



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
2020

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
October 15, 2020 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Rebecca Stone
Superintendent (Typed Name)

Michael Murray
District Contact Employee

Business Manager Signature

Michael Murray
Business Manager (Typed Name)

(928)505-6936
Telephone Number

mmurray@lhusd.org
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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 31,981,728
2. Classroom Site Funds (from page 3, line 55)	\$ 2,888,962
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 2,287,951

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
1140 Penalties and Interest on Taxes
1280 Revenue in Lieu of Taxes
1311 Tuition from Individuals Excluding Summer School
1312 Tuition from Individuals for Summer School
1320 Tuition from Other Arizona Districts
1330 Tuition from Out-of-State Districts
1340 Tuition from Other Private Sources (Other than Individuals)
1350 Tuition from Other Government Sources Within Arizona
1360 Tuition from Other Government Sources Outside Arizona
1410 Transportation Fees from Individuals
1420 Transportation Fees from Other Arizona Districts
1430 Transportation Fees from Out-of-State Districts
1440 Transportation Fees from Other Private Sources (Other than Individuals)
1450 Transportation Fees from Other Government Sources Within Arizona
1460 Transportation Fees from Other Government Sources Outside Arizona
1500 Investment Income
Other (Specify) (2) 1900

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
4200 Unrestricted Revenue Received from the Federal Government through the State

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

Subtotal (lines 31-36)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
9,673,176	2,254,861	653,641	4,894,625	370,676

23,001,856	2,984,973	0		1,349,574
0				
0	0	0		0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
9,975	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
275,238	0	0	0	198,918
16,258	0	0	0	0
23,303,327	2,984,973	0	0	1,548,492

0	0			
773,004	9,571			
0	0			
0	0			
773,004	9,571			

234,853	0			
4,674,858	57,881			
5,236,103	0			
0	0			0
10,145,814	57,881			0

0				
0				
0				
0				
0				
0				0
0				0

34,222,145	3,052,425	0	0	1,548,492
			18,627,566	0
0	0	0	0	419,250
0	0	0	0	0
43,895,321	5,307,286	653,641	23,522,191	2,338,418
31,981,728	2,287,951	9,434	4,044,072	2,052,713
0	0	0	419,250	0
31,981,728	2,287,951	9,434	4,463,322	2,052,713
11,913,593	3,019,335	10,145,814	19,058,869	285,705

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/19.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$710,731

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.		8,885,918	3,832,832	424,362	121,481	0	14,906,756	13,264,593	12,923,398	2.6%
2000 Support Services											
2100 Students	2.		620,560	250,474	13,832	25,525	0	1,196,222	910,391	789,766	15.3%
2200 Instructional Staff	3.		618,979	313,251	98,537	48,867	344	1,430,010	1,079,978	1,035,215	4.3%
2300 General Administration	4.		271,745	22,376	57,577	231	13,555	1,558,008	365,484	537,254	-32.0%
2400 School Administration	5.		1,692,720	561,127	25,667	8,690	3,459	2,478,363	2,291,663	2,102,163	9.0%
2500 Central Services	6.		974,064	361,497	494,138	13,534	15,478	2,765,067	1,858,711	1,593,228	16.7%
2600 Operation & Maintenance of Plant	7.		1,749,870	859,900	365,210	1,445,772	33,072	5,605,189	4,453,824	4,617,725	-3.5%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.		60,677	29,799	0	53,542	0	112,665	144,018	141,190	2.0%
610 School-Sponsored Cocurricular Activities	10.		103,237	21,096	0	0	0	280,193	124,333	93,116	33.5%
620 School-Sponsored Athletics	11.		187,080	53,484	62,610	0	0	495,903	303,174	315,905	-4.0%
630 Other Instructional Programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.		15,050	3,078	0	0	0	0	18,128	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.		15,179,900	6,308,914	1,541,933	1,717,642	65,908	30,828,376	24,814,297	24,148,960	2.8%
200 and 300 Special Education											
1000 Instruction	15.		2,803,829	1,263,497	113,388	4,027	0	4,658,603	4,184,741	3,704,819	13.0%
2000 Support Services											
2100 Students	16.		841,062	275,016	84,225	8,491	775	1,281,972	1,209,569	1,185,981	2.0%
2200 Instructional Staff	17.		92,149	43,351	84	59	1,050	158,829	136,693	110,776	23.4%
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.		44,260	16,310	376	0	0	77,073	60,946	56,089	8.7%
2600 Operation & Maintenance of Plant	21.		0	0	0	788	0	630	788	570	38.2%
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.		3,781,300	1,598,174	198,073	13,365	1,825	6,177,107	5,592,737	5,058,235	10.6%
400 Pupil Transportation	25.		717,815	403,963	35,677	91,083	10	1,553,105	1,248,548	1,310,839	-4.8%
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.		222,545	103,601	0	0	0	393,827	326,146	312,226	4.5%
Total Expenditures (lines 14, 24-26, 29-31)	32.		19,901,560	8,414,652	1,775,683	1,822,090	67,743	38,952,415	31,981,728	30,830,260	3.7%

DISTRICT NAME			Lake Havasu Unified School District #1				COUNTY		Mohave		CTDS NUMBER		080201000	
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	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.		598,169											
Interest Income and Other Revenues	2.		3,438											
Total Revenues (lines 1 and 2)	3.		601,607											
Expenditures														
100 Regular Education														
1000 Instruction	4.			359,288	74,518				513,342	433,806	372,397	16.5%		
2100 Support Services - Students	5.			12,342	3,028				11,985	15,370	8,388	83.2%		
2200 Support Services - Instructional Staff	6.			1,804	369				0	2,173	0	--		
Program 100 Subtotal (lines 4-6)	7.			373,434	77,915				525,327	451,349	380,785	18.5%		
200 and 300 Special Education														
1000 Instruction	8.			90,617	17,877				124,389	108,494	89,794	20.8%		
2100 Support Services - Students	9.			0	0				0	0	0	0.0%		
2200 Support Services - Instructional Staff	10.			3,608	738				2,885	4,346	1,814	139.6%		
Program 200 and 300 Subtotal (lines 8-10)	11.			94,225	18,615				127,274	112,840	91,608	23.2%		
Other Programs (Specify) 550														
1000 Instruction	12.			9,021	1,845				7,500	10,866	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%		
3300 Community Services Operations	15.			0	0				0	0				
Other Programs Subtotal (lines 12-15)	16.			9,021	1,845				7,500	10,866	0	--		
Total Classroom Site Fund 011 - Base Salary	17.	94,695	601,607	476,680	98,375			0	660,101	575,055	472,393	21.7%	121,247	
Classroom Site Fund 012 - Performance Pay														
Revenues														
CSF Allocation (40%)	18.		1,196,339											
Interest Income and Other Revenues	19.		15,049											
Total Revenues (lines 18 and 19)	20.		1,211,388											
Expenditures														
100 Regular Education														
1000 Instruction	21.			723,306	147,853				1,065,964	871,159	748,142	16.4%		
2100 Support Services - Students	22.			25,316	5,116				22,203	30,432	14,721	106.7%		
2200 Support Services - Instructional Staff	23.			3,617	740				0	4,357	0	--		
Program 100 Subtotal (lines 21-23)	24.			752,239	153,709				1,088,167	905,948	762,863	18.8%		
200 and 300 Special Education														
1000 Instruction	25.			181,731	35,112				270,332	216,843	179,225	21.0%		
2100 Support Services - Students	26.			0	0				0	0	0	0.0%		
2200 Support Services - Instructional Staff	27.			7,233	1,479				5,550	8,712	3,680	136.7%		
Program 200 and 300 Subtotal (lines 25-27)	28.			188,964	36,591				275,882	225,555	182,905	23.3%		
Other Programs (Specify) 550														
1000 Instruction	29.			18,082	3,697				0	21,779	0	--		
2100 Support Services - Students	30.			0	0				0	0	0	0.0%		
2200 Support Services - Instructional Staff	31.			0	0				0	0	0	0.0%		
3300 Community Services Operations	32.			0	0				0	0				
Other Programs Subtotal (lines 29-32)	33.			18,082	3,697				0	21,779	0	--		
Total Classroom Site Fund 012 - Performance Pay	34.	230,746	1,211,388	959,285	193,997			0	1,364,049	1,153,282	945,769	21.9%	288,852	
Classroom Site Fund 013 - Other														
Revenues														
CSF Allocation (40%)	35.		1,196,339											
Interest Income and Other Revenues	36.		9,275											
Total Revenues (lines 35 and 36)	37.		1,205,614											
Expenditures														
100 Regular Education														
1000 Instruction	38.			517,458	358,856	0	0		1,070,598	876,314	753,431	16.3%		
2100 Support Services - Students	39.			17,624	11,950	0	0		26,472	29,574	15,386	92.2%		
2200 Support Services - Instructional Staff	40.			2,599	1,807	0	0		0	4,406	0	--		
2310 Support Services - Governing Board	41.					0	0			0				
Program 100 Subtotal (lines 38-41)	42.			537,681	372,613	0	0		1,097,070	910,294	768,817	18.4%		
200 and 300 Special Education														
1000 Instruction	43.			130,452	89,039	0	0		313,494	219,491	174,533	25.8%		
2100 Support Services - Students	44.			0	0	0	0		0	0	0	0.0%		
2200 Support Services - Instructional Staff	45.			5,199	3,613	0	0		6,665	8,812	3,694	138.5%		
2310 Support Services - Governing Board	46.					0	0			0				
Program 200 and 300 Subtotal (lines 43-46)	47.			135,651	92,652	0	0		320,159	228,303	178,227	28.1%		
530 Dropout Prevention Programs														
1000 Instruction	48.			0	0	0	0		0	0	0	0.0%		
Other Programs (Specify) 550														
1000 Instruction	49.			12,996	9,032	0	0		0	22,028	0	--		
2100, 2200 Support Serv. Students & Instructional Staff	50.			0	0	0	0		0	0	0	0.0%		
2310 Support Services - Governing Board	51.					0	0			0				
3300 Community Services Operations	52.			0	0	0	0			0				
Other Programs Subtotal (lines 49 -52)	53.			12,996	9,032	0	0		0	22,028	0	--		
Total Classroom Site Fund 013 - Other	54.	287,606	1,205,614	686,328	474,297	0	0		1,417,229	1,160,625	947,045	22.6%	332,595	
Total Classroom Site Funds (lines 17, 34, and 54)	55.	613,047	3,018,609	2,122,293	766,669	0	0	0	3,441,379	2,888,962	2,365,207	22.1%	742,694	

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, 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%	1.
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	492,539	82,725			0	1,036,500	575,264	239,646	140.0%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	215			0	57,500	215	39,940	-99.5%	3.
2300, 2400, 2500, 2900 Administration	4.	0		166,844		0	0	370,000	166,844	102,603	62.6%	4.
2600 Operation & Maintenance of Plant	5.	0		206,604			0	525,459	206,604	14,496	1325.2%	5.
2700 Student Transportation	6.	0		18,719			0	394,500	18,719	10,707	74.8%	6.
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0			213,111	1,318,655	213,111	18,000	1084.0%	8.
5000 Debt Service	9.				1,091,100	16,094		1,125,000	1,107,194	0	--	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	492,539	475,107	1,091,100	16,094	213,111	4,827,614	2,287,951	425,392	437.8%	10.

(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.	4,827,614	2,287,950	5,000,000	4,044,072	0	0	0	9,434	1.
6150 Classified Salaries	2.	0	0	0	847	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	486	0	0	0	0	3.
6450 Construction Services	4.	0	213,111	0	2,794,694	0	0	0	9,434	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	4,000,000	0	0	0	0	0	6.
673X Furniture and Equipment	7.	300,000	171,147	0	7,126	0	0	0	0	7.
673X Vehicles	8.	200,000	131,953	700,000	554,689	0	0	0	0	8.
673X Technology-Related Hardware and Software	9.	96,000	172,006	300,000	355,340	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	1,091,100	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	16,094	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	596,000	1,795,411	5,000,000	3,713,182	0	0	0	9,434	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	0	213,111	3,000,000	2,794,694			0	0	13.
New Construction	14.	0	0	1,000,000	0	0	0	0	0	14.
Other	15.	596,000	1,582,300	1,000,000	918,488	0	0	0	9,434	15.
Total (lines 13-15)	16.	596,000	1,795,411	5,000,000	3,713,182	0	0	0	9,434	16.

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, 2020	
Land and Improvements	\$6,505,682
Buildings and Improvements	\$100,845,557
Furniture, Equipment, Vehicles, and Technology	\$8,469,709
Construction in Progress	\$2,525,699
Total	\$118,346,647

1.	
2.	
3.	
4.	
5.	

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
374 E-Rate
378 & 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	1,031,584	(23,721)	1,756,000	1,073,968	(66,105)	1.
2.	0	164,913	(3,755)	285,000	169,549	(8,391)	2.
3.	0	3,577	(78)	29,500	3,500	(1)	3.
4.	0	0	0	0	0	0	4.
5.	0	154	(3)	27,000	151	0	5.
6.	0	0	0	0	0	0	6.
7.	0	0	0	0	0	0	7.
8.	(200)	900,588	(20,107)	1,332,054	926,303	(46,022)	8.
9.	0	0	0	0	0	0	9.
10.	0	0	0	0	0	0	10.
11.	0	0	0	0	0	0	11.
12.	(12,528)	133,497	(2,316)	110,000	120,765	(2,112)	12.
13.	0	0	0	0	0	0	13.
14.	678,977	449,724	0	679,000	341,011	787,690	14.
15.	602,829	13,036	0	0	160,197	455,668	15.
16.	0	0	0	0	0	0	16.
17.	1,150	887	0	0	792	1,245	17.
18.	1,270,228	2,697,960	(49,980)	4,218,554	2,796,236	1,121,972	18.
Total COVID-19 Federal Relief Funds included in line 17 above		0	0		0	0	19.

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 20-30)

20.	0	58,454	0	43,000	58,454	0	20.
21.	0	0	0	0	0	0	21.
22.	0	0	0	0	0	0	22.
23.	0	0	0	0	0	0	23.
24.	0	0	0	0	0	0	24.
25.	0	0	0	0	0	0	25.
26.	0	4,178	0	8,000	4,178	0	26.
27.	11,850	7,824	0	0	8,878	10,796	27.
28.	928,552	605,838	0	100,000	232,723	1,301,667	28.
29.	0	0	0	0	0	0	29.
30.	126,979	270,021	0	378,059	257,087	139,913	30.
31.	1,067,381	946,315	0	529,059	561,320	1,452,376	31.
Total Federal and State Projects (lines 18 and 31)	2,337,609	3,644,275	(49,980)	4,747,613	3,357,556	2,574,348	32.

(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).

(2) 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.

OTHER FUNDS

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1.	807,531	262,507		200,000	162,507	907,531
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	344,694	36,188	6,270	35,000	0	387,152
515 Civic Center	6.	3,576	8,108	0	15,000	1,586	10,098
520 Community School	7.	95,207	10,044	0	40,000	30,617	74,634
525 Auxiliary Operations	8.	803,794	334,895	0	300,000	369,995	768,694
526 Extracurricular Activities Fees Tax Credit	9.	869,805	586,379	0	650,000	351,450	1,104,734
530 Gifts and Donations	10.	348,772	174,976	0	200,000	136,603	387,145
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	16,768	793	0	2,500	2,069	15,492
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	2,299	1,037	6,373	40,000	8,845	864
555 Textbooks	15.	10,044	441	0	9,000	0	10,485
565 Litigation Recovery	16.	141,032	5,573	0	2,000	0	146,605
570 Indirect Costs	17.	0	0	0	50,000	0	0
575 Unemployment Insurance	18.	3,260	82	0	0	0	3,342
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	32,480	818	0	0	0	33,298
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	9,186	231	0	5,000	0	9,417
596 Career Technical Education	23.	224,403	815,769	0	500,000	638,257	401,915
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.	100,610	65,953	0	80,000	0	166,563
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	(295,942)	564,224	0	2,000,000	669,041	(400,759)
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	257,707	194,879		0	187,987	264,599
Other 080	33.	97,582	2,358	0	0	99,940	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	249,761	258,167	0	50,000	167,337	340,591
9__ OPEB	3.	0	0	0	0	0	0
9__ _____	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	62,626
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	200,000	99,881
Total Expenditures (lines 1-4)	200,000	162,507
Total Expenditures from accounting data		162,507

Check this box if your district did not have expenditures in the Instructional Improvement Fund ☐

(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, 2019	\$13,315,000	1.
2. Bonds issued during FY 2020	16,175,000	2.
3. Bonds retired during FY 2020	(1,050,000)	3.
4. Bonds Outstanding, June 30, 2020	\$28,440,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$1,143,669	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates		
a. Primary	\$836,029,925	Tax Rate 3.3652
b. Secondary	\$836,029,925	Tax Rate 0.7403
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 2020)

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)	\$24,064,458
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,152,661
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,309,460
4. Support Services—Students (Function 2100)	\$2,617,021
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$11,253,930
6. Total Current Expenditures	\$44,397,530
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,685,228
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$41,712,302

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$399,135
2. Bond funds	\$19,955,826
3. Other funds, except for any employee retirement funds	\$14,149,652

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2020	\$43,208
2. Average salary of all teachers employed in FY 2019	\$42,888
3. Increase in average teacher salary from prior year	\$320
4. Percentage increase	0.7%

Comments on Average Salary Calculation (Optional):

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

5. Average salary of all teachers employed in FY 2018	\$39,524
6. Total percentage increase in average teacher salary since FY 2018	9.3%

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

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

	GRADE														
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		
1. Quantitative Reasoning	0	0	0	0	7	1	6	7	6	7	13	8	8	63	1.
2. Verbal Reasoning	0	0	0	0	1	4	7	9	9	5	6	11	8	60	2.
3. Nonverbal Reasoning	0	0	0	0	6	9	13	6	12	7	6	9	8	76	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	14	14	26	22	27	19	25	28	24	199	4.

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	4,548,147	4,306,931	1.
2. Gifted Education	170,789	153,341	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	71,531	66,265	4.
5. ELL Compensatory Instruction	65,832	49,984	5.
6. Vocational and Technological Education (non-CTED)	386,772	245,043	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	934,036	771,173	8.
9. Total (lines 1-8)	6,177,107	5,592,737	9.
10. IEP required pupil transportation costs coded within Program 400		638,636	10.

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

Actual Expenditures for all Gifted Programs:		
K-8	\$	179,388
9-12	\$	0
Total	\$	179,388

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	44,600	40,750	1.
2. Federal Audit Expenditures - All Funds	6330	4,200	0	2.

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

Actual Expenditures made in FY 2020	\$	0
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F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts
for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts
for all other students (objects 6561)
3. Tuition to Out-of-State Districts
for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts
for all other students (objects 6562)

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)
6. Tuition to Out-of-State Districts (object 6562)

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services\Coops\IGAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0	0	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
0	0		0	7.
167,337	0		167,337	8.
0	0		0	9.
167,337	0	0	167,337	10.

(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		
		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)												Total		
1000 Instruction	1.	15,587,280	6,662,758	666,953	1,118,040	511,622	237				342,101	7,365	24,896,356	1.
2000 Support Services														
2100 Students	2.	1,730,856	623,723	125,680	85,351	16,491	1,357				0	0	2,583,458	2.
2200 Instructional Staff	3.	1,214,360	533,647	164,654	81,746	168	1,394				0	0	1,995,969	3.
2300 General Administration	4.	271,745	22,376	58,585	231	6,186	13,555	0			0	0	372,678	4.
2400 School Administration	5.	1,831,990	604,713	33,003	19,780	9,688	3,459				0	0	2,502,633	5.
2500, 2900 Central Services, Other	6.	1,243,093	447,010	517,451	24,121	186,191	16,058		0		225	0	2,434,149	6.
2600 Operation and Maintenance of Plant	7.	1,800,163	888,066	446,809	1,448,370	496,236	33,072				0	0	5,112,716	7.
2700 Student Transportation	8.	717,815	403,963	42,255	98,928	573,408	10				0		1,836,379	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	60,609	21,380	1,717,803	265,046	26,117	2,820				0	0	2,093,775	9.
3200 Enterprise Operations	10.	0	0	0	1,807	0	0				0	0	1,807	10.
3300 Community Services Operations	11.											18,128	18,128	11.
3400 Bookstore Operations	12.	58,810	29,417	641	106,844	645	9,767				(1,480)	0	204,644	12.
Total (lines 1-12)	13.	24,516,721	10,237,053	3,773,834	3,250,264	1,826,752	81,729	0		0	340,846	25,493	44,052,692	13.
From Federal Funds	14.	1,631,894	711,423	111,537	1,633,368	177,154	581	0		0	0	0	4,265,957	14.
From State and Local Sources	15.	22,884,827	9,525,630	3,662,297	1,616,896	1,649,598	81,148	0		0	340,846	25,493	39,786,735	15.
4000 Facilities Acquisition and Construction	16.	214	44	3,726,252	0	0	0				0	0	3,726,510	16.
5000 Debt Service	17.								2,177,562	1,019,097		0	3,196,659	17.

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)	11,096,420	0	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,756,320	0	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,021,485	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	183,432	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	194,280	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	935,825	6.
7. Number of FTE-Certified Teachers	267	7.
8. Number of FTE-Contract Teachers	3	8.

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

1. 6410-6411 Utility Services	0	1.
2. 6620-6629 Energy	1,104,026	2.

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

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

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	7,365	7,365	1.
2. Program 800	0	0	0	2.
3. Program 900	0	18,128	18,128	3.
4. Total (lines 1-3)	0	25,493	25,493	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	3,726,252	5.

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

1. 6340 Technical Services	208,436	1.
2. 6432 Technology-Related Repairs and Maintenance	93,070	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	157,588	4.
5. 6650 Supplies--Technology-Related	88,226	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	495,583	6.
7. Subtotal (Lines 1-6)	1,042,903	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	322,974	8.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

080201000

I certify that the Annual Financial Report of Lake Havasu Unified School District #1, Mohave

Avg. Daily Membership

2019

2020

County, for fiscal year 2020 was approved by the Governing Board on October 14, 2020, and that the complete Annual Financial Report may be reviewed by contacting Michael Murray at the District Office, telephone (928)505-6936, during normal business hours.

Attending

5,127.163

5,103.241

2020 Tax Rates:

Primary

Secondary

3.3652

0.7403

Lisa Roman

Rev. 8/20 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				30,828,376	24,814,297	
Special Education				6,177,107	5,592,737	
Pupil Transportation				1,553,105	1,248,548	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				393,827	326,146	
Maintenance and Operation Total	9,673,176	34,222,145	0	38,952,415	31,981,728	11,913,593
Classroom Site Funds	613,047	3,018,609		3,441,379	2,888,962	742,694
Instructional Improvement	807,531	262,507		200,000	162,507	907,531
Unrestricted Capital Outlay	2,254,861	3,052,425	0	4,827,614	2,287,951	3,019,335
Adjacent Ways	653,641	0	0	0	9,434	644,207
Bond Building	4,894,625	0	18,208,316	5,000,000	4,044,072	19,058,869
Other Capital Funds	100,610	65,953	0	80,000	0	166,563
New School Facilities	0	0		0	0	0
Federal Projects	1,270,228	2,697,960	(49,980)	4,218,554	2,796,236	1,121,972
State Projects	1,067,381	946,315	0	529,059	561,320	1,452,376
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	344,694	36,188	6,270	35,000	0	387,152
Food Service	914,835	1,925,995	0	2,800,000	2,129,365	711,465
Civic Center	3,576	8,108	0	15,000	1,586	10,098
Community School	95,207	10,044	0	40,000	30,617	74,634
Auxiliary Operations	803,794	334,895	0	300,000	369,995	768,694
Extracurricular Activities Fees	869,805	586,379	0	650,000	351,450	1,104,734
Gifts and Donations	348,772	174,976	0	200,000	136,603	387,145
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	16,768	793	0	2,500	2,069	15,492
School Opening	0	0	0	0	0	0
Insurance Proceeds	2,299	1,037	6,373	40,000	8,845	864
Textbooks	10,044	441	0	9,000	0	10,485
Litigation Recovery	141,032	5,573	0	2,000	0	146,605
Indirect Costs	0	0	0	50,000	0	0
Unemployment Insurance	3,260	82	0	0	0	3,342
Teacherage	0	0	0	0	0	0
Insurance Refund	32,480	818	0	0	0	33,298
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	9,186	231	0	5,000	0	9,417
Career Technical Education	224,403	815,769	0	500,000	638,257	401,915
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	370,676	1,548,492	419,250	1,632,963	2,052,713	285,705
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(295,942)	564,224	0	2,000,000	669,041	(400,759)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	257,707	194,879		0	187,987	264,599
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	249,761	258,167	0	50,000	167,337	340,591
OPEB	0	0	0	0	0	0
Other Funds	97,582	2,358	0	0	99,940	0

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
English Language Learner 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	4.
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.		0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	10.
2700 Student Transportation	11.		0	0	0	0	0	0	0	11.
2900 Other	12.		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	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	17.
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.		0	0	0	0	0	0	0	19.
2300 General Administration	20.		0	0	0	0	0	0	0	20.
2400 School Administration	21.		0	0	0	0	0	0	0	21.
2500 Central Services	22.		0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	23.
2700 Student Transportation	24.		0	0	0	0	0	0	0	24.
2900 Other	25.		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	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, 2020. 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, 2020, 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 2020 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, 2019, automatically pulls from the fund's ending balance reported on the AFR for FY 2019. If an ending fund balance was reported incorrectly on the FY 2019 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 6/30/19. Plus: Accrued revenues as of 6/30/19, received during the 60-day period following 6/30/19. Less: Payments made during the 60-day period following 6/30/19, for goods and services received on or before 6/30/19, 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>

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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, 2020, 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 2020; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2020; 4) FY 2020 CSF revenues received; 5) FY 2020 state aid apportionment rollover payments made in the beginning of July 2020 (FY 2021), pursuant to Laws 2019, Ch. 263, §170. 6) the district's portion of the FY 2020 \$50,000,000 from 2016 Prop 123 additional funding. <p>In addition, revenues must include any cash receipts of FY 2020 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2019 Statewide recalculation adjustments made in September 2019, as described in School Finance Memorandum 20-013.</p>
General – Expenditures		<p>Expenditures must include cash disbursements through June 30, 2020, and payments made after fiscal year-end, but prior to August 30, 2020, for goods and services received on or before June 30, 2020.</p>
General – Coding Errors		<p>Corrections identified on the Coding Errors page are required when they meet or exceed 10% of the related reporting. Miscodings that exceed this threshold are highlighted in pink. Transactions coded to unallowable fund/object combination are highlighted in purple. Districts should make journal entries in their accounting records for these corrections. After correcting their accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document.</p> <p>Districts are encouraged to address all related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than \$10).</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>

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Page	Reference	Instructions
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, 2019, and June 30, 2020, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Footnote 4	Debt Service Fund expenditures reported on line 43 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).
1	Line 16	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 5-17 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 2020 \$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	Lines 15, 32, and 52	Allowable CSF amounts for Function 3300—Community Service Operations are reported on these lines. For example, if a district included a community school program, such as preschool for children <u>without</u> disabilities, as a CSF-eligible program related to its educational mission, expenditures for certified teacher salaries and related expenses allowable under CSF would be reported here.
3	Lines 41, 46, and 51	In accordance with A.R.S. §15-977(H), districts may make expenditures from Fund 013 for teacher liability insurance premiums. Such insurance costs are reported on these lines. No administrative costs, other than teacher liability insurance premiums, may be made with CSF monies.

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Page	Reference	Instructions
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	<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, are included on these lines.
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 43. 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 entered 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 entered 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	Enter 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, 2020. 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, 2020. This amount will not appear on the capital assets list as of June 30, 2020, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects, Lines 1-14, 17 and 19	<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>

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Page	Reference	Instructions
		Federal COVID-19 relief grants such as Fund 326—Elementary and Secondary School Emergency Relief (ESSER), Fund 327—Governor’s Emergency Education Relief (GEER), and Fund 328—Enrollment Stability Grant Program should be included on lines 17 and 19. Amounts for these grants and any other COVID-19 relief grants correctly coded in the assigned funds or in a fund in the 300 through 399 range when no fund number is assigned will pull to line 17 as described above. Other COVID-19 relief grants such as FEMA Public Assistance grants if used in FY 2020 should be added to the end of the formulas for line 19 as only funds 326-328 were automatically pulled for that line. The cells that report revenues, expenditures, other financing sources, and other financing uses on this line are unlocked so districts may make any necessary adjustments.
5	Federal Projects, Line 16	Districts with amounts reported in Fund 699—Federal Impact Aid Construction should verify the actual combined beginning fund balance for Fund 378—Impact Aid and Fund 699 agrees to the amount shown on line 16. If the amounts do not agree, enter the correct combined fund balance for Funds 378 and 699 in the Calculated CY Beginning Fund Balance column for Fund 378 on the Accounting Data tab.
5	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 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also 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 20-30	<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. Districts should identify the appropriate bold-level fund 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, that sub-fund's activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab.</p> <p>For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 20 will pull only amounts for Fund 400—Vocational Education, line 21 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 20 through 29, it should be included on line 30 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.</p>

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Page	Reference	Instructions
5	Results-based Funding, Line 28	<p>In accordance with A.R.S. §15-249.08, all districts that received monies for Fund 457— Results-based Funding must separately complete ADE's Results Based Fund Report. The completed form should be uploaded to ADE along with the AFR, as it is required by November 1. Instructions for completing the report are included in the separate form.</p> <p>Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team.</p> <p>sfbudgetteam@azed.gov</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 shown as positive numbers. Amounts entered in these columns will also 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	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.
6	Other Funds—Indirect Costs Line 17	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).
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	<p>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.</p> <p>Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.</p>

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Page	Reference	Instructions
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.
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>

Page	Reference	Instructions
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>
7	Section H—Average Teacher Salary	<p>Enter the average teacher salary of all teachers employed in FY 2020 and FY 2019. 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>

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Page	Reference	Instructions
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 2020 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2020 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 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>All expenditures from funds 001 through 799 (excluding 575) are reported in this section. The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.</p> <p>Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail 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.

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Page	Reference	Instructions
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 16 for the "Property" column in the table above.
9	Technology Detail	<p>Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.</p> <p>Districts that have adequate records to report detailed technology expenditures for technical services, technology-related repairs and maintenance, and rental of computers and related equipment (optional object codes 6340, 6432, and 6443) should enter those amounts in lines 1 through 3. Beginning in FY 2022, this detailed reporting will be required.</p>
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>An error message will appear above the table if the total amount entered on lines 1 through 5 for certified teachers or certified substitutes does not agree to the total salaries coded to Functions 1000-1899 in Funds 001 through 799 (excluding 575), as displayed in Cell Q33.</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.
9	Revenue from selected federal sources, Lines 1 through 4	<p>To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4:</p> <p>1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105)</p> <p>The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link:</p> <p>https://www.azed.gov/titleiv-a/</p> <p>2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B)</p> <p>21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link:</p> <p>https://www.azed.gov/21stcclc/federal-and-state-regulations/</p>

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Page	Reference	Instructions
		<p>3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221)</p> <p>Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below:</p> <p>RLISInbox@azed.gov</p>
		<p>4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211)</p> <p>The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link:</p> <p>https://www.azed.gov/titlei/reap/</p>
		<p>For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team:</p> <p>https://www.azed.gov/grants-management/contact/</p>
9	Impact Aid Revenues	<p>Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25.</p> <p>Districts that did <u>not</u> receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.</p>
Summary	General	The Summary condenses the information in the AFR for 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 2019 and FY 2020 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	Total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 26 and 27.
Summary	Federal Projects	Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Total of Funds 400-499 as reported on AFR page 5, State Projects, line 31.
Summary	Gifts and Donations	Combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.
Summary	Other Funds	Combined total of the Other Funds on AFR page 6, line 33 and the other Internal Service Funds on AFR page 6, line 4.

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Page	Reference	Instructions
School Listing Tab	Name, County, CTDS Number	<p>Enter the District name, CTDS number, and County. 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 in the heading of this tab.</p> <p>Enter school-level information for each school within the District including school names, school CTDS numbers, and unweighted attending student counts. As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers should not contain any slashes, dashes, etc., and must be exactly nine digits. 100th-day (or 200th-day) student counts should be used to report each school's unweighted attending student count. Districts can refer to AzEDS ADM-15 Report.</p> <p>Enter the applicable unit code(s) in column E used to code expenditures at the school level for each school, as well as the unit code(s) used to code expenditures to the District, Private Schools, and related to payments for or on behalf of member districts (for CTEDs only). If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102).</p> <p>Assign a primary unit code for each school in column F. Each school listed on the school listing tab must have a 3-digit, primary unit code entered in column F. See the description of primary unit code below for more information.</p>
School Listing Tab	Primary Unit Code	<p>Primary Unit Code</p> <p>Because the formulas in the School-Level Reporting form are set to assign only one unit code to each school and one unit code each to Districtwide, Private Schools, and CTED member districts, if applicable, districts must enter a Primary Unit Code in column F. If more than one unit code was used in column E, the Primary Unit Code must also be entered in the Accounting Data tab in column L for any line associated with a unit code not included in the list of Primary Unit codes.</p>