



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 15, 2019 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)

(928) 505-6936
Telephone Number

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Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>30,830,260</u>
2. Classroom Site Funds (from page 3, line 49)	\$	<u>2,365,206</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>425,392</u>

	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.	8,009,787	1,766,282	653,641	8,498,228	92,013

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	23,486,789	861,260	0		1,610,516
1140 Penalties and Interest on Taxes	0				
1280 Revenue in Lieu of Taxes	0	0	0		0
1311 Tuition from Individuals Excluding Summer School	0	0			0
1312 Tuition from Individuals for Summer School	0	0			0
1320 Tuition from Other Arizona Districts	0	0			0
1330 Tuition from Out-of-State Districts	0	0			0
1340 Tuition from Other Private Sources (Other than Individuals)	0	0			0
1350 Tuition from Other Government Sources Within Arizona	10,500	0			0
1360 Tuition from Other Government Sources Outside Arizona	0	0			0
1410 Transportation Fees from Individuals	0	0			0
1420 Transportation Fees from Other Arizona Districts	0	0			0
1430 Transportation Fees from Out-of-State Districts	0	0			0
1440 Transportation Fees from Other Private Sources (Other than Individuals)	0	0			0
1450 Transportation Fees from Other Government Sources Within Arizona	0	0			0
1460 Transportation Fees from Other Government Sources Outside Arizona	0	0			0
1500 Investment Income	250,267	0	0	0	161,110
Other (Specify) (2) misc 19xx	40,417	0	0	4,601	0
Subtotal (lines 2-19)	23,787,974	861,260	0	4,601	1,771,626

2000 Intermediate

2110 County School Fund	0	0			
2120 County Equalization Assistance	694,978	13,055			
2210 Special County School Reserve Fund	0	0			
Other (Specify)	0	0			
Subtotal (lines 21-24)	694,978	13,055			

3000 State

3100 Unrestricted	1,241,886	0			
3110 State Equalization Assistance	2,197,180	39,655			
3120 Additional State Aid	4,571,631	0			
Other (Specify)	0	0			0
Subtotal (lines 26-29)	8,010,697	39,655			0

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	0				
4200 Unrestricted Revenue Received from the Federal Government through the State	0				
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	0				
4800 Revenue in Lieu of Taxes	0				
4900 Revenue for/on Behalf of the District	0				
Other (Specify)	0				0
Subtotal (lines 31-36)	0				0

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

5100 Issuance of Bonds	32,493,649	913,971	0	4,601	1,771,626
5200 Fund Transfers-In	0	0	0	0	0
Other (Specify)	0	0	0	0	0
TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)	40,503,436	2,680,253	653,641	8,502,829	1,863,639

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out	30,830,260	425,392	0	3,608,204	1,492,963
TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	30,830,260	425,392	0	3,608,204	1,492,963
ENDING FUND BALANCE (line 42 minus line 45) (3)	9,673,176	2,254,861	653,641	4,894,625	370,676

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 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 \$12,939 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures o \$617,963

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.	8,725,967	3,666,258	444,334	86,839	0	14,513,215	12,923,398	11,841,224	9.1%
2000 Support Services										
2100 Students	2.	552,858	222,719	1,280	12,908	0	1,153,853	789,766	870,178	-9.2%
2200 Instructional Staff	3.	622,051	305,860	61,278	45,671	354	1,217,539	1,035,215	896,167	15.5%
2300 General Administration	4.	228,379	202,756	91,172	1,701	13,246	508,946	537,254	507,080	6.0%
2400 School Administration	5.	1,557,057	513,129	20,223	10,134	1,620	2,473,403	2,102,163	1,938,806	8.4%
2500 Central Services	6.	841,620	312,725	410,764	14,042	14,076	1,994,450	1,593,228	1,771,422	-10.1%
2600 Operation & Maintenance of Plant	7.	1,665,958	741,984	721,631	1,454,942	33,210	5,740,085	4,617,725	5,002,296	-7.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	58,763	28,339	0	54,088	0	155,859	141,190	105,991	33.2%
610 School-Sponsored Cocurricular Activities	10.	77,947	15,169	0	0	0	140,142	93,116	40,476	130.1%
620 School-Sponsored Athletics	11.	194,433	53,214	68,259	0	0	437,212	315,905	283,398	11.5%
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 Subtotal (lines 1-13)	14.	14,525,034	6,062,154	1,818,941	1,680,325	62,506	28,334,704	24,148,960	23,257,038	3.8%
200 and 300 Special Education										
1000 Instruction	15.	2,421,913	1,085,597	193,843	3,466	0	4,396,132	3,704,819	3,412,859	8.6%
2000 Support Services										
2100 Students	16.	850,318	263,174	63,176	8,426	887	1,471,333	1,185,981	1,147,580	3.3%
2200 Instructional Staff	17.	74,907	34,551	32	128	1,158	208,547	110,776	144,830	-23.5%
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.	41,310	13,788	990	0	0	67,975	56,089	0	--
2600 Operation & Maintenance of Plant	21.	0	0	0	570	0	500	570	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.	3,388,448	1,397,111	258,042	12,590	2,045	6,144,487	5,058,235	4,705,269	7.5%
400 Pupil Transportation	25.	709,607	345,641	42,259	213,147	185	1,472,238	1,310,839	1,126,904	16.3%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	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.	214,942	97,285	0	0	0	383,437	312,226	204,742	52.5%
Total Expenditures (lines 14, 24-26, 29-31)	32.	18,838,030	7,902,190	2,119,242	1,906,063	64,737	36,334,866	30,830,260	29,293,953	5.2%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	497,204										
Interest Income and Other Revenues	2.	2,705										
Total Revenues (lines 1 and 2)	3.	499,909										
Expenditures												
100 Regular Education												
1000 Instruction	4.		311,814	60,584				445,950	372,397	512,969	-27.4%	
2100 Support Services - Students	5.		7,032	1,356				10,455	8,388	9,918	-15.4%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	2,677	-100.0%	
Program 100 Subtotal (lines 4-6)	7.		318,846	61,939				456,405	380,785	525,564	-27.5%	
200 and 300 Special Education												
1000 Instruction	8.		75,602	14,192				114,384	89,794	123,302	-27.2%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		1,519	295				2,860	1,814	3,423	-47.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		77,121	14,487				117,244	91,608	126,725	-27.7%	
none												
1000 Instruction	12.		(0)	0				9,300	(0)	8,997	-100.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		(0)	0				9,300	(0)	8,997	-100.0%	
Total Classroom Site Fund 011 - Base Salary	16.	67,179	499,909	395,967	76,426		0	582,949	472,393	661,286	-28.6%	94,695
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	994,408										
Interest Income and Other Revenues	18.	12,510										
Total Revenues (lines 17 and 18)	19.	1,006,919										
Expenditures												
100 Regular Education												
1000 Instruction	20.		626,453	121,689				908,948	748,142	1,413,814	-47.1%	
2100 Support Services - Students	21.		12,324	2,397				16,700	14,721	26,098	-43.6%	
2200 Support Services - Instructional Staff	22.		0	0				4,100	0	7,464	-100.0%	
Program 100 Subtotal (lines 20-22)	23.		638,777	124,086				929,748	762,863	1,447,376	-47.3%	
200 and 300 Special Education												
1000 Instruction	24.		150,914	28,312				253,600	179,225	333,980	-46.3%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		3,081	599				0	3,680	11,094	-66.8%	
Program 200 and 300 Subtotal (lines 24-26)	27.		153,995	28,911				253,600	182,906	345,074	-47.0%	
none												
1000 Instruction	28.		0	(0)				20,280	0	24,307	-100.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	(0)				20,280	0	24,307	-100.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	169,596	1,006,919	792,772	152,997		0	1,203,628	945,769	1,816,757	-47.9%	230,746
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	994,408										
Interest Income and Other Revenues	34.	7,646										
Total Revenues (lines 33 and 34)	35.	1,002,054										
Expenditures												
100 Regular Education												
1000 Instruction	36.		419,622	333,810	0	0		941,080	753,431	940,742	-19.9%	
2100 Support Services - Students	37.		9,336	6,050	0	0		28,709	15,386	18,309	-16.0%	
2200 Support Services - Instructional Staff	38.		0	0	0	0		0	0	4,966	-100.0%	
Program 100 Subtotal (lines 36-38)	39.		428,958	339,860	0	0		969,789	768,818	964,017	-20.2%	
200 and 300 Special Education												
1000 Instruction	40.		97,088	77,444	0	0		285,029	174,533	228,800	-23.7%	
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		2,025	1,669	0	0		7,530	3,694	6,460	-42.8%	
Program 200 and 300 Subtotal (lines 40-42)	43.		99,114	79,113	0	0		292,559	178,227	235,260	-24.2%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
none												
1000 Instruction	45.		0	(0)	0	0		600	0	16,635	-100.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	(0)	0	0		600	0	16,635	-100.0%	
Total Classroom Site Fund 013 - Other	48.	232,597	1,002,054	528,072	418,973	0	0	1,262,948	947,045	1,215,912	-22.1%	287,606
Total Classroom Site Funds (lines 16, 32, and 48)	49.	469,372	2,508,882	1,716,810	648,396	0	0	3,049,525	2,365,206	3,693,955	-36.0%	613,047

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	2,705
Other Revenues	0
Total Interest Income and Other Revenues	2,705

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	472,393
Total Expenditures - Actual	472,393
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	12,510
Other Revenues	0
Total Interest Income and Other Revenues	12,510

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	945,769
Total Expenditures - Actual	945,769
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	7,646
Other Revenues	0
Total Interest Income and Other Revenues	7,646

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	947,045
Total Expenditures - Actual	947,045
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.	0	158,617	81,030			0	792,000	239,646	34,656	591.5%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	25,477	14,463			0	139,081	39,940	259	15320.7%
2300, 2400, 2500, 2900 Administration	4.	0		102,603		0	0	306,000	102,603	125,941	-18.5%
2600 Operation & Maintenance of Plant	5.	0		14,496			0	68,500	14,496	3,321	336.5%
2700 Student Transportation	6.	0		10,707			0	115,000	10,707	2,693	297.6%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			18,000	780,000	18,000	0	--
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	184,094	223,298	0	0	18,000	2,200,581	425,392	166,870	154.9%

(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.	2,200,581	425,392	9,200,000	3,608,204	0	0	600,000	0
6150 Classified Salaries	2.	0	0	0	1,854	0	0	0	0
6200 Employee Benefits	3.	0	0	0	360	0	0	0	0
6450 Construction Services	4.	0	18,000	4,000,000	2,762,841	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0	600,000	0
6720 Buildings and Improvements	6.	0	0	4,000,000	0	0	0	0	0
673X Furniture and Equipment	7.	365,500	102,695	0	48,997	0	0	0	0
673X Vehicles	8.	0	0	600,000	548,488	0	0	0	0
673X Technology-Related Hardware and Software	9.	310,000	120,603	600,000	175,046	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.	675,500	241,298	9,200,000	3,537,586	0	0	600,000	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	7,500,000	2,762,841			0	
New Construction	14.	0	0	500,000	0	0	0	0	
Other	15.	675,500	241,298	1,200,000	774,745	0	0	600,000	
Total (lines 13-15)	16.	675,500	241,298	9,200,000	3,537,586	0	0	600,000	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, 2019	
Land and Improvements	\$6,496,037
Buildings and Improvements	\$100,499,774
Furniture, Equipment, Vehicles, and Technology	\$7,533,842
Construction in Progress	\$443,510
Total	\$114,973,163

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	0	1,357,187	(27,516)	1,750,000	1,329,671	0
2.	0	181,413	(3,888)	250,000	177,525	0
3.	0	21,031	(451)	0	20,580	0
4.	0	0	0	0	0	0
5.	0	9,457	(207)	21,500	9,440	(189)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(26,453)	924,602	(19,229)	1,120,165	878,252	668
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(2,526)	102,358	(2,284)	104,000	109,876	(12,328)
13.	0	0	0	0	0	0
14.	658,540	363,122	0	662,250	342,685	678,977
15.	638,873	22,768	0	125,000	58,812	602,829
16.	0	0	0	0	0	0
17.	985	953	0	0	788	1,150
18.	1,269,419	2,982,890	(53,575)	4,032,915	2,927,629	1,271,106

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	0	56,718	0	50,000	56,718	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	5,571	0	0	5,571	0
26.	4,500	10,741	0	4,500	3,391	11,850
27.	447,050	481,502	0	380,000	0	928,552
28.	0	0	0	0	0	0
29.	128,907	232,575	0	313,974	234,279	127,203
30.	580,457	787,107	0	748,474	299,959	1,067,605

Total Federal and State Projects (lines 18 and 30)

31.	1,849,876	3,769,997	(53,575)	4,781,389	3,227,588	2,338,711
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

		BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	826,658	271,376		200,000	290,503	807,531
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	329,598	36,188	22,820	35,000	43,913	344,694
515 Civic Center	6.	3,868	14,939	0	15,000	15,231	3,576
520 Community School	7.	127,588	14,618	0	40,000	47,000	95,207
525 Auxiliary Operations	8.	847,013	437,299	0	300,000	441,437	842,876
526 Extracurricular Activities Fees Tax Credit	9.	618,336	671,232	0	650,000	419,279	870,289
530 Gifts and Donations	10.	348,949	190,444	0	200,000	190,621	348,772
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	16,236	994	0	2,500	462	16,768
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	2,251	48	0	40,000	0	2,299
555 Textbooks	15.	9,663	597	0	9,000	216	10,044
565 Litigation Recovery	16.	132,154	8,878	0	2,000	0	141,032
570 Indirect Costs	17.	0	0	53,575	50,000	53,575	0
575 Unemployment Insurance	18.	3,192	68	0	0	0	3,260
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	31,802	678	0	0	0	32,480
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	8,994	192	0	5,000	0	9,186
596 Career Technical Education	23.	259,060	653,742	0	500,000	688,399	224,403
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.	145,482	36,071	0	80,000	80,943	100,610
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	(424,086)	922,402	0	2,000,000	794,258	(295,942)
695 New School Facilities	30.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	38,065	19,157	0	0	25,951	31,271
Other - 080 Student Success	33.	95,547	2,036	0	0	0	97,583
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.			0	0		0
955 Intergovernmental Agreements	2.	250,121	128,400	0	50,000	128,760	249,761
9__ OPEB	3.			0	0		0
9__ _____	4.			0	0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	51,862
Dropout Prevention Programs	0	
Instructional Improvement Programs	200,000	238,641
Total Expenditures (lines 1-4)	200,000	290,503
Total Expenditures from the Accounting Data		290,503

(1) Actual Revenues and Actual Expenditures should agree with Supplement, 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, 2018	\$14,190,000	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	(875,000)	3.
4. Bonds Outstanding, June 30, 2019	\$13,315,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$1,244,093	5.
6. Short-term Debt Outstanding, June 30, 2019	\$1,143,669	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$736,828,052	Tax Rate	3.3947
b. Secondary	\$736,828,052	Tax Rate	0.7862
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 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)	\$21,848,062
2. Classroom Supplies (Function 1000, Object Code 6600)	\$793,429
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,792,655
4. Support Services—Students (Function 2100)	\$2,340,170
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,409,784
6. Total Current Expenditures	\$40,184,100
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,755,063
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$37,429,037

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

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$0

G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$0
2. Bond funds	\$4,894,625
3. Other funds, except for any employee retirement funds	\$20,740,102

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

1. Average salary of all teachers employed in FY 2019	\$42,888
2. Average salary of all teachers employed in FY 2018	\$39,524
3. Increase in average teacher salary from prior year	\$3,364
4. Percentage increase	8.5%

Comments on Average Salary Calculation (Optional):

Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - Base Salary only; not including 301 or benefits

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	5	6	7	7	9	13	9	8	12	77
2. Verbal Reasoning	0	0	0	0	5	6	9	14	7	6	13	8	11	79
3. Nonverbal Reasoning	0	0	0	1	11	11	10	16	7	6	11	8	5	86
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	2	21	23	26	37	23	25	33	24	28	242

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	4,626,755	3,792,852
2. Gifted Education	175,465	164,130
3. Remedial Education	0	0
4. ELL Incremental Costs	103,084	76,141
5. ELL Compensatory Instruction	57,144	47,807
6. Vocational and Technological Education (non-CTED)	284,526	251,967
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 rang	897,513	725,338
9. Total (lines 1-8)	6,144,487	5,058,235
10. IEP required pupil transportation costs coded within Program 400		398,551

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 164,130
9-12	\$
Total	\$ 164,130

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	41,715
2. Federal Audit Expenditures - All Funds	6330	4,500

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	0		0
0	0		0
0	0		0
0	0		0
37,077	0		37,077
37,077	0	0	37,077

(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	14,539,292	6,124,814	819,896	793,429	558,937	5,960				410,976	1,930	23,255,235
2000 Support Services												
2100 Students	1,626,178	573,902	90,666	54,166	49,506	1,487				0	0	2,395,906
2200 Instructional Staff	1,196,601	507,851	206,140	91,571	549	1,433				129	0	2,004,274
2300 General Administration	228,379	202,756	92,372	3,451	0	13,246	0			0	0	540,204
2400 School Administration	1,696,250	557,510	21,399	14,875	10,703	1,385				235	0	2,302,358
2500, 2900 Central Services, Other	1,117,605	396,906	447,117	24,937	191,797	14,156			0	329	0	2,192,847
2600 Operation and Maintenance of Plant	1,718,357	765,618	813,240	1,463,290	161,626	33,210				0	0	4,955,340
2700 Student Transportation	709,607	345,641	57,838	213,147	563,424	185				0		1,889,842
3000 Operation of Noninstructional Services												
3100 Food Service Operations	60,022	20,049	1,894,981	70,928	87,040	6,004				1,025	0	2,140,048
3200 Enterprise Operations	2,055	400	0	7,426	225	0				0	0	10,106
3300 Community Services Operations											5,825	5,825
3400 Bookstore Operations	63,956	29,348	2,033	107,644	7,969	7,695				20,692	0	239,337
4000 Facilities Acquisition and Construction	1,854	360	3,608,235	0	0	0				0	0	3,610,448
5000 Debt Service								991,569	653,776		0	1,645,345
Total (lines 1-14)	22,960,155	9,525,155	8,053,917	2,844,864	1,631,777	84,761	0	991,569	653,776	433,387	7,755	47,187,116

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)	10,515,996	0	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,387,414	0	0	0
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	932,317	0	0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	178,368	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	177,293	0	0	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	1,930	1,930
2. Program 800	0	0	0
3. Program 900	0	5,825	5,825
4. Total (lines 1-3)	0	7,755	7,755

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	0
7. Number of FTE-Certified Teachers	257
8. Number of FTE-Contract Teachers	0

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	3,608,235

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

1. 6410-6411 Utility Services	0
2. 6620-6629 Energy	1,109,455

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

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

1. 6531 Telecommunications	106,080
2. 6650 Supplies-Technology-Related	64,958
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	414,324
4. Subtotal (Lines 1-3)	585,361
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	178,199

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

Lake Havasu Unified School District #1, Mohave

CTDS NUMBER 080201000

I certify that the Annual Financial Report of _____ County, for fiscal year 2019 was approved by the Governing Board on _____ October 15, 2019, and that the complete Annual Financial Report may be reviewed by contacting _____ Michael Murray, at the District Office at (928) 505-6936, during normal business hours.

Avg. Daily Membership

2018

2019

Attending 5,218.757

5,171.273

2019 Tax Rates:

Primary
3.3947

Secondary
0.7862

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				28,334,704	24,148,960	
Special Education				6,144,487	5,058,235	
Pupil Transportation				1,472,238	1,310,839	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				383,437	312,226	
Maintenance and Operation Total	8,009,787	32,493,649	0	36,334,866	30,830,260	9,673,176
Classroom Site Funds	469,372	2,508,882		3,049,525	2,365,206	613,047
Instructional Improvement	826,658	271,376		200,000	290,503	807,531
Unrestricted Capital Outlay	1,766,282	913,971	0	2,200,581	425,392	2,254,861
Adjacent Ways	653,641	0	0	600,000	0	653,641
Bond Building	8,498,228	4,601	0	9,200,000	3,608,204	4,894,625
Other Capital Funds	145,482	36,071	0	80,000	80,943	100,610
New School Facilities	0	0		0	0	0
Federal Projects	1,269,419	2,982,890	(53,575)	4,032,915	2,927,629	1,271,106
State Projects	580,457	787,107	0	748,474	299,959	1,067,605
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	329,598	36,188	22,820	35,000	43,913	344,694
Food Service	1,185,763	2,140,090	6,896	2,800,000	2,421,049	911,699
Civic Center	3,868	14,939	0	15,000	15,231	3,576
Community School	127,588	14,618	0	40,000	47,000	95,207
Auxiliary Operations	847,013	437,299	0	300,000	441,437	842,876
Extracurricular Activities Fees	618,336	671,232	0	650,000	419,279	870,289
Gifts and Donations	348,949	190,444	0	200,000	190,621	348,772
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	16,236	994	0	2,500	462	16,768
School Opening	0	0	0	0	0	0
Insurance Proceeds	2,251	48	0	40,000	0	2,299
Textbooks	9,663	597	0	9,000	216	10,044
Litigation Recovery	132,154	8,878	0	2,000	0	141,032
Indirect Costs	0	0	53,575	50,000	53,575	0
Unemployment Insurance	3,192	68	0	0	0	3,260
Teacherage	0	0	0	0	0	0
Insurance Refund	31,802	678	0	0	0	32,480
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	8,994	192	0	5,000	0	9,186
Career Technical Education	259,060	653,742	0	500,000	688,399	224,403
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	92,013	1,771,626	0	1,600,000	1,492,963	370,676
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(424,086)	922,402	0	2,000,000	794,258	(295,942)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	38,065	19,157			25,951	31,271
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	250,121	128,400	0	50,000	128,760	249,761
OPEB	0	0	0	0	0	0
Other Funds	95,547	2,036	0	0	0	97,583

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
Structured English Immersion Fund 071									
Revenues									
3200 Restricted Revenue from State Sources 1.	0								0 1.
1500 Investment Income 2.	0								0 2.
Total Revenues (lines 1 and 2) 3.	0								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 13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources 14.	0								0 14.
1500 Investment Income 15.	0								0 15.
Total Revenues (lines 14 and 15) 16.	0								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 26.

AFR Instructions

Page	Reference	Instructions
General – Instructions		<p>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.</p> <p>Districts should follow the General Instructions below prior to uploading records to the Accounting Data tab.</p> <p>Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.</p>
General – Reconciling		<p>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, 2019. 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, 2019, 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.</p>
General – Budget Amounts		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2019 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>
General – Beginning Fund Balances		<p>The beginning balance for each fund at July 1, 2018, automatically pulls from the fund's ending balance reported on the AFR for FY 2018. If an ending fund balance was reported incorrectly on the FY 2018 AFR for any fund, districts should compute the beginning balance for such funds as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/18. Plus: Accrued revenues as of 6/30/18, received during the 60-day period following 6/30/18. Less: Payments made during the 60-day period following 6/30/18, for goods and services received on or before 6/30/18, but not paid for by that date.</p> <p>This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for all funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab.</p> <p>Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.</p>

AFR Instructions

Page	Reference	Instructions
General – Reporting Sub-funds		<p>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.</p> <p>After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS. All bold fund numbers are listed on column O on the Accounting Data tab.</p>
General – Revenues		<p>Revenues must include cash receipts through June 30, 2019, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received for meals served in FY 2019; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2019; 4) FY 2019 CSF revenues received; 5) FY 2019 state aid apportionment rollover payments made in the beginning of July 2019 (FY 2020), pursuant to Laws 2018, Ch. 276, §144. 6) the district's portion of the FY 2019 \$50,000,000 from 2016 Prop 123 additional funding. <p>In addition, revenues must include any cash receipts of FY 2019 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2018 Statewide recalculation adjustments made in September 2018, as described in School Finance Memorandum 18-015.</p>
General – Expenditures		<p>Expenditures must include cash disbursements through June 30, 2019, and payments made after fiscal year-end, but prior to August 30, 2019, for goods and services received on or before June 30, 2019.</p>
Cover	Name, County, CTDS Number	<p>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.</p>
Cover	Alert	<p>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.</p>
1	Footnotes 1 and 3	<p>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, 2018, and June 30, 2019, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).</p>
1	Footnote 4	<p>Debt Service Fund expenditures reported on line 44 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).</p>
1	Line 16	<p>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.</p>

AFR Instructions

Page	Reference	Instructions
1	Lines 5 through 17 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 26	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 2019 \$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 27 and 28.
1	Lines 27 and 28	The amounts reported on these lines 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 31	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 or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds 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 32 and page 4, line 10, 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.
3	Interest Income and Other Revenues	The Classroom Site Funds are budget-controlled funds. There is no mechanism to add budget capacity for revenues other than for the CSF allocation received from ADE and interest earned on those monies.
3	Difference in Reported Expenditures and Accounting Data	If the District coded expenditures in any of the Classroom Site Funds outside of the areas reported on page 3, the difference between the district's accounting records and the amounts reported on page 3 is displayed to the right of the reporting table in column T, by fund. Districts with difference amounts for any Classroom Site Fund should examine their accounting records for these differences and correct any coding errors or journal entry any unallowable expenditures out of the Classroom Site Fund. If changes are made to the district's accounting records, the new records should be uploaded on the Accounting Data tab.
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. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.

AFR Instructions

Page	Reference	Instructions
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 (695), and Adjacent Ways (620) funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for the UCO Fund are reported in the UCO Fund Expenditures table at the top of page 4. Total expenditures for the UCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 44. Total expenditures in the New School Facilities Fund are reported on page 6, line 30.</p> <p>In addition, the 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, 2019. 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, 2019. This amount will not appear on the capital assets list as of June 30, 2019, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects, Lines 1 through 14 and 17	<p>Formulas will pull amounts on these lines for all funds indicated for each line up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 through 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on.</p> <p>Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund for proper reporting on the AFR in the Rollup Fund column on the Accounting Data tab. If the fund does not relate to any of the areas identified on lines 1 through 14, it should be included on line 17 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 374 and 378).</p>
5	Federal Projects, Line 16	For FY 2019 only, districts with amounts reported in Fund 699—Federal Impact Aid Construction must enter the beginning fund balance for the fund in the Calculated CY Beginning Fund Balance column on the Accounting Data tab. Amounts for Fund 699 had previously been reported on line 33 of page 6.

AFR Instructions

Page	Reference	Instructions
5	Net Other Financing Sources and Uses Including Transfers	<p>Monies received from other financing sources and transfers-in should not be included in the revenues column. Outlays for other financing uses and transfers-out should not be included in the expenditures column.</p> <p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are entered as positive numbers. Amounts pulled into these columns will pull into Net Other Financing Sources and Uses Including Transfers in column G.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G.</p> <p>In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.</p>
5	State Projects, Lines 19 through 29	<p>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.</p> <p>For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 19 will pull only amounts for Fund 400—Vocational Education, line 20 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on.</p> <p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should identify the appropriate bold-level fund for proper reporting on the AFR in the Rollup Fund column on the Accounting Data tab. For example, if the District uses a sub-fund such as 401 to account for a portion of its vocational education monies, the district should enter 400 for the rollup fund. If the fund does not relate to any of the areas identified on lines 19 through 28, it should be included on line 29 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.</p>
6	Net Other Financing Sources and Uses Including Transfers	<p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are entered as positive numbers. Amounts entered in these columns will pull into Net Other Financing Sources and Uses Including Transfers in column F.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.</p>
6	Other Funds—School Plant Line 5	<p>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 enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.</p>
6	Other Funds—Indirect Costs Line 17	<p>Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).</p>

AFR Instructions

Page	Reference	Instructions
6	Other Funds— New School Facilities Line 30	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.
6	Other Line 33	Amounts recorded in Fund 750—Permanent Funds, Fund 855—Employee Insurance Program Withholdings, and Fund 865—State Income Tax Withholdings automatically pull to this line. Districts with any other funds in their accounting records that are not properly included elsewhere in the AFR, such as amounts related to monies remaining in Fund 080—Student Success, should enter the word “other” (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.
6	Internal Service Funds 950-989, Lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfer-out for these lines.
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
6	Instructional Improvement Fund 020 Detailed Expenditures	Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section A—Bonds and Short-term Debt	<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. Any amount reported on line 3 must be entered as a negative number (with a minus sign).</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 during the fiscal year but no balances at the beginning or end of the fiscal year 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>The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, excluding applicable impact aid fund monies).</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>

AFR Instructions

Page	Reference	Instructions
7	Section G—Cash and Investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>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>
7	Section H—Average Teacher Salary	<p>Enter the average teacher salary of all teachers employed in FY 2019 and FY 2018. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.</p>
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p> <p>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. The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.</p>
8	Section D— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line D.1, enter the actual M&O Fund expenditures paid in FY 2019 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2019 from all funds.</p>
8	Sections E—Performance Pay	<p>Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.</p>
8	Section F—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on 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>

AFR Instructions

Page	Reference	Instructions
8	Section F—Tuition (continued)	<p>Type 03 districts should submit copies of the final tuition invoices and corresponding calculation worksheets to ADE School Finance for the total tuition expenditure amounts reported for operations, capital, and debt service only for high school students that attend other Arizona districts.</p> <p>Districts should scan final tuition invoices and corresponding calculation worksheets and save as a .pdf file. Please email the .pdf file to the School Finance budget team by October 31 at the link below. The email subject line should include the fiscal year, district name, CTD number, and "Type 03 tuition".</p>
		sfbudgetteam@azed.gov
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.
9	Additional Information for NPEFS Reporting	<p>Report all expenditures from funds 001 through 799 (excluding 575). The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.</p> <p>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.</p>
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	Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
9	Teacher Salaries Lines 1-5	<p>Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program.</p> <p>If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.</p>
9	Other Items—Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
9	CTED Districts Only, Lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.

AFR Instructions

Page	Reference	Instructions
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 2018 and FY 2019 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 26 and 27.
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 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 33 and the other Internal Service Funds on AFR page 6, line 4.

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.