



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 6, 2017 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Diana Asseier
Superintendent (Typed Name)
Michael Murray
District Contact Employee

Business Manager Signature
Michael Murray
Business Manager (Typed Name)
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Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

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)

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.	2,214,140	1,347,349	7,290	747,660	1.
2.	21,111,458	337,355	750,000	0	2.
3.	0				3.
4.	0	0	0	0	4.
5.	4,244	0			5.
6.	0	0			6.
7.	0	0			7.
8.	94,701	0			8.
9.	18,567	0			9.
10.	0	0			10.
11.	0	0			11.
12.	0	0			12.
13.	0	0			13.
14.	0	0			14.
15.	0	0			15.
16.	0	0			16.
17.	67,802	94	0	0	17.
18.	47,903	0	0	0	18.
19.	21,344,675	337,449	750,000	0	19.
20.	0	0			20.
21.	617,699	0			21.
22.	0	0			22.
23.	0	0			23.
24.	617,699	0			24.
25.	244,108	0			25.
26.	2,496,728	0			26.
27.	4,735,530	0			27.
28.	0	0		0	28.
29.	7,476,366	0		0	29.
30.	0				30.
31.	0				31.
32.					32.
33.	1,102				33.
34.	0				34.
35.	0				35.
36.	0			0	36.
37.	1,102			0	37.
38.	29,439,842	337,449	750,000	0	38.
39.				0	39.
40.	747,660	0	0	0	40.
41.	0	0	0	0	41.
42.	32,401,642	1,684,798	757,290	747,660	42.
43.	26,954,649	106,972	103,649	0	43.
44.	0	0	0	747,660	44.
45.	26,954,649	106,972	103,649	747,660	45.
46.	5,446,993	1,577,826	653,641	0	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/16.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 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.	7,393,035	4,034,245	106,151	101,823	4,206	11,739,542	11,639,460	10,136,172	14.8%
2000 Support Services										
2100 Students	2.	544,228	320,002	27,875	19,748	220	1,015,869	912,073	879,150	3.7%
2200 Instructional Staff	3.	385,181	306,517	107,495	33,820	609	903,293	833,622	842,460	-1.0%
2300 General Administration	4.	194,389	142,922	62,860	823	15,096	670,109	416,090	1,148,129	-63.8%
2400 School Administration	5.	1,203,833	450,194	106,231	2,696	2,255	1,787,565	1,765,209	1,637,377	7.8%
2500 Central Services	6.	761,127	316,074	328,741	5,272	18,209	1,598,808	1,429,423	1,383,206	3.3%
2600 Operation & Maintenance of Plant	7.	1,289,291	795,593	578,658	1,532,217	34,106	4,649,062	4,229,865	4,180,548	1.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	29,587	15,585	0	57,000	0	102,174	102,172	95,690	6.8%
610 School-Sponsored Cocurricular Activities	10.	82,944	16,487	0	0	377	96,371	99,808	102,411	-2.5%
620 School-Sponsored Athletics	11.	46,339	27,628	0	0	0	120,043	73,967	112,056	-34.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	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.	11,929,954	6,425,247	1,318,011	1,753,399	75,078	22,682,836	21,501,689	20,517,199	4.8%
200 Special Education										
1000 Instruction	15.	2,048,144	875,698	89,391	2,282	0	3,197,161	3,015,515	3,151,376	-4.3%
2000 Support Services										
2100 Students	16.	502,822	167,962	348,575	6,683	16,936	1,171,059	1,042,978	989,060	5.5%
2200 Instructional Staff	17.	84,561	28,794	1,255	861	150	123,904	115,621	131,212	-11.9%
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	1,248	0	0	3,749	1,248	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.	2,635,527	1,072,454	440,469	9,826	17,086	4,495,873	4,175,362	4,271,648	-2.3%
400 Pupil Transportation	25.	561,637	360,075	24,641	132,176	345	1,217,962	1,078,874	911,209	18.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	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.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	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.	144,689	54,035	0	0	0	203,322	198,724	189,696	4.8%
Total Expenditures (lines 14, 24-27, 30-32)	33.	15,271,807	7,911,811	1,783,121	1,895,401	92,509	28,599,993	26,954,649	25,889,752	4.1%

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.		433,127										1.
Interest Income 2.		732										2.
Total Revenues (lines 1 and 2) 3.		433,859										3.
Expenditures												
100 Regular Education												
1000 Instruction 4.			250,749	49,540				491,946	300,289	306,056	-1.9%	4.
2100 Support Services - Students 5.			3,559	687				4,528	4,246	4,218	0.7%	5.
2200 Support Services - Instructional Staff 6.			5,487	1,085				7,113	6,572	10,200	-35.6%	6.
Program 100 Subtotal (lines 4-6) 7.			259,795	51,312				503,587	311,107	320,474	-2.9%	7.
200 Special Education												
1000 Instruction 8.			62,520	12,355				103,537	74,875	88,448	-15.3%	8.
2100 Support Services - Students 9.			0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff 10.			2,694	533				4,546	3,227	2,745	17.6%	10.
Program 200 Subtotal (lines 8-10) 11.			65,214	12,888				108,083	78,102	91,193	-14.4%	11.
Other Programs (Specify)												
1000 Instruction 12.			4,041	799				9,613	4,840	5,345	-9.4%	12.
2100 Support Services - Students 13.			0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff 14.			0	0				0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14) 15.			4,041	799				9,613	4,840	5,345	-9.4%	15.
Total Classroom Site Fund 011 - Base Salary 16.	188,605	433,859	329,050	64,999			0	621,283	394,049	417,012	-5.5%	228,415
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%) 17.		866,470										17.
Interest Income 18.		3,376										18.
Total Revenues (lines 17 and 18) 19.		869,846										19.
Expenditures												
100 Regular Education												
1000 Instruction 20.			530,487	104,813				1,466,014	635,300	516,271	23.1%	20.
2100 Support Services - Students 21.			5,711	1,130				7,410	6,841	10,936	-37.4%	21.
2200 Support Services - Instructional Staff 22.			17,133	3,389				20,525	20,522	19,138	7.2%	22.
Program 100 Subtotal (lines 20-22) 23.			553,331	109,332				1,493,949	662,663	546,345	21.3%	23.
200 Special Education												
1000 Instruction 24.			151,343	29,862				313,540	181,205	161,490	12.2%	24.
2100 Support Services - Students 25.			0	0				0	0	0	0.0%	25.
2200 Support Services - Instructional Staff 26.			5,711	1,130				6,844	6,841	2,734	150.2%	26.
Program 200 Subtotal (lines 24-26) 27.			157,054	30,992				320,384	188,046	164,224	14.5%	27.
Other Programs (Specify)												
1000 Instruction 28.			8,567	1,694				28,479	10,261	10,936	-6.2%	28.
2100 Support Services - Students 29.			0	0				0	0	0	0.0%	29.
2200 Support Services - Instructional Staff 30.			0	0				0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30) 31.			8,567	1,694				28,479	10,261	10,936	-6.2%	31.
Total Classroom Site Fund 012 - Performance Pay 32.	974,749	869,846	718,952	142,018			0	1,842,812	860,970	721,505	19.3%	983,625
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%) 33.		866,255										33.
Interest Income 34.		1,461										34.
Total Revenues (lines 33 and 34) 35.		867,716										35.
Expenditures												
100 Regular Education												
1000 Instruction 36.			321,231	281,349	0	0		968,984	602,580	613,039	-1.7%	36.
2100 Support Services - Students 37.			4,560	4,213	0	0		13,178	8,773	8,450	3.8%	37.
2200 Support Services - Instructional Staff 38.			7,027	6,390	0	0		20,677	13,417	20,436	-34.3%	38.
Program 100 Subtotal (lines 36-38) 39.			332,818	291,952	0	0		1,002,839	624,770	641,925	-2.7%	39.
200 Special Education												
1000 Instruction 40.			80,101	71,307	0	0		205,688	151,408	177,329	-14.6%	40.
2100 Support Services - Students 41.			0	0	0	0		0	0	0	0.0%	41.
2200 Support Services - Instructional Staff 42.			3,451	3,183	0	0		9,497	6,634	5,501	20.6%	42.
Program 200 Subtotal (lines 40-42) 43.			83,552	74,490	0	0		215,185	158,042	182,830	-13.6%	43.
530 Dropout Prevention Programs												
1000 Instruction 44.			0	0	0	0		0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction 45.			5,177	4,357	0	0		19,135	9,534	10,709	-11.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff 46.			0	0	0	0		0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46) 47.			5,177	4,357	0	0		19,135	9,534	10,709	-11.0%	47.
Total Classroom Site Fund 013 - Other 48.	372,985	867,716	421,547	370,799	0	0	0	1,237,159	792,346	835,464	-5.2%	448,355
Total Classroom Site Funds (lines 16, 32, and 48) 49.	1,536,339	2,171,421	1,469,549	577,816	0	0	0	3,701,254	2,047,365	1,973,981	3.7%	1,660,395

(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	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	0	0			0	0	215		-100.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	6,040	547			0	17,500	6,587	7,084	-7.0%
2300, 2400, 2500, 2900 Administration	4.	0		10,404		0	28,207	466,044	38,611	329,599	-88.3%
2600 Operation & Maintenance of Plant	5.	0		0			0	13,000	0	12,887	-100.0%
2700 Student Transportation	6.	0		0			0	57,000	0	6,388	-100.0%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			6,635	613,108	6,635	0	--
5000 Debt Service	9.				36,640	18,499		110,082	55,139	40,638	35.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	6,040	10,951	36,640	18,499	34,842	1,276,734	106,972	396,811	-73.0%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 **Actual** \$0

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.	1,276,734	0	0	0	0	750,000	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0
6450 Construction Services	4.	0	6,635	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	750,000	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	206,200	50	0	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	126,144	39,108	0	64,089	0	0	0
6831, 6832 Redemption of Principal	10.	76,217	36,640	0	0	0	0	0
6841, 6842, 6850 Interest	11.	33,865	18,499	0	0	0	0	0
Total (lines 2-11)	12.	442,426	100,932	0	64,089	0	750,000	0
Total amounts reported on lines 1 through 10 above for:								
Renovation	13.	0	0	0	0	0	0	0
New Construction	14.	0	0	0	0	0	0	0
Other	15.	442,426	100,932	0	64,089	0	750,000	0
Total (lines 13-15)	16.	442,426	100,932	0	64,089	0	750,000	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ 0
 2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$6,490,642
Buildings and Improvements	\$88,161,844
Furniture, Equipment, Vehicles, and Technology	\$6,180,079
Construction in Progress	\$57,000
Total	\$100,889,565

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.	0	1,328,622	(7,633)	1,539,830	1,320,808	181
2.	0	181,173	(1,120)	286,160	180,054	(1)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	0	18,680	(115)	30,100	18,564	1
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(124,538)	1,087,916	(5,964)	1,061,500	963,156	(5,742)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	91,041	(615)	106,394	101,216	(10,790)
13.	0	0	0	0	0	0
14.	607,530	179,620	0	433,760	125,742	661,408
15.	163,517	31,958	0	75,000	113,301	82,174
16.	0	0	0	0	0	0
17.	0	0	0	10,000	0	0
18.	646,509	2,919,010	(15,447)	3,542,744	2,822,841	727,231

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.	218	33,347		46,000	33,310	255
20.	0	0		0	0	0
21.	0	0		0	0	0
22.	0	0		0	0	0
23.	0	0		0	0	0
24.	0	0		0	0	0
25.	0	0		0	0	0
26.	0	0		0	0	0
27.	49,443	149,947		169,470	135,915	63,475
28.	49,661	183,294		215,470	169,225	63,730

Total Federal and State Projects (lines 18 and 28)

29.	696,170	3,102,304	(15,447)	3,758,214	2,992,066	790,961
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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.

	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	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	468,856	298,261		300,000	141,483	625,634	1.
050 County, City, and Town Grants	2.	0	0	0	0	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.	250,647	1,034,189	0	37,000	937,737	347,099	5.
515 Civic Center	6.	20,181	12,597	0	40,000	31,824	954	6.
520 Community School	7.	204,543	6,139	0	300,000	44,182	166,500	7.
525 Auxiliary Operations	8.	685,783	429,640	0	500,000	323,675	791,748	8.
526 Extracurricular Activities Fees Tax Credit	9.	314,232	689,703	0	750,000	560,541	443,394	9.
530 Gifts and Donations	10.	222,911	288,055	0	300,000	148,425	362,541	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	15,757	1,413	0	7,500	977	16,193	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	26,166	14,231	0	30,000	33,198	7,199	14.
555 Textbooks	15.	12,532	3,798	0	14,000	4,313	12,017	15.
565 Litigation Recovery	16.	108,740	7,107	0	2,000	0	115,847	16.
570 Indirect Costs	17.	0	0	15,627	80,000	15,627	0	17.
575 Unemployment Insurance	18.	3,137	20	0	0	0	3,157	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	31,265	203	0	0	0	31,468	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	8,841	58	0	5,000	0	8,899	22.
596 Joint Technical Education	23.	206,445	564,548	0	500,000	513,732	257,261	23.
620 Adjacent Ways	24.	7,290	750,000	0	750,000	103,649	653,641	24.
630 Bond Building	25.	0	16,939,416	0	0	134,009	16,805,407	25.
639 Impact Aid Revenue Bond Building	26.	0	0	0	0	0	0	26.
650 Gifts and Donations—Capital	27.	0	0	0	0	0	0	27.
660 Condemnation	28.	0	0	0	0	0	0	28.
665 Energy and Water Savings	29.	119,838	49,821	0	100,256	0	169,659	29.
686 Emergency Deficiencies Correction	30.	0	0	0	0	0	0	30.
691 Building Renewal Grant	31.	(31,076)	865,007	0	1,000,000	1,758,548	(924,617)	31.
695 New School Facilities	32.	0	0		0	0	0	32.
700 Debt Service	33.	747,660	0	(747,660)	0	0	0	33.
720 Impact Aid Revenue Bond Debt Service	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	0	0		0	0	0	35.
Other _____	36.	0	0	0	93,493	0	0	36.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	50,000	156,151	0	50,000	94,701	111,450	2.
9__ OPEB	3.	0	0		0	0	0	3.
9__ _____	4.	0	0		0	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0		1.
Class Size Reduction	100,000		2.
Dropout Prevention Programs	0	0	3.
Instructional Improvement Programs	200,000	141,483	4.
Total Expenditures (lines 1-4)	300,000	141,483	5.

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

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016		1.
2. Bonds issued during FY 2017	15,490,000	2.
3. Bonds retired during FY 2017		3.
4. Bonds Outstanding, June 30, 2017	\$15,490,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$2,347,238	5.
6. Short-term Debt Outstanding, June 30, 2017	\$1,356,954	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$658,898,253	Tax Rate	3.9873
b. Secondary	\$0	Tax Rate	0.0000
2. Number of Schools			8
3. Actual Days in Session			180
4. Area of School District (Square Miles)			192

(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)	\$19,157,610
2. Classroom Supplies (Function 1000, Object Code 6600)	\$635,535
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,115,216
4. Support Services—Students (Function 2100)	\$2,259,910
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,216,463
6. Total Current Expenditures	\$35,384,734

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
---	-----

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$0
2. Bond funds	\$16,805,407
3. Other funds, except for any employee retirement funds	\$13,208,031

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	1	6	5	7	9	9	8	10	11	7	73
2. Verbal Reasoning	0	0	0	0	7	10	5	7	10	5	10	14	7	75
3. Nonverbal Reasoning	0	0	0	0	5	11	8	5	9	8	4	10	4	64
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	1	18	26	20	21	28	21	24	35	18	212

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Total All Disability Classifications	3,392,165	3,160,632
2. Gifted Education	191,299	173,849
3. Remedial Education	0	0
4. ELL Incremental Costs	77,875	67,048
5. ELL Compensatory Instruction	0	1,075
6. Vocational and Technological Education	696,807	772,758
7. Career Education	0	0
8. Total (lines 1-7)	4,358,146	4,175,362

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

Actual Expenditures for all Gifted Programs:

K-8	\$	173,849
9-12	\$	0
Total	\$	173,849

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	41,715
2. Federal Audit Expenditures - All Funds	6330	4,635

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

Actual Expenditures made in FY 2017 \$ 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	0		0
0	0		0
0	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	1,375,308	616,646	140,537	531,756	266,908	11,687				283,222	5,650	3,231,714
2000 Support Services												
2100 Students	164,003	62,302	19,916	24,434	18,464	1,305				0	0	290,424
2200 Instructional Staff	425,790	148,819	75,728	23,694	497	735				0	0	675,263
2300 General Administration	2,066	367	77,829	0	612	0	0			0	0	80,874
2400 School Administration	7,500	1,464	108	2,521	10,452	(120)				127	0	22,052
2500, 2900 Central Services, Other	191,077	56,927	56,600	643	88,838	0			0	0	0	394,085
2600 Operation and Maintenance of Plant	2,138	420	24,837	3,995	6,108	0				0	0	37,498
2700 Student Transportation	94	100	10,217	0	8,600	560				0	0	19,571
3000 Operation of Noninstructional Services												
3100 Food Service Operations	50,591	17,410	1,637,265	194,328	48,514	4,397				0	0	1,952,505
3200 Enterprise Operations	0	0	0	4,316	0	0				50	0	4,366
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	0	11,697	128,597	1,255	0				2,556	0	144,105
4000 Facilities Acquisition and Construction	0	0	1,871,940	0	0	0				0	0	1,871,940
5000 Debt Service								994,955	62,884		0	1,057,839
Total (lines 1-14)	2,218,567	904,455	3,926,674	914,284	450,248	18,564	0	994,955	62,884	285,955	5,650	9,782,236

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)	8,048,107	493,411	0
2. Special Education (Programs 200-230, 250, and 300-399)	1,248,033	63,163	40,600
3. Vocational Education (Programs 270 and 540)	671,056	6,120	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	43,655	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	67,321	(1,332)	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	419,983
7. Number of FTE-Certified Teachers		216
8. Number of FTE-Contract Teachers		1

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	0
2. 6620-6629 Energy	1,226,015

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	5,650	5,650
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	5,650	5,650

Property Detail for Function 4000 (Funds 020-799)

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	1,871,964

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	40,756
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	212,401
3. Subtotal (Lines 1-2)	253,157
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	75,677

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

080201000

I certify that the Annual Financial Report of _____ District, _____
County, for fiscal year 2017 was approved by the Governing Board on _____, 2017, and that the
complete Annual Financial Report may be reviewed by contacting _____ at the District Office,
telephone _____, during normal business hours.

Attending

2016

2017

5,324.691

5,280.275

2017 Tax Rates:

Primary

Secondary

3.9873

0.0000

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				22,682,836	21,501,689	
Special Education				4,495,873	4,175,362	
Pupil Transportation				1,217,962	1,078,874	
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				203,322	198,724	
Maintenance and Operation Total	2,214,140	29,439,842	747,660	28,599,993	26,954,649	5,446,993
Classroom Site Funds	1,536,339	2,171,421		3,701,254	2,047,365	1,660,395
Instructional Improvement	468,856	298,261		300,000	141,483	625,634
Unrestricted Capital Outlay	1,347,349	337,449	0	1,276,734	106,972	1,577,826
Adjacent Ways	7,290	750,000	0	750,000	103,649	653,641
Bond Building	0	16,939,416	0	0	134,009	16,805,407
Other Capital Funds	119,838	49,821	0	100,256	0	169,659
New School Facilities	0	0		0	0	0
Federal Projects	646,509	2,919,010	(15,447)	3,542,744	2,822,841	727,231
State Projects	49,661	183,294		215,470	169,225	63,730
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	250,647	1,034,189	0	37,000	937,737	347,099
Food Service	1,184,308	2,190,252	(960)	2,800,000	2,077,980	1,295,620
Civic Center	20,181	12,597	0	40,000	31,824	954
Community School	204,543	6,139	0	300,000	44,182	166,500
Auxiliary Operations	685,783	429,640	0	500,000	323,675	791,748
Extracurricular Activities Fees	314,232	689,703	0	750,000	560,541	443,394
Gifts and Donations	222,911	288,055	0	300,000	148,425	362,541
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	15,757	1,413	0	7,500	977	16,193
School Opening	0	0	0	0	0	0
Insurance Proceeds	26,166	14,231	0	30,000	33,198	7,199
Textbooks	12,532	3,798	0	14,000	4,313	12,017
Litigation Recovery	108,740	7,107	0	2,000	0	115,847
Indirect Costs	0	0	15,627	80,000	15,627	0
Unemployment Insurance	3,137	20	0	0	0	3,157
Teacherage	0	0	0	0	0	0
Insurance Refund	31,265	203	0	0	0	31,468
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	8,841	58	0	5,000	0	8,899
Joint Technical Education	206,445	564,548	0	500,000	513,732	257,261
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	747,660	0	(747,660)	0	0	0
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(31,076)	865,007	0	1,000,000	1,758,548	(924,617)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0				
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	50,000	156,151	0	50,000	94,701	111,450
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	93,493	0	0

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

**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 Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

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	0	0	0	0	0
2000 Support Services								
2100 Students	2.	0	0	0	0	0	0	0
2200 Instructional Staff	3.	0	0	0	0	0	0	0
2300 General Administration	4.	0	0	0	0	0	0	0
2400 School Administration	5.	0	0	0	0	0	0	0
2500 Central Services	6.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	7.	0	0	0	0	0	0	0
2900 Other	8.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	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	0	0	0	0	0
2000 Support Services								
2100 Students	12.	0	0	0	0	0	0	0
2200 Instructional Staff	13.	0	0	0	0	0	0	0
2300 General Administration	14.	0	0	0	0	0	0	0
2400 School Administration	15.	0	0	0	0	0	0	0
2500 Central Services	16.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	17.	0	0	0	0	0	0	0
2900 Other	18.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services	19.	0	0	0	0	0	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	0			0	0	0	1.
2000 Support Services	2.	0	0	0			0	0	0	2.
3000 Operation of Noninstructional Services	3.	0		0			0	0	0	3.
4000 Facilities Acquisition and Construction	4.	0		0			0	0	0	4.
5000 Debt Service	5.				0	0		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	0			0	0	0	7.
2000 Support Services	8.	0	0	0			0	0	0	8.
3000 Operation of Noninstructional Services	9.	0		0			0	0	0	9.
4000 Facilities Acquisition and Construction	10.	0		0			0	0	0	10.
5000 Debt Service	11.				0	0		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.		0									1.
1500 Investment Income 2.		0									2.
Total Revenues (lines 1 and 2) 3.		0									3.
Expenditures											
1000 Instruction 4.			0	0	0	0	0	0	0	0	4.
2000 Support Services											
2100 Students 5.			0	0	0	0	0	0	0	0	5.
2200 Instructional Staff 6.			0	0	0	0	0	0	0	0	6.
2300 General Administration 7.			0	0	0	0	0	0	0	0	7.
2400 School Administration 8.			0	0	0	0	0	0	0	0	8.
2500 Central Services 9.			0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant 10.			0	0	0	0	0	0	0	0	10.
2700 Student Transportation 11.			0	0	0	0	0	0	0	0	11.
2900 Other 12.			0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3) 13.	0	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources 14.		0									14.
1500 Investment Income 15.		0									15.
Total Revenues (lines 14 and 15) 16.		0									16.
Expenditures											
1000 Instruction 17.			0	0	0	0	0	0	0	0	17.
2000 Support Services											
2100 Students 18.			0	0	0	0	0	0	0	0	18.
2200 Instructional Staff 19.			0	0	0	0	0	0	0	0	19.
2300 General Administration 20.			0	0	0	0	0	0	0	0	20.
2400 School Administration 21.			0	0	0	0	0	0	0	0	21.
2500 Central Services 22.			0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant 23.			0	0	0	0	0	0	0	0	23.
2700 Student Transportation 24.			0	0	0	0	0	0	0	0	24.
2900 Other 25.			0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4) 26.	0	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. 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.
	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, 2017. 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, 2017, 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 2017 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.
	Beginning Fund Balances	The beginning balance for each fund at July 1, 2016, should agree to the fund's ending balance reported on the AFR for FY 2016, if the ending balance was reported correctly. If the ending balance on the FY 2016 AFR was incorrect for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/16. Plus: Accrued revenues as of 6/30/16, received during the 60-day period following 6/30/16. Less: Payments made during the 60-day period following 6/30/16, for goods and services received on or before 6/30/16, but not paid for by that date.
	Reporting Sub-funds	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.
	Revenue General	Revenues must include cash receipts through June 30, 2017, 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 2017; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2017; 4) FY 2017 CSF revenues received; 5) FY 2017 state aid apportionment rollover payments made in the beginning of July 2017 (FY 2018), pursuant to Laws 2016, Ch. 117, §162. 6) the district's portion of the FY 2017 \$50,000,000 from 2016 Prop 123 additional funding. In addition, revenues must include any cash receipts of FY 2017 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2016 Statewide recalculation adjustments made in October 2016, as described in School Finance Memorandum 17-022.
	Expenditure General	Expenditures must include cash disbursements through June 30, 2017, and payments made after fiscal year-end, but prior to August 30, 2017, for goods and services received on or before June 30, 2017.

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Page	Reference	Instructions
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2016, and June 30, 2017, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Line 15	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.
1	Lines 5 through 16 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Line 25	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2017 \$50,000,000 from 2016 Prop 123 additional funding. Do not include state equalization or additional state aid amounts as they are reported on lines 26 and 27.
1	Lines 26 and 27	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent APOR 64-1 report. Reconciling these amounts to the APOR report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.
1	Line 30	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 40	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.
1	Line 43	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 24 and line 33, respectively.
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.

AFR Instructions

Page	Reference	Instructions
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, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities Funds (695), and Adjacent Ways (620). The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for these funds should also be reported in the table above and in the Other Funds table on page 6, as applicable.</p> <p>In addition, these detailed expenditures reported in lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.</p>
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2017. 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, 2017. This amount will not appear on the capital assets list as of June 30, 2017, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 135 to account for ESEA Title I monies, that sub-fund's activity should be included in the amounts reported on line 1, Fund 100-130—ESEA Title I—Helping Disadvantaged Children.
5	Fund Transfers In (Out) 5200, 6910 & 6930	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object codes 6910 & 6930) must be entered as negative numbers (with a minus) on this page.
5	State Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 19, Fund 400—Vocational Education.

AFR Instructions

Page	Reference	Instructions
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established subfunds for School Plant in funds 501-504 to account for monies received that were restricted for different purposes by statute, should report all expenditures from those funds on this line.
6	Other Funds—Bond Building and New School Facilities Lines 25 & 32	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures from these funds, which may exceed the detailed expenditures reported on page 4.
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.
6	Other Line 36	Expenditures related to monies remaining in Fund 080—Student Success should be reported on line 36—Other, along with any other funds not included elsewhere in the AFR.
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 A—Bonds and Short-term Debt	<p>This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below.</p> <p>Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3.</p> <p>Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity but no beginning and ending balances should report 0 on lines 5 and 6.</p> <p>DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p>
7	Section C—Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.

AFR Instructions

Page	Reference	Instructions
7	Section D— Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	<p>A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>
7	Section G—Cash and Investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES’s instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>Sinking funds – funds containing reserves held specifically for redemption of long-term debt.</p> <p>Bond funds – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p>Other funds – all other funds, exclude any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.</p> <p>For more information on Form 33, please refer to the Page 9 General instruction below.</p>

AFR Instructions

Page	Reference	Instructions
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Programs 200 and 300, if used for JTED spending) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p> <p>Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. State statute also includes the programs listed on lines 2-7 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 8 must agree to the total M&O Fund, Program 200 expenditures reported on page 2, line 24.</p>
8	Section D— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district’s Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line D.1, enter the actual M&O Fund expenditures paid in FY 2017 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2017 from all funds.</p>
8	Sections E—Performance Pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.
8	Section F—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including amounts paid for operations, capital, and debt related billing.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.</p>
8	Section F—Tuition (continued)	<p>Type 03 districts should submit copies of the final tuition invoices that support the total tuition expenditure amounts reported for operations, capital, and debt service to ADE School Finance.</p> <p>Districts should scan final tuition invoices and save as a .pdf file. Email the .pdf file to the School Finance budget team with a subject line that references the district name, CTD number, and final tuition invoices at the link below:</p> <p>sfbudgetteam@azed.gov</p>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.

AFR Instructions

Page	Reference	Instructions
9	Additional Information for NPEFS Reporting	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Technology Detail	Report expenditures for technology-related supplies from all funds coded to object code 6650 on line 1. Technology-related hardware and software costs should be reported on lines 2 and 4. Amounts coded to 6737 or 6738 for items costing less than \$5,000 should be reported on line 2, and amounts coded to 6739 for items costing \$5,000 or more should be reported on line 4. Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
9	Utilities and Energy Services Detail for Function 2600	Report expenditures for utility services from all funds coded to object codes 6410 and 6411 and energy expenditures, such as electricity, gas, coal, and gasoline coded to object codes 6620-6629.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
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 2016 and FY 2017 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's website at the link below: www.ade.az.gov/districts
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 28 and 29.
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 28.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 27.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 36 and the other Internal Service Funds on AFR page 6, line 4.

AFR Instructions

Page	Reference	Instructions
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 not 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 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

Protected View and Enabling Content

Some of the Excel files in the AFR package zip file, or prior year budget or AFR files brought into a new folder, may cause warning messages (e.g., protected view, enable content, etc.) to appear on your computer the first time you open the files. The files are safe to use. **If you receive a warning, you will need to make the file a “trusted document” before you will be able to edit the file.** If an untrusted file is open while saving a trusted file, it could cause links between the files to break. If you need further assistance making the files "trusted documents," please work with your IT department as security could be set up differently for your computer or network. The solution is often as simple as clicking on the warning message where indicated and choosing to continue editing the file or enabling content.

Format and View Options

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

File Integrity

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

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

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

Printing

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

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

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

asd@azauditor.gov.