375
Furniture, Equipment, Vehicles, and Technology	\$19,622,206
Construction in Progress	\$51,821
Total	\$234,931,057

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL		
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(132,260)	2,157,265	(77,069)	2,000,000	2,403,482	(455,546)	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(10,900)	238,535	(8,465)	300,000	316,919	(97,749)	2.
160 ESEA Title IV - 21st Century Schools	3.	(45,022)	207,014	0	250,000	197,560	(35,568)	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0		0	0		0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(22,739)	68,252	(2,490)	80,000	65,188	(22,165)	5.
200 ESEA Title VII - Indian Education	6.	2,607	551,712	(5,437)	550,000	553,727	(4,845)	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0		0	0		0	7.
220 IDEA Part B	8.	(303,607)	2,059,901	(75,106)	2,125,000	2,048,970	(367,782)	8.
230 Johnson-O'Malley	9.	(10,167)	177,137	(1,945)	175,000	180,170	(15,145)	9.
240 Workforce Investment Act	10.	0		0	0		0	10.
250 AEA-Adult Education	11.	0		0	0		0	11.
260-270 Vocational Education - Basic Grants	12.	(22,116)	203,374	0	175,000	188,923	(7,665)	12.
280 ESEA Title X - Homeless Education	13.	0		0	0		0	13.
290 Medicaid Reimbursement	14.	5,590,828	1,154,203	0	3,000,000	142,279	6,602,752	14.
374 E-Rate	15.	106,194	699,680	0	275,000	23,277	782,597	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.	701,728	882,274	0	1,500,000	1,045,113	538,889	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.	1,250,027	583,527	0	150,000	2,645	1,830,909	17.
Total Federal Project Funds (lines 1-17)	18.	7,104,573	8,982,874	(170,512)	10,580,000	7,168,253	8,748,682	18.

STATE PROJECTS

400 Vocational Education	19.	0	76,050		75,000	76,050	0	19.
410 Early Childhood Block Grant	20.	0			0		0	20.
420 Ext. School Yr. - Pupils with Disabilities	21.	0			0		0	21.
425 Adult Basic Education	22.	0			0		0	22.
430 Chemical Abuse Prevention Programs	23.	0			0		0	23.
435 Academic Contests	24.	12,675			12,000		12,675	24.
450 Gifted Education	25.	0	77,414		0	51,904	25,510	25.
456 College Credit Exam Incentives	26.	33,108	43,480		0	22,997	53,591	26.
457 Results-based Funding	27.	0			0		0	27.
460 Environmental Special Plate	28.	0			0		0	28.
465-499 Other State Projects	29.	120,259	672,393		700,000	671,059	121,593	29.
Total State Project Funds (lines 19-29)	30.	166,042	869,337	0	787,000	822,010	213,369	30.
Total Federal and State Projects (lines 18 and 30)	31.	7,270,615	9,852,211	(170,512)	11,367,000	7,990,263	8,962,051	31.

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

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	2,032,667	446,479		1,050,000	985,357	1,493,789
050 County, City, and Town Grants	2.			0	0		0
071 Structured English Immersion (1)	3.		0	0	0	0	0
072 Compensatory Instruction (1)	4.		0	0	0	0	0
500 School Plant	5.	1,599,061	100,668	0	700,000	0	1,699,729
515 Civic Center	6.	5,077,078	498,219	0	750,000	957,651	4,617,646
520 Community School	7.	332,252	1,629,611	0	1,600,000	1,710,151	251,712
525 Auxiliary Operations	8.	1,334,667	794,869	0	830,000	854,578	1,274,958
526 Extracurricular Activities Fees Tax Credit	9.	1,176,829	1,155,986	0	1,100,000	1,218,977	1,113,838
530 Gifts and Donations	10.	753,612	597,423	0	900,000	825,191	525,844
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	82,272	5,129	0	40,000	0	87,401
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	243,508	34,535	0	200,000	61,734	216,309
555 Textbooks	15.	33,242	3,333	0	20,000	1,099	35,476
565 Litigation Recovery	16.	14,623	5,363	0	5,000	8,602	11,384
570 Indirect Costs	17.	731,272	180,975	0	500,000	91,597	820,650
575 Unemployment Insurance	18.	1,088,605	16,384	0	75,000	14,803	1,090,186
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	103,044	696,545	0	1,100,000	1,005,787	(206,198)
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	389,373	81,968	0	250,000	0	471,341
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	0	0	0	200,000	0	0
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	426,330	433,403			375,810	483,923
Other _____	33.	0		0	350,000	0	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.			0	0	0	0
955 Intergovernmental Agreements	2.	23,881	349,011	0	375,000	348,749	24,143
9__ OPEB	3.			0	0		0
958 FSIT Insurance Trust	4.	8,155,071	9,596,849	0	0	10,525,465	7,226,455

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	750,000	703,742
Class Size Reduction	0	
Dropout Prevention Programs	300,000	281,614
Instructional Improvement Programs	0	
Total Expenditures (lines 1-4)	1,050,000	985,356
Total Expenditures from the Accounting Data		985,357

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2018	\$31,625,000	1.
2. Bonds issued during FY 2019	25,000,000	2.
3. Bonds retired during FY 2019	(4,400,000)	3.
4. Bonds Outstanding, June 30, 2019	\$52,225,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$1,216,314,746	Tax Rate	3.8173
b. Secondary	\$1,388,233,054	Tax Rate	1.3302
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 2019)

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	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)	\$45,350,869
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,332,822
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$8,159,504
4. Support Services—Students (Function 2100)	\$7,290,124
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$27,095,216
6. Total Current Expenditures	\$89,228,535
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$5,969,533
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$83,259,002

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)	\$17,808
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G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$253,756
2. Bond funds	\$4,952,875
3. Other funds, except for any employee retirement funds	\$

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

1. Average salary of all teachers employed in FY 2019	\$49,393
2. Average salary of all teachers employed in FY 2018	\$48,040
3. Increase in average teacher salary from prior year	\$1,353
4. Percentage increase	2.8%

Comments on Average Salary Calculation (Optional):

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	5	30	16	16	20	15	14	12	11	10	9	9	22	189
2. Verbal Reasoning	1	10	5	10	17	21	17	14	7	14	13	8	16	153
3. Nonverbal Reasoning	1	13	6	13	21	20	20	15	17	11	15	13	15	180
4. Total Duplicated Enrollment (lines 1-3)	7	53	27	39	58	56	51	41	35	35	37	30	53	522

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	10,624,994	10,434,176
2. Gifted Education	73,333	48,963
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	995,148	1,035,452
7. Career Education	0	
8. Career Technical Education (CTED, 300s range)	0	
9. Total (lines 1-8)	11,693,475	11,518,591
10. IEP required pupil transportation costs coded within Program 400		1518422

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 34,273
9-12	\$ 14,689
Total	\$ 48,962

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	45,000
2. Federal Audit Expenditures - All Funds	6330	10,000

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

Actual Expenditures made in FY 2019 \$ 0

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 (NPEFS) REPORTING

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	32,864,824	10,838,914	975,433	1,332,888	594,431	120,844				748,725		47,476,059
2000 Support Services												
2100 Students	5,415,622	1,745,997	76,840	41,580	32,191	0				10,085		7,322,315
2200 Instructional Staff	4,983,924	1,571,030	652,361	190,204	1,813,180	341,497				38,578		9,590,774
2300 General Administration	801,835	217,065	394,783	4,806	11,664	55,726						1,485,879
2400 School Administration	2,848,030	879,350	87,044	3,614	168,583	3,037						3,989,658
2500, 2900 Central Services, Other	1,689,220	548,407	532,931	86,264	409,323	127,399						3,393,544
2600 Operation and Maintenance of Plant	2,045,938	800,027	3,978,708	2,512,063	181,421	5,246						9,523,403
2700 Student Transportation	3,370,660	1,421,894	608,982	977,052	550,387	993						6,929,968
3000 Operation of Noninstructional Services												
3100 Food Service Operations	34,554	14,259	1,706,887	1,047,937	38,159	20,893						2,862,689
3200 Enterprise Operations	0											0
3300 Community Services Operations											1,712,127	1,712,127
3400 Bookstore Operations	71,989	20,867	91,053	423,126	64,087	8,975				44,671		724,768
4000 Facilities Acquisition and Construction			2,842,393									2,842,393
5000 Debt Service												0
Total (lines 1-14)	54,126,596	18,057,810	11,947,415	6,619,534	3,863,426	684,610	0	0	0	842,059	1,712,127	97,853,577

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	22,375,722	428,923	180,138	25
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	3,329,846	256,395	0	0
3. Vocational Education (Programs 270, 300-399, and 540)	1,052,215	32,498	0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	1,196,413	21,972	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	466,185	0	0	157

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	590,752
7. Number of FTE-Certified Teachers	568
8. Number of FTE-Contract Teachers	4

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

1. 6410-6411 Utility Services	371,037
2. 6620-6629 Energy	1,883,419

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

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

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	12,096	1,700,031	1,712,127
4. Total (lines 1-3)	12,096	1,700,031	1,712,127

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	2,729,845

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

1. 6531 Telecommunications	510,147
2. 6650 Supplies-Technology-Related	44,694
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	593,160
4. Subtotal (Lines 1-3)	1,148,001
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,847,418

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 2019 was approved by the Governing Board on October 8, 2019, and that the complete Annual Financial Report may be reviewed by contacting Ginger Stevens at the District Office, telephone 928-527-6043, during normal business hours.

Avg. Daily Membership	2018	2019
Attending	9,376.620	9,169.744
2019 Tax Rates:	Primary	Secondary
	3.8173	1.3302

Rev. 9/19 Arizona Department of Education and Auditor General President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				50,335,002	47,975,645	
Special Education				11,693,475	11,518,591	
Pupil Transportation				6,140,848	6,374,576	
Desegregation				2,241,322	2,241,322	
Dropout Prevention Programs				115,870	115,870	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				399,861	399,861	
Maintenance and Operation Total	5,296,321	68,535,286	0	70,926,378	68,625,865	5,205,742
Classroom Site Funds	5,048,609	4,958,798		9,482,773	4,862,026	5,145,381
Instructional Improvement	2,032,667	446,479		1,050,000	985,357	1,493,789
Unrestricted Capital Outlay	2,454,434	793,002	0	3,167,102	1,987,981	1,259,455
Adjacent Ways	872,985	27,463	0	750,000	312,779	587,669
Bond Building	3,539,568	0	25,041,104	3,300,000	3,572,142	25,008,530
Other Capital Funds	389,373	81,968	0	250,000	0	471,341
New School Facilities	0	0	0	0	0	0
Federal Projects	7,104,573	8,982,874	(170,512)	10,580,000	7,168,253	8,748,682
State Projects	166,042	869,337	0	787,000	822,010	213,369
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,599,061	100,668	0	700,000	0	1,699,729
Food Service	257,154	2,650,010	0	3,500,000	2,795,317	111,847
Civic Center	5,077,078	498,219	0	750,000	957,651	4,617,646
Community School	332,252	1,629,611	0	1,600,000	1,710,151	251,712
Auxiliary Operations	1,334,667	794,869	0	830,000	854,578	1,274,958
Extracurricular Activities Fees	1,176,829	1,155,986	0	1,100,000	1,218,977	1,113,838
Gifts and Donations	753,612	597,423	0	900,000	825,191	525,844
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	82,272	5,129	0	40,000	0	87,401
School Opening	0	0	0	0	0	0
Insurance Proceeds	243,508	34,535	0	200,000	61,734	216,309
Textbooks	33,242	3,333	0	20,000	1,099	35,476
Litigation Recovery	14,623	5,363	0	5,000	8,602	11,384
Indirect Costs	731,272	180,975	0	500,000	91,597	820,650
Unemployment Insurance	1,088,605	16,384	0	75,000	14,803	1,090,186
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
Career Technical Education	103,044	696,545	0	1,100,000	1,005,787	(206,198)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	277,486	5,475,545	7,376	5,505,750	5,506,650	253,757
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	200,000	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	426,330	433,403			375,810	483,923
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	23,881	349,011	0	375,000	348,749	24,143
OPEB	0	0	0	0	0	0
Other Funds	8,155,071	9,596,849	0	350,000	10,525,465	7,226,455